

**FREE TRADE AGREEMENT BETWEEN THE REPUBLIC OF KOREA AND
THE REPUBLICS OF CENTRAL AMERICA**

PREAMBLE

THE REPUBLIC OF KOREA, hereinafter referred to as “Korea”; on the one part, and

THE REPUBLIC OF COSTA RICA;

THE REPUBLIC OF EL SALVADOR;

THE REPUBLIC OF HONDURAS;

THE REPUBLIC OF NICARAGUA; and

THE REPUBLIC OF PANAMA;

hereinafter referred to as the “Republics of Central America”, on the other,

STRENGTHENING the special bonds of friendship and cooperation between them;

CONVINCED that a free trade area will create an expanded and secure market for goods and services in their territories and a stable and predictable environment for investment, thus enhancing the competitiveness of their firms in global markets while recognizing the differences in their levels of development and the size of their economies;

DESIRING to raise living standards, promote economic growth and stability, create new employment opportunities, and improve the general welfare in their territories, by liberalizing and expanding trade and investment between their territories;

SEEKING to establish clear and mutually advantageous rules governing their trade and investment, to reduce or eliminate the barriers to trade and to facilitate the investment between their territories;

RECOGNIZING that this Agreement should be implemented with a view to promoting sustainable development in a manner consistent with environment protection and conservation;

BUILDING on their respective rights and obligations under the *Marrakesh Agreement Establishing the World Trade Organization* and other multilateral, and bilateral instruments of cooperation to which they are parties; and

PRESERVING their flexibility to safeguard the public welfare;

HAVE AGREED as follows:

CHAPTER 1
INITIAL PROVISIONS AND GENERAL DEFINITIONS

Section A: Initial Provisions

ARTICLE 1.1: ESTABLISHMENT OF A FREE TRADE AREA

Consistent with Article XXIV of GATT 1994 and Article V of GATS, the Parties hereby establish a free trade area.

ARTICLE 1.2: OBJECTIVES

The objectives of this Agreement are to:

- (a) encourage expansion and diversification of trade between the Parties;
- (b) eliminate barriers to trade in, and facilitate the cross-border movement of, goods and services between the territories of the Parties;
- (c) promote conditions of fair competition in the free trade area;
- (d) substantially increase investment opportunities in the territories of the Parties;
- (e) provide adequate and effective protection and enforcement of intellectual property rights in each Party's territory;
- (f) create effective procedures for the implementation and application of this Agreement, for its joint administration, and for the resolution of disputes; and
- (g) establish a framework for further bilateral, regional, and multilateral cooperation to expand and enhance the benefits of this Agreement.

ARTICLE 1.3: RELATION TO OTHER AGREEMENTS

1. The Parties affirm their existing rights and obligations with respect to each other under the WTO Agreement and other agreements to which such Parties are party.

2. For greater certainty, this Agreement shall not be construed to derogate or nullify from any international legal obligation between the Parties that provides for more favorable treatment of goods, services, investments, or persons than that provided for under this Agreement.

3. Unless otherwise provided in this Agreement, in the event of any inconsistency between this Agreement and other agreements to which both Parties are party, the Parties may consult with each other with a view to finding a mutually satisfactory solution.

ARTICLE 1.4: EXTENT OF OBLIGATIONS

Each Party shall ensure within its territory the observance and fulfillment of all obligations and commitments under this Agreement by all levels of government, except as otherwise provided in this Agreement.

ARTICLE 1.5: SCOPE

Unless otherwise provided, the provisions of this Agreement apply between Korea and Costa Rica, El Salvador, Honduras, Nicaragua and Panama, considered individually. This Agreement does not apply between Costa Rica, El Salvador, Honduras, Nicaragua and Panama.

Section B: General Definitions

ARTICLE 1.6: DEFINITIONS

For the purposes of this Agreement, unless otherwise specified:

AD Agreement means the *Agreement on Implementation of Article VI of the GATT 1994*, contained in Annex 1A to the WTO Agreement;

covered investment means, with respect to a Party, an investment, as defined in Article 9.29 (Definitions), in its territory of an investor of the other Party that is in existence as of the date of entry into force of this Agreement or established, acquired, or expanded thereafter;

customs duty includes any duty or charge of any kind imposed on or in connection with the importation of a product of the other Party, including any form of surtax or surcharge imposed on or in connection with such importation, but does not include any:

- (a) charge equivalent to an internal tax imposed consistently with Article III:2 of the GATT 1994, or any equivalent provision of a successor agreement to which both Parties are party;
- (b) antidumping, countervailing, or safeguard duty that is applied in accordance with a Party's law and consistently with Chapter 7 (Trade Remedies);

- (c) fee or other charge in connection with importation commensurate with the cost of services rendered; or
- (d) duty imposed pursuant to any agricultural safeguard measure taken under the *Agreement on Agriculture*, contained in Annex 1A to the WTO Agreement.

Customs Valuation Agreement means the *Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994*, contained in Annex 1A to the WTO Agreement;

days means calendar days;

enterprise means any entity constituted or organized under applicable law, whether or not for profit, and whether privately or governmentally owned or controlled, including any corporation, trust, partnership, sole proprietorship, joint venture, or other association;

enterprise of a Party means an enterprise constituted or organized under the law of a Party;

existing means in effect on the date of entry into force of this Agreement;

freely usable currency means “freely usable currency” as determined by the International Monetary Fund under its *Articles of Agreement*;

GATS means the WTO *General Agreement on Trade in Services*, contained in Annex 1B to the WTO Agreement;

GATT 1994 means the WTO *General Agreement on Tariffs and Trade 1994*, contained in Annex 1A to the WTO Agreement;

goods of a Party means domestic products as these are understood in GATT 1994 or such goods as the Parties may agree, and includes originating goods of that Party;

government procurement means the process by which a government obtains the use of or acquires goods or services, or any combination thereof, for governmental purposes and not with a view to commercial sale or resale or use in the production or supply of goods or services for commercial sale or resale;

Harmonized System (HS) means the *Harmonized Commodity Description and Coding System*, including its General Rules of Interpretation, Section Notes, and Chapter Notes, as adopted and implemented by the Parties in their respective tariff laws;

Import Licensing Agreement means the *Agreement on Import Licensing Procedures*, contained in Annex 1A to the WTO Agreement;

Joint Committee means the Joint Committee established under Article 21.1 (Joint Committee);

local level of government means:

- (a) for Korea, a local government as defined in the *Local Autonomy Act*; and
- (b) for the Republics of Central America, the municipalities;

measure includes any law, regulation, procedure, requirement, or practice;

MFN means Most Favored Nation;

national means a natural person who has the nationality of a Party according to Annex 1-A;

originating means qualifying under the rules of origin set out in Chapter 3 (Rules of Origin and Origin Procedures);

Parties means the Republics of Costa Rica, El Salvador, Honduras, Nicaragua and Panama, referred to as the “Republics of Central America” on one hand, and the Republic of Korea, on the other;

Party^{1 2} means any State for which this Agreement is in force;

person means a natural person or an enterprise;

person of a Party means a national or an enterprise of a Party;

preferential tariff treatment means the duty rate applicable under this Agreement to an originating good;

SCM Agreement means the *Agreement on Subsidies and Countervailing Measures*, contained in Annex 1A to the WTO Agreement;

SPS Agreement means the *Agreement on the Application of Sanitary and Phytosanitary Measure*, contained in Annex 1A to the WTO Agreement;

state enterprise means an enterprise that is owned, or controlled through ownership interests, by a Party;

TBT Agreement means the *Agreement on Technical Barriers to Trade*, contained in Annex 1A to the WTO Agreement;

territory means for a Party the territory of that Party as set out in Annex 1-A;

¹ For greater certainty, the “other Party” means for Korea: one of the Republics of Central America, and for the Republics of Central America: Korea, except as otherwise provided in this Agreement.

² For greater certainty, “non –Party” means any State other than Korea and the respective Republic of Central America for which the Agreement is being applied.

TRIPS Agreement means the *Agreement on Trade-Related Aspects of Intellectual Property Rights*, contained in Annex 1C to the WTO Agreement;

WTO means the World Trade Organization; and

WTO Agreement means the *Marrakesh Agreement Establishing the World Trade Organization*, done on April 15, 1994.

Annex 1-A
COUNTRY-SPECIFIC DEFINITIONS

For the purposes of this Agreement, unless otherwise specified:

natural person who has the nationality of a Party means:

- (a) with respect to Korea, a Korean national within the meaning of the *Nationality Act*;
- (b) with respect to Costa Rica, a *costarricense* as defined in Articles 13 and 14 of the Political Constitution of the Republic of Costa Rica (*Constitución Política de la República de Costa Rica*);
- (c) with respect to El Salvador, a *salvadoreño* as defined in Articles 90 and 92 of the Constitution of the Republic of El Salvador (*Constitución de la República de El Salvador*);
- (d) with respect to Honduras, a *hondureño* as defined in Articles 23 and 24 of the Constitution of the Republic of Honduras (*Constitución Política de la República de Honduras*);
- (e) with respect to Nicaragua, a *nicaragüense* as defined in Article 15 of the Political Constitution of the Republic of Nicaragua (*Constitución Política de la República de Nicaragua*); and
- (f) with respect to Panama, a *panameño* as defined in Articles 9, 10, and 11 of the Political Constitution of the Republic of Panama (*Constitución Política de la República de Panamá*).

territory means:

- (a) with respect to Korea, the land, maritime, and air space over which Korea exercises sovereignty, and those maritime areas, including the seabed and subsoil adjacent to and beyond the outer limit of the territorial seas over which it may exercise sovereign rights or jurisdiction in accordance with international law and its law;
- (b) with respect to Costa Rica, the territory of the Republic of Costa Rica, according to its national legislation and international law;
- (c) with respect to El Salvador, the land, maritime, and air space under its sovereignty and the exclusive economic zone and the continental shelf within which it exercises sovereign rights and jurisdiction in accordance with international law and its domestic law;

- (d) with respect to Honduras, the land, maritime, and air space under its sovereignty and the exclusive economic zone and the continental shelf within which it exercises sovereign rights and jurisdiction in accordance with international law and its domestic law;
- (e) with respect to Nicaragua, the territory of the Republic of Nicaragua, according to its national legislation and international law; and
- (f) with respect to Panama, the land, maritime, and air space under its sovereignty and the exclusive economic zone and the continental shelf within which it exercises sovereign rights and jurisdiction in accordance with international law and its domestic law.

CHAPTER 2
NATIONAL TREATMENT AND MARKET ACCESS FOR GOODS

ARTICLE 2.1: SCOPE

Except as otherwise provided in this Agreement, this Chapter shall apply to trade in goods of a Party.

Section A: National Treatment

ARTICLE 2.2: NATIONAL TREATMENT

1. Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of GATT 1994, including its interpretative notes. To this end, Article III of GATT 1994 and its interpretative notes are incorporated into and made part of this Agreement, *mutatis mutandis*.
2. Paragraph 1 shall not apply to the measures set out in Annex 2-A.

Section B: Elimination of Customs Duties

ARTICLE 2.3: CLASSIFICATION OF GOODS

The classification of goods in trade between the Parties shall be that set out in each Party's tariff nomenclature in conformity with the Harmonized System.

ARTICLE 2.4: ELIMINATION OF CUSTOMS DUTIES

1. Except as otherwise provided in this Agreement, neither Party may increase any existing customs duty, or adopt any new customs duty, on an originating good.
2. Except as otherwise provided in this Agreement, each Party shall progressively eliminate its customs duties on originating goods in accordance with its Schedule to Annex 2-B.
3. If at any moment a Party reduces its applied MFN customs duty rate after the date of entry into force of this Agreement, that duty rate shall apply as regards trade covered by this Agreement if and for as long as it is lower than the customs duty rate calculated in accordance with its Schedule included in Annex 2-B.
4. On the request of either Party, the Parties shall consult to consider accelerating the elimination of customs duties set out in their Schedules to Annex 2-B. Notwithstanding Article 21.1 (Joint Committee), an agreement between the Parties to accelerate the elimination of a customs duty on a good shall supersede any duty rate or

staging category determined pursuant to their Schedules to Annex 2-B for such good when approved by such Parties in accordance with their applicable legal procedures. After such Parties conclude an agreement under this paragraph, they shall notify the other Republics of Central America of the terms of that agreement.

5. For greater certainty, a Party may:
 - (a) raise a customs duty to the level established in its Schedule to Annex 2-B following a unilateral reduction; or
 - (b) maintain or increase a customs duty as authorized by the Dispute Settlement Body of the WTO.

Section C: Special Regimes

ARTICLE 2.5: WAIVER OF CUSTOMS DUTIES

1. Except as otherwise provided in this Agreement, neither Party may adopt any new waiver of customs duties, or expand with respect to existing recipients or extend to any new recipient the application of an existing waiver of customs duties, where the waiver is conditioned, explicitly or implicitly, on the fulfillment of a performance requirement.
2. Neither Party may, explicitly or implicitly, condition on the fulfillment of a performance requirement the continuation of any existing waiver of customs duties.
3. Honduras and Nicaragua may each maintain measures inconsistent with paragraphs 1 and 2 for such time as it is an Annex VII country for the purposes of the SCM Agreement. Thereafter, Honduras and Nicaragua shall maintain any such measures in accordance with Article 27.4 of the SCM Agreement.

ARTICLE 2.6: TEMPORARY ADMISSION OF GOODS

1. Each Party shall grant duty-free temporary admission for the following goods, regardless of their origin:
 - (a) professional equipment, including equipment for the press or television, software, and broadcasting and cinematographic equipment, necessary for carrying out the business activity, trade, or profession of a person who qualifies for temporary entry, pursuant to the laws of the importing Party;
 - (b) goods intended for display or demonstration;
 - (c) commercial samples and advertising films and recordings; and
 - (d) goods admitted for sports purposes.

2. Each Party shall, at the request of the person concerned and for reasons its customs authority considers valid, extend the time limit for temporary admission beyond the period initially fixed.

3. Neither Party may condition the duty-free temporary admission of a good referred to in paragraph 1, other than to require that the good:

- (a) be used solely by or under the personal supervision of a national or resident of the other Party in the exercise of the business activity, trade, profession, or sport of that person;
- (b) not be sold or leased while in its territory;
- (c) be accompanied by a security in an amount no greater than the charges that would otherwise be owed on entry or final importation, releasable on exportation of the good;
- (d) be capable of identification when exported;
- (e) be exported on the departure of the person referenced in subparagraph (a), or within such other period related to the purpose of the temporary admission as the Party may establish, or within one year, unless extended;
- (f) be admitted in no greater quantity than is reasonable for its intended use; and
- (g) be otherwise admissible into the Party's territory under its law.

4. If any condition that a Party imposes under paragraph 3 has not been fulfilled, the Party may apply the customs duty and any other charge that would normally be owed on the good plus any other charges or penalties provided for under its law.

5. Each Party, through its customs authority, shall adopt or maintain procedures providing for the expeditious release of goods admitted under this Article. To the extent possible, such procedures shall provide that when such a good accompanies a national or resident of the other Party who is seeking temporary entry, the good shall be released simultaneously with the entry of that national or resident.

6. Each Party shall permit a good temporarily admitted under this Article to be exported through a customs port other than that through which it was admitted.

7. Each Party shall provide that the importer or other person responsible for a good admitted under this Article shall not be liable for failure to export the good on presentation of satisfactory proof to the importing Party that the good has been destroyed within the original period fixed for temporary admission or any lawful extension.

8. Subject to Chapters 9 (Investment) and 10 (Cross-Border Trade in Services):

- (a) each Party shall allow a container used in international traffic, that enters its territory from the territory of the other Party, to exit its territory on any route that is reasonably related to the economic and prompt departure of such container;
- (b) neither Party may require any security or impose any penalty or charge solely by reason of any difference between the port of entry and the port of departure of a container;
- (c) neither Party may condition the release of any obligation, including any security, that it imposes in respect of the entry of a container into its territory on its exit through any particular port of departure; and
- (d) neither Party may require that the carrier bringing a container from the territory of the other Party into its territory, be the same carrier that takes the container to the territory of the other Party.

ARTICLE 2.7: GOODS RE-ENTERED AFTER REPAIR OR ALTERATION

1. Neither Party may apply a customs duty to a good, regardless of its origin, that re-enters its territory after that good has been temporarily exported from its territory to the territory of the other Party for repair or alteration, regardless of whether the repair or alteration:

- (a) could be performed in the territory of the Party from which the good was exported for repair or alteration; or
- (b) has increased the value of the good.

2. Neither Party may apply a customs duty to a good, regardless of its origin, admitted temporarily from the territory of the other Party for repair or alteration.

3. For the purposes of this Article, “repair or alteration” does not include an operation or process that:

- (a) destroys a good’s essential characteristics or creates a new or commercially different good; or
- (b) transforms an unfinished good into a finished good.

ARTICLE 2.8: DUTY-FREE ENTRY OF COMMERCIAL SAMPLES OF NEGLIGIBLE VALUE AND PRINTED ADVERTISING MATERIALS

Each Party shall grant duty-free entry to commercial samples of negligible value, and to printed advertising materials, imported from the territory of the other Party, regardless of their origin, but may require that:

- (a) the samples be imported solely for the solicitation of orders for goods, or services provided from the territory, of the other Party or a non-Party; or

- (b) the advertising materials be imported in packets that each contain no more than one copy of each such material and that neither the materials nor the packets form part of a larger consignment.

Section D: Non-Tariff Measures

ARTICLE 2.9: IMPORT AND EXPORT RESTRICTIONS

1. Except as otherwise provided in this Agreement, neither Party may adopt or maintain any prohibition or restriction on the importation of any good of the other Party or on the exportation of any good destined for the territory of the other Party, except in accordance with Article XI of GATT 1994 and its interpretative notes, and to this end, Article XI of GATT 1994 and its interpretative notes are incorporated into and made part of this Agreement, *mutatis mutandis*.

2. The Parties understand that the GATT 1994 rights and obligations incorporated by paragraph 1 prohibit, in any circumstances in which any other form of restriction is prohibited, a Party from adopting or maintaining:

- (a) export and import price requirements, except as permitted in enforcement of countervailing and antidumping duty orders and undertakings;
- (b) import licensing conditioned on the fulfillment of a performance requirement; or
- (c) voluntary export restraints inconsistent with Article VI of GATT 1994, as implemented under Article 18 of the SCM Agreement and Article 8.1 of the AD Agreement.

3. Neither Party may, as a condition for engaging in importation or for the importation of a good, require a person of the other Party to establish or maintain a contractual or other relationship with a distributor in its territory.

4. For greater certainty, paragraph 3 does not prevent a Party from requiring a person referred to in that paragraph to designate an agent for the purposes of facilitating communications between its regulatory authorities and that person.

5. For the purposes of paragraph 3, **distributor** means a person of a Party who is responsible for the commercial distribution, agency, concession, or representation in the territory of that Party of goods of the other Party.

6. Paragraphs 1 and 2 shall not apply to the measures set out in Annex 2-A.

ARTICLE 2.10: IMPORT LICENSING

1. Neither Party may adopt or maintain a measure that is inconsistent with the Import Licensing Agreement.
2. (a) After the date of entry into force of this Agreement, each Party shall promptly notify the other Party of any existing import licensing procedures. The notification shall:
 - (i) include the information specified in Article 5 of the Import Licensing Agreement; and
 - (ii) be without prejudice as to whether the import licensing procedure is consistent with this Agreement.
- (b) Before applying any new or modified import licensing procedure, a Party shall publish the new procedure or modification on an official government Internet site. To the extent possible, the Party shall do so at least 30 days before the new procedure or modification takes effect.
3. Neither Party may apply an import licensing procedure to a good of the other Party unless it has complied with the requirements of paragraph 2 with respect to that procedure.

ARTICLE 2.11: ADMINISTRATIVE FEES AND FORMALITIES

1. Each Party shall ensure that all fees and charges imposed in connection with importation and exportation shall be consistent with their obligations under Article VIII:1 of GATT 1994 and its interpretive notes, which are hereby incorporated into and made part of this Agreement, *mutatis mutandis*.
2. Neither Party may require consular transactions, including related fees and charges, in connection with the importation of any good of the other Party.
3. Each Party shall make available and maintain through the internet an updated list of the fees and charges it imposes in connection with importation or exportation.

ARTICLE 2.12: EXPORT DUTIES, TAXES, OR OTHER CHARGES

Except as otherwise provided in this Agreement, neither Party may adopt or maintain any duty, tax, or other charge on the export of any good to the territory of the other Party, unless the duty, tax, or charge is also adopted or maintained on the good when destined for domestic consumption. This paragraph shall not apply to the measures set out in Annex 2-C.

ARTICLE 2.13: STATE TRADING ENTERPRISES

The rights and obligations of the Parties with respect to state trading enterprises shall be governed by Article XVII of GATT 1994, its interpretative notes, and the

Understanding on the Interpretation of Article XVII of GATT 1994, which are incorporated into and made part of this Agreement, *mutatis mutandis*.

ARTICLE 2.14: TRADE RELATED NON-TARIFF MEASURES

1. Each Party shall ensure the transparency of its non-tariff measures affecting trade between the Parties and that any such measures are not prepared, adopted or applied with the view to or with the effect of creating unnecessary obstacles to trade between the Parties.
2. The Committee on Trade in Goods shall review the non-tariff measure referred to in paragraph 1¹, consider approaches that may better facilitate trade between the Parties and present to the Parties the results of its consideration, including any recommendation, preferably within 12 months. If necessary, the results of the consideration and recommendations of the Committee on Trade in Goods shall be submitted to the Joint Committee for consideration and/or action during their next meeting.

ARTICLE 2.15: TARIFF RATE QUOTA (TRQ) ADMINISTRATION

1. Each Party shall implement and administer tariff-rate quotas (hereinafter referred to as the “TRQs”) set out in Appendix 2-B-1 of its Schedule to Annex 2-B in accordance with Article XIII of GATT 1994, including its interpretive notes, and the Import Licensing Agreement.
2. Each Party shall ensure that:
 - (a) its procedures for administering its TRQs are transparent, made available to the public, timely, non-discriminatory, responsive to market conditions, minimally burdensome to trade, and reflect end-user preferences; and
 - (b) any person of a Party that fulfills the importing Party’s legal and administrative requirements shall be eligible to apply and to be considered for a TRQ allocation by the Party.
3. Each Party shall make every effort to administer its TRQs in a manner that allows importers to fully utilise the TRQs quantities.
4. On the written request of either Party, the Parties shall consult regarding a Party’s administration of its TRQs.

Section E: Institutional Provisions

¹ The Committee on Trade in Goods may review the non-tariff measure, unless such measure could be addressed under a Chapter-specific consultation mechanism established under another Chapter.

ARTICLE 2.16: COMMITTEE ON TRADE IN GOODS

1. The Parties hereby establish a Committee on Trade in Goods (hereinafter referred to as the “Committee”), comprising representatives of each Party.
2. Unless the Parties otherwise agree, the Committee shall meet at least once a year or upon request of a Party or the Joint Committee to consider matters arising under this Chapter and Chapter 7 (Trade Remedies). Meetings may be conducted in person or by any technological means available to the Parties.
3. The Committee’s functions shall include:
 - (a) monitoring the correct application and administration of this Chapter and Chapter 7 (Trade Remedies);
 - (b) promoting trade in goods between the Parties, including through consultations on accelerating elimination of customs duties under this Agreement and other issues as appropriate;
 - (c) addressing barriers to trade in goods between the Parties, especially those related to the application of non-tariff measures, and, if appropriate, referring such matters to the Joint Committee for its consideration;
 - (d) providing a forum for discussion or the exchange of information on matters related to this Chapter and Chapter 7 (Trade Remedies), which may, directly or indirectly affect trade between the Parties with a view to minimizing their negative effects on trade and seeking mutually acceptable alternatives;
 - (e) making recommendations to the Joint Committee with regards to matters of its competence; and
 - (f) carrying out other functions as may be assigned by the Joint Committee or agreed by the Parties.

Section F: Definitions

ARTICLE 2.17: DEFINITIONS

For the purposes of this Chapter:

advertising films and recordings means recorded visual media or audio materials, consisting essentially of images and/or sound, showing the nature or operation of goods or services offered for sale or lease by a person established or resident in the territory of a Party, provided that such materials are of a kind suitable for exhibition to prospective customers, but not for broadcast to the general public;

commercial samples of negligible value means commercial samples having a value, individually or in the aggregate as shipped, of not more than the amount specified in a Party's laws, regulations, or procedures governing temporary admission, or so marked, torn, perforated, or otherwise treated that they are unsuitable for sale or use except as commercial samples;

consular transactions means requirements that goods of a Party, intended for export to the territory of the other Party, must first be submitted to the supervision of the consul of the importing Party in the territory of the exporting Party for the purpose of obtaining consular invoices or consular visas for commercial invoices, certificates of origin, manifests, shippers' export declarations or any other customs documentation required on or in connection with importation;

consumed means:

- (a) actually consumed; or
- (b) further processed or manufactured so as to result in a substantial change in the value, form or use of the good or in the production of another good;

duty-free means free of customs duty;

goods intended for display or demonstration includes their component parts, ancillary apparatus and accessories;

goods admitted for sports purposes means sports requisites for use in sports contests, demonstrations or training in the territory of the Party into whose territory such goods are admitted;

import licensing means an administrative procedure requiring the submission of an application or other documentation (other than that generally required for customs clearance purposes) to the relevant administrative body as a prior condition for importation into the territory of the importing Party;

performance requirement means a requirement that:

- (a) a given level or percentage of goods or services be exported;
- (b) domestic goods or services of the Party granting a waiver of customs duties or an import license be substituted for imported goods;
- (c) a person benefiting from a waiver of customs duties or an import license purchase other goods or services in the territory of the Party granting the waiver of customs duties or the import license, or accord a preference to domestically produced goods;
- (d) a person benefiting from a waiver of customs duties or an import license produce goods or supply services, in the territory of the Party granting the waiver of customs duties or the import license, with a given level or percentage of domestic content; or

- (e) relates in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows;

but does not include a requirement that an imported good be:

- (f) subsequently exported;
- (g) used as a material in the production of another good that is subsequently exported;
- (h) substituted by an identical or similar good used as a material in the production of another good that is subsequently exported; or
- (i) substituted by an identical or similar good that is subsequently exported;
and

printed advertising materials means those goods classified in Chapter 49 of the Harmonized System, including brochures, pamphlets, leaflets, trade catalogues, yearbooks published by trade associations, tourist promotional materials and posters, that are used to promote, publicize, or advertise a good or service, are essentially intended to advertise a good or service, and are supplied free of charge.

ANNEX 2-A
NATIONAL TREATMENT AND IMPORT AND EXPORT RESTRICTIONS

The provisions of Articles 2.2 and 2.9 shall not apply to measures adopted by:

Section A: Measures of Korea

- (a) actions authorized by the Dispute Settlement Body of the WTO.

Section B: Measures of Costa Rica

- (a) controls on the import of crude oil, its fuel, derivatives, asphalt, and gasoline pursuant to Law No. 7356 of September 6, 1993 and its amendments;
- (b) controls on the export of wood in logs and boards from forests pursuant to Law No. 7575 of April 16, 1996 and its amendments;
- (c) controls on the export of hydrocarbons pursuant to Law No. 7399 of May 3, 1994 and its amendments;
- (d) controls on the export of coffee pursuant to Law No. 2762 of June 21, 1961 and its amendments;
- (e) controls on the import and export of ethanol and crude rums pursuant to Law No. 8 of October 31, 1885 and its amendments;
- (f) controls to establish a minimum export price for bananas, pursuant to Law No. 7472 of January 19, 1995 and its amendments; and
- (g) actions authorized by the Dispute Settlement Body of the WTO.

Section C: Measures of El Salvador

- (a) controls on the importation of arms and ammunition, parts, and accessories included in HS Chapter 93, pursuant to Decree No. 655 of July 26, 1999 and its amendments;
- (b) controls on the importation of motor vehicles older than eight years, on buses older than ten years and trucks older than fifteen years, pursuant to Decree No. 477 of October 19, 1995 and its amendments;
- (c) controls on the importation of sacks and bags made out of jute and other similar textile fibers in subheading 6305.10 pursuant to Article 1 of

Decree No. 1097 of July 10, 1953. El Salvador shall eliminate the controls identified in this subparagraph ten years after the date of entry into force of this Agreement; and

- (d) actions authorized by the Dispute Settlement Body of the WTO.

Section D: Measures of Honduras

- (a) controls on the exportation of wood from broadleaved forests pursuant to Decree No. 323-98 of December 29, 1998;
- (b) controls on the importation of arms and ammunitions pursuant to Article 292 of Decree No. 131 of January 11, 1982;
- (c) controls on the importation of motor vehicles older than seven years and buses older than ten years pursuant to Article 7 of Decree No. 194-2002 of May 15, 2002; and
- (d) actions authorized by the Dispute Settlement Body of the WTO.

Section E: Measures of Nicaragua

- (a) controls on the exportation of basic foodstuffs², provided that these controls are used to temporarily alleviate a critical shortage of that food item. For the purposes of this subparagraph, "temporarily" means up to one year or such longer period as Korea and Nicaragua may agree;
- (b) controls on imports of motor vehicles older than seven years, in accordance with Law No. 891, Law on Amendments and Additions to Law No. 822, Tax Concertation Law (*Ley de Concertación Tributaria*), published in the Official Journal "*La Gaceta*" No. 240 of December 18, 2014 and its Errata published in the Official Journal "*La Gaceta*" No. 10 of January 16, 2015; and
- (c) actions authorized by the Dispute Settlement Body of the WTO.

Section F: Measures of Panama

- (a) a measure to regulate the importation of lottery tickets in official circulation pursuant to Cabinet Decree No. 19 of June 30, 2004;

² For the purposes of subparagraph (a), "basic foodstuffs" include beans, brown sugar, chicken meat, coffee, corn, corn flour, corn tortillas, powdered milk, rice, salt and vegetable oil.

- (b) import controls on used vehicles pursuant to Law No. 36 of May 17, 1996;
- (c) import controls of video and other games classified under heading 95.04 providing cash prizes pursuant to Decree Law No. 2 of February 10, 1998; and
- (d) actions authorized by the Dispute Settlement Body of the WTO.

ANNEX 2-B
ELIMINATION OF CUSTOMS DUTIES

1. Except as otherwise provided in a Party's Schedule to this Annex, the following staging categories apply to the elimination of customs duties by each Party pursuant to Article 2.4.2:

- (a) duties on originating goods provided for in the items in staging category A in a Party's Schedule shall be eliminated entirely and such goods shall be duty-free on the date of entry into force of this Agreement;
- (b) duties on originating goods provided for in the items in staging category B in a Party's Schedule shall be removed in 3 equal annual stages beginning on the date of entry into force of this Agreement and such goods shall be duty-free, effective January 1 of year 3;
- (c) duties on originating goods provided for in the items in staging category C in a Party's Schedule shall be removed in 5 equal annual stages beginning on the date of entry into force of this Agreement and such goods shall be duty-free, effective January 1 of year 5;
- (d) duties on originating goods provided for in the items in staging category D in a Party's Schedule shall be removed in 7 equal annual stages beginning on the date of entry into force of this Agreement and such goods shall be duty-free, effective January 1 of year 7;
- (e) duties on originating goods provided for in the items in staging category K in a Party's Schedule shall be removed in 8 equal annual stages beginning on the date of entry into force of this Agreement and such goods shall be duty-free, effective January 1 of year 8;
- (f) duties on originating goods provided for in the items in staging category J in a Party's Schedule shall be removed in 9 equal annual stages beginning on the date of entry into force of this Agreement and such goods shall be duty-free, effective January 1 of year 9;
- (g) duties on originating goods provided for in the items in staging category J1 in a Party's Schedule shall be removed in 9 annual stages. Upon the date of entry into force of this Agreement, duties shall be reduced by two percent of the base rate and on January 1 of year two an additional two percent. As of January 1 of year three, duties shall be reduced by an additional eight percent of the base rate; and thereafter, an additional eight percent of the base rate each year until year five. As of January 1 of year six, duties shall be reduced by an additional eighteen percent of the base rate, and by an additional eighteen percent each year thereafter until year eight, and such goods shall be duty-free effective January 1 of year nine. The duty reduction process for this category is detailed in the following table:

Annual Cut (Percentage)	Year	Cumulative Cut
2%	1	2%
	2	4%
8%	3	12%
	4	20%
	5	28%
18%	6	46%
	7	64%
	8	82%
	9	100%

- (h) duties on originating goods provided for in the items in staging category E in a Party's Schedule shall be removed in 10 equal annual stages beginning on the date of entry into force of this Agreement and such goods shall be duty-free, effective January 1 of year 10;
- (i) duties on originating goods provided for in the items in staging category E1 in a Party's Schedule shall be removed in 10 annual stages. Upon the date of entry into force of this Agreement, duties shall be reduced by two percent of the base rate and on January 1 of year two an additional two percent. As of January 1 of year three, duties shall be reduced by an additional eight percent of the base rate; and thereafter, an additional eight percent of the base rate each year until year six. As of January 1 of year seven, duties shall be reduced by an additional sixteen percent of the base rate, and by an additional sixteen percent each year thereafter until year nine, and such goods shall be duty-free effective January 1 of year ten. The duty reduction process for this category is detailed in the following table:

Annual Cut (Percentage)	Year	Cumulative Cut
2%	1	2%
	2	4%
8%	3	12%
	4	20%
	5	28%
	6	36%
16%	7	52%
	8	68%
	9	84%
	10	100%

- (j) duties on originating goods provided for in the items in staging category F in a Party's Schedule shall be removed in 12 equal annual stages beginning on the date of entry into force of this Agreement and such goods shall be duty-free, effective January 1 of year 12;

- (k) duties on originating goods provided for in the items in staging category G in a Party's Schedule shall be removed in 15 equal annual stages beginning on the date of entry into force of this Agreement and such goods shall be duty-free, effective January 1 of year 15;
- (l) duties on originating goods provided for in the items in staging category H in a Party's Schedule shall be removed in 16 equal annual stages beginning on the date of entry into force of this Agreement and such goods shall be duty-free, effective January 1 of year 16;
- (m) duties on originating goods provided for in the items in staging category I in a Party's Schedule shall be removed in 19 equal annual stages beginning on the date of entry into force of this Agreement and such goods shall be duty-free, effective January 1 of year 19;
- (n) no obligations regarding tariffs in this Agreement shall apply with respect to items in staging category Y; and
- (o) goods provided for in the items in staging category X in a Party's Schedule shall continue to receive MFN treatment³.

2. The base rate of customs duty and staging category for determining the interim rate of customs duty at each stage of reduction for an item are indicated for the item in each Party's Schedule.

3. Interim staged rates shall be rounded down, at least to the nearest tenth of a percentage point. If the rate of customs duty is expressed in monetary units, in the case of Korea, the interim staged rates shall be rounded down at least to the nearest Korean won, and in the case of Panama, the interim staged rates shall be rounded down at least to the nearest 0.01 of its official monetary unit.

4. For the purposes of this Annex and a Party's Schedule, year one means the year of entry into force of the Agreement, as provided in Article 24.5 (Entry into Force).

5. For the purposes of this Annex and a Party's Schedule, beginning in year two, each annual stage of tariff reduction shall take effect on January 1 of the relevant year.

³ If a Party raises a MFN applied rate of duty above the base rate for a product in staging category X in the Party's Schedule to this Annex, the Party shall notify the other Party in advance of its intention. Upon the request of the other Party, both Parties will enter into discussion with an aim of sharing information and addressing any related issues.

GENERAL NOTES
TARIFF SCHEDULE OF KOREA

1. Relation to the Harmonized Tariff Schedule of Korea (hereinafter referred to as the “HSK”). The provisions of this Schedule are generally expressed in terms of the HSK and the interpretation of the provisions of this Schedule, including the product coverage of subheadings of this Schedule, shall be governed by the General Notes, Section Notes and Chapter Notes of the HSK. To the extent that provisions of this Schedule are identical to the corresponding provisions of the HSK, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the HSK.

2. Base Rates of Customs Duty. The base rates of customs duty set out in this Schedule reflect the Korean Customs Duty MFN rates of duty in effect on January 1, 2015.

GENERAL NOTES
TARIFF SCHEDULE OF COSTA RICA

1. The provisions of this Schedule are generally expressed in terms of the Central American Import Tariff (*Arancel Centroamericano de Importación*), which includes the Central American Tariff System (*Sistema Arancelario Centroamericano* - “SAC”), and the interpretation of the provisions of this Schedule, including the product coverage of tariff items of this Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the Central American Import Tariff (*Arancel Centroamericano de Importación*). To the extent that provisions of this Schedule are identical to the corresponding provisions of the Central American Import Tariff (*Arancel Centroamericano de Importación*), the provisions of this Schedule shall have the same meaning as the corresponding provisions of the Central American Import Tariff (*Arancel Centroamericano de Importación*).

2. The base rates of customs duty set out in this Schedule reflect the Central American Import Tariff (*Arancel Centroamericano de Importación*) MFN rates of duty in effect on January 1, 2015.

GENERAL NOTES
TARIFF SCHEDULE OF EL SALVADOR

1. The provisions of this Schedule are generally expressed in terms of the Central American Import Tariff (*Arancel Centroamericano de Importación*), which includes the Central American Tariff System (*Sistema Arancelario Centroamericano* - “SAC”), and the interpretation of the provisions of this Schedule, including the product coverage of tariff items of this Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the Central American Import Tariff (*Arancel Centroamericano de Importación*). To the extent that provisions of this Schedule are identical to the corresponding provisions of the Central American Import Tariff (*Arancel Centroamericano de Importación*), the provisions of this Schedule shall have the same meaning as the corresponding provisions of the Central American Import Tariff (*Arancel Centroamericano de Importación*).

2. The base rates of customs duty set out in this Schedule reflect the Central American Import Tariff (*Arancel Centroamericano de Importación*) MFN rates of duty in effect on January 1, 2015.

GENERAL NOTES
TARIFF SCHEDULE OF HONDURAS

1. The provisions of this Schedule are generally expressed in terms of the Central American Import Tariff (*Arancel Centroamericano de Importación*), which includes the Central American Tariff System (*Sistema Arancelario Centroamericano* - "SAC"), and the interpretation of the provisions of this Schedule, including the product coverage of tariff items of this Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the Central American Import Tariff (*Arancel Centroamericano de Importación*). To the extent that provisions of this Schedule are identical to the corresponding provisions of the Central American Import Tariff (*Arancel Centroamericano de Importación*), the provisions of this Schedule shall have the same meaning as the corresponding provisions of the Central American Import Tariff (*Arancel Centroamericano de Importación*).

2. The base rates of customs duty set out in this Schedule reflect the Central American Import Tariff (*Arancel Centroamericano de Importación*) MFN rates of duty in effect on January 1, 2015.

GENERAL NOTES
TARIFF SCHEDULE OF NICARAGUA

1. The provisions of this Schedule are generally expressed in terms of the Central American Import Tariff (*Arancel Centroamericano de Importación*), which includes the Central American Tariff System (*Sistema Arancelario Centroamericano* - "SAC"), and the interpretation of the provisions of this Schedule, including the product coverage of tariff items of this Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the Central American Import Tariff (*Arancel Centroamericano de Importación*). To the extent that provisions of this Schedule are identical to the corresponding provisions of the Central American Import Tariff (*Arancel Centroamericano de Importación*), the provisions of this Schedule shall have the same meaning as the corresponding provisions of the Central American Import Tariff (*Arancel Centroamericano de Importación*).

2. The base rates of customs duty set out in this Schedule reflect the Central American Import Tariff (*Arancel Centroamericano de Importación*) MFN rates of duty in effect on January 1, 2015.

GENERAL NOTES
TARIFF SCHEDULE OF PANAMA

1. The provisions of this Schedule are generally expressed in terms of the Import Tariff of the Republic of Panama (*Arancel de Importación de la República de Panamá*), and the interpretation of the provisions of this Schedule, including the product coverage of tariff items of this Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the Import Tariff of the Republic of Panama (*Arancel de*

Importación de la República de Panamá). To the extent that provisions of this Schedule are identical to the corresponding provisions of the Import Tariff of the Republic of Panama (*Arancel de Importación de la República de Panamá*), the provisions of this Schedule shall have the same meaning as the corresponding provisions of the Import Tariff of the Republic of Panama (*Arancel de Importación de la República de Panamá*).

2. The base rates of customs duty set out in this Schedule reflect the MFN applied rates of duty under the Import Tariff of the Republic of Panama (*Arancel de Importación de la República de Panamá*) in effect on January 1, 2015.

APPENDIX 2-B-1
KOREA

1. This Appendix shall apply to TRQs provided for in this Agreement and sets out modifications to the HSK that reflect the TRQs that Korea shall apply to certain originating goods under this Agreement. In particular, originating goods of Central America included under this Appendix shall be subject to the rates of customs duty set out in this Appendix in lieu of the rates of customs duty specified in Chapters 1 through 97 of the HSK. Notwithstanding any other provisions of the HSK, originating goods of Central America in the quantities described in this Appendix shall be permitted entry into the territory of Korea as provided in this Appendix. Furthermore, any quantity of originating goods imported from Central America shall not be counted toward the in-quota amount of any TRQ provided for such goods elsewhere in the HSK.

2. Korea shall allow duty free importation of originating goods classified under HSK provision: 0306179090 as specified in paragraphs 3 through 6. Korea Fishery Trade Association shall administer these TRQs and allocate the in-quota quantity of the TRQ through auction system.

3. For El Salvador:
 - (a) the aggregate quantity of originating goods of El Salvador under HSK 0306179090 which shall be permitted to enter duty free is 100 metric tons annually, and,
 - (b) customs duties on goods entered in aggregate quantities in excess of 100 metric tons shall be treated in accordance with staging category X as described in paragraph 1 (o) of Annex 2-B.

4. For Honduras:
 - (a) the aggregate quantity of originating goods of Honduras under HSK 0306179090 which shall be permitted to enter duty free is 600 metric tons annually, and,
 - (b) customs duties on goods entered in aggregate quantities in excess of 600 metric tons shall be treated in accordance with staging category I as described in paragraph 1 (m) of Annex 2-B.

5. For Nicaragua:
 - (a) the aggregate quantity of originating goods of Nicaragua under HSK 0306179090 which shall be permitted to enter duty free is 500 metric tons annually, and,
 - (b) customs duties on goods entered in aggregate quantities in excess of 500 metric tons shall be treated in accordance with staging category I as described in paragraph 1 (m) of Annex 2-B.

6. For Panama:

- (a) the aggregate quantity of originating goods of Panama under HSK 0306179090 which shall be permitted to enter duty free is 200 metric tons annually, and,
- (b) customs duties on goods entered in aggregate quantities in excess of 200 metric tons shall be treated in accordance with staging category I as described in paragraph 1 (m) of Annex 2-B.

ANNEX 2-C
EXPORT DUTIES, TAXES, OR OTHER CHARGES

Section A: Measures of Costa Rica

Costa Rica may maintain its existing taxes on the export of the following goods:

- (a) bananas, pursuant to Law No. 5515 of April 19, 1974 and its amendments, and Law No. 4895 of November 16, 1971 and its amendments;
- (b) coffee, pursuant to Law No. 2762 of June 21, 1961 and its amendments; and
- (c) meat, pursuant to Law No. 6247 of May 2, 1978 and Law No. 7837 of October 5, 1998 and its amendments.

Section B: Measures of Nicaragua

Nicaragua may continue to apply the measures listed below after the date of entry into force of this Agreement:

- (a) Law for the Transformation and Development of the Coffee Growing (*Ley para la Transformación y Desarrollo de la Caficultura*), Law No. 853 of December 11, 2013. Published in the Official Journal “*La Gaceta*”, No. 239 of December 17, 2013 and its amendments.

CHAPTER 3
RULES OF ORIGIN AND ORIGIN PROCEDURES

Section A: Rules of Origin

ARTICLE 3.1: ORIGINATING GOODS

Except as otherwise provided in this Chapter, a good shall be treated as originating in a Party where the good is:

- (a) wholly obtained or produced entirely in the territory of a Party;
- (b) produced entirely in the territory of a Party, exclusively from originating materials under this Chapter; or
- (c) produced entirely in the territory of a Party using non-originating materials, satisfying the requirements under Annex 3-A,

and the good shall satisfy all the other applicable requirements of this Chapter.

ARTICLE 3.2: WHOLLY OBTAINED OR PRODUCED GOODS

For the purposes of Article 3.1(a), the following goods are wholly obtained or produced entirely in the territory of a Party:

- (a) live animals born and raised in the territory of a Party;
- (b) goods obtained from live animals referred to in subparagraph (a) in the territory of a Party;
- (c) goods obtained from hunting, trapping, fishing, aquaculture, gathering or capturing conducted within the land territory, the internal waters or within the territorial sea of a Party;
- (d) goods of sea-fishing and other marine products taken from the waters, seabed or subsoil outside the territorial sea of a Party by vessels registered or recorded with a Party and flying the flag of that Party;
- (e) goods produced or processed on board factory ships registered or recorded with a Party and flying the flag of that Party, exclusively from goods referred to in subparagraph (d);
- (f) plants and plant products grown and harvested, picked, or gathered in the territory of a Party;
- (g) mineral goods and other naturally occurring substances extracted from the soil, waters, seabed, or beneath the seabed of a Party;

- (h) goods taken or extracted by a Party or a person of a Party from the seabed or beneath the seabed outside the territorial sea of a Party, provided that the Party has rights to exploit such waters, seabed or subsoil;
- (i) waste and scrap derived from:
 - (i) manufacturing operations conducted in the territory of a Party; or
 - (ii) used goods collected in the territory of a Party, provided that such waste and scrap is fit only for the recovery of raw materials; and
- (j) goods produced exclusively from goods specified in subparagraphs (a) through (i).

ARTICLE 3.3: REGIONAL VALUE CONTENT (RVC)

1. The regional value content of a good shall be calculated on the basis of one of the following methods:

- (a) Method Based on Value of Non-Originating Materials (Build-down Method)

$$RVC = \frac{FOB - VNM}{FOB} \times 100$$

- (b) Method Based on Value of Originating Materials (Build-up Method)

$$RVC = \frac{VOM}{FOB} \times 100$$

where:

RVC is the regional value content, expressed as a percentage;

FOB is the free on board value of the good;

VNM is the value of the non-originating materials; and

VOM is the value of the originating materials.

2. The value of the non-originating materials shall be:

- (a) in the case of a material imported directly by the producer of a good, the CIF value at the time of importation of the material;

- (b) in the case of a material acquired by the producer in the territory where the good is produced, the transaction value, without considering the costs of freight, insurance, packing, and the other costs incurred in the transportation of the material from the warehouse of the supplier to the place where the producer is; or
- (c) in the case of a self-produced material or where the relationship between the producer of the good and the seller of the material influences the price actually paid or payable for the material, the sum of all costs incurred in the production of the material, including general expenses. Additionally, it will be possible to add an amount for profit equivalent to the profit added in the normal course of trade.

3. The values referred to in this Article shall be determined in accordance with the Customs Valuation Agreement.

ARTICLE 3.4: INTERMEDIATE MATERIALS

When an originating good is used in the subsequent production of another good, no account shall be taken of the non-originating materials contained in the originating good for the purposes of determining the originating status of the subsequently produced good.

ARTICLE 3.5: NON-QUALIFYING OPERATIONS

1. The following operations shall be considered to be non-qualifying operations to confer the status of originating goods, whether or not the requirements under this Chapter are satisfied:

- (a) operations to ensure the preservation of goods in good condition during transport and storage;
- (b) changes of packing or breaking-up or assembly of packages;
- (c) washing, cleaning, removal of dust, oxide, oil, paint, or other coverings;
- (d) ironing or pressing of textiles;
- (e) simple painting and polishing operations;
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (g) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards, and all other simple packing operations;
- (h) simple mixing of products, whether or not of different kinds;

- (i) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (j) slaughter of animals;
- (k) drying, salting (or keeping in brine), refrigeration or freezing;
- (l) affixing marks, labels, logos, and other like distinguishing signs on the good or its packaging;
- (m) peeling, stoning, and shelling of fruits, nuts, and vegetables;
- (n) sharpening, simple grinding, or simple cutting;
- (o) sifting, screening, sorting, classifying, grading; or
- (p) a combination of two or more operations specified in subparagraphs (a) through (o).

2. The provisions of this Article shall not apply to originating goods produced with originating materials of the Parties.

3. For the purposes of this Article:

- (a) **simple** means activities which need neither special skills nor machines, apparatus or equipment especially produced or installed for carrying out the activity; and
- (b) **simple mixing** means activities which need neither special skills nor machines, apparatus, or equipment especially produced or installed for carrying out the activity but does not include chemical reaction.

ARTICLE 3.6: ACCUMULATION.

1. Originating goods or materials from the territory of Costa Rica, El Salvador, Honduras, Nicaragua, Panama or Korea, which are used in the territory of Costa Rica, El Salvador, Honduras, Nicaragua, Panama or Korea as a material for a finished good, shall be considered to be originating from the territory of the latter where the working or processing of the finished good has taken place.^{1 2}

2. Korea and at least one of the Republics of Central America may consider the possibility of developing protocols of Rules of Origin for the purposes of accumulating origin with third countries³ with which both Parties have trade agreements.

¹ For the purposes of implementing paragraph 1, the accumulation of origin shall only be applied between the Republics that have the same Product Specific Rules of Origin.

² A Party shall not accumulate goods or materials of a Republic of Central America for which this Agreement has not entered into force.

³ For greater certainty, "third countries" means any countries other than Korea and the Republics of Central America.

ARTICLE 3.7: DE MINIMIS

A good that does not satisfy a change in tariff classification requirement pursuant to Annex 3-A will nonetheless be considered to be originating if:

- (a) for a good, other than that provided for in Chapters 01 through 24 and Chapter 50 through 63 of the HS, the value of all non-originating materials used in the production of the good that did not undergo the required change in tariff classification does not exceed 10 percent of the FOB value of the good;
- (b) for a good provided for in Chapters 15 through 24 of the HS, the value of all non-originating materials used in the production of the good that did not undergo the required change in tariff classification does not exceed 10 percent of the FOB value of the good, provided that the non-originating material is provided for in a different subheading from that of the good for which the origin is being determined under this subparagraph; or
- (c) for a good provided for in Chapters 50 through 63 of the HS, the weight of all non-originating materials used in its production that did not undergo the required change in tariff classification does not exceed 10 percent of the total weight of the good.

ARTICLE 3.8: FUNGIBLE GOODS OR MATERIALS

1. In determining whether a good or material is originating for the purposes of granting preferential tariff treatment, any fungible goods or materials shall be distinguished by:

- (a) physically separating each fungible good or material; or
- (b) using any inventory management method, such as averaging, last-in-first-out (LIFO) or first-in-first-out (FIFO), recognized in the generally accepted accounting principles of a Party in which the production is performed or otherwise accepted by the Party in which the production is performed.

2. The inventory management method selected under paragraph 1 for a particular fungible good or material shall continue to be used for that good or material throughout the fiscal year of the person that selected the inventory management method.

ARTICLE 3.9: SETS

A set, as defined in General Rule 3 of the HS, shall be regarded as originating when all the components of the set are originating. Nevertheless, when a set is composed of

originating and non-originating goods, the set as a whole shall be regarded as originating, provided that the value of the non-originating goods does not exceed 15 percent of the total value of the set, determined in accordance with Article 3.3.

ARTICLE 3.10: ACCESSORIES, SPARE PARTS, AND TOOLS

The origin of the accessories, spare parts, or tools delivered with a good at the time of importation:

- (a) shall be disregarded if the good is subject to a change in tariff classification requirement; and
- (b) shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good, if the good is subject to a regional value content requirement,

provided that:

- (a) the accessories, spare parts, or tools are not invoiced separately from the good, regardless of whether they appear specified or separately identified in the invoice itself; and
- (b) the quantities and value of the accessories, spare parts, or tools are customary for the good.

ARTICLE 3.11: PACKAGING MATERIALS AND CONTAINERS FOR RETAIL SALE

1. Where packaging materials and containers are classified with a good, the origin of the packaging materials and containers in which the good is packaged for retail sale, shall be disregarded in determining the origin of the good, provided that:

- (a) the good is wholly obtained or produced entirely in the territory of a Party as set out in Article 3.1(a);
- (b) the good is produced exclusively from originating materials, as set out in Article 3.1(b); or
- (c) the good is subject to a change in tariff classification requirement set out in Annex 3-A.

2. Where a good is subject to a regional value content requirement, the value of the packaging materials and containers used for retail sale shall be taken into account when determining the origin of the good.

ARTICLE 3.12: PACKING MATERIALS AND CONTAINERS FOR SHIPMENT

Packing materials and containers used to protect a good during its transportation shall

not be taken into account when determining the origin of the good.

ARTICLE 3.13: INDIRECT MATERIALS

1. For the purposes of determining whether a good is originating, the origin of the indirect materials defined in paragraph 2 shall not be taken into account.
2. Indirect materials means articles used in the production of a good which are neither physically incorporated into it, nor form part of it, including:
 - (a) fuel, energy, catalysts, and solvents;
 - (b) equipment, devices, and supplies used for testing or inspecting the goods;
 - (c) gloves, glasses, footwear, clothing, safety equipment, and supplies;
 - (d) tools, dies, and molds;
 - (e) spare parts and materials used in the maintenance of equipment and buildings;
 - (f) lubricants, greases, compounding materials, and other materials used in production or used to operate equipment and buildings; and
 - (g) any other goods that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production.

ARTICLE 3.14 DIRECT TRANSPORT

1. A good shall be transported directly from the exporting Party to the importing Party to maintain its originating status.
2. Notwithstanding paragraph 1, the good shall be considered to be transported directly from the exporting Party to the importing Party if the good whose transport involves transit through one or more Parties or non-Parties, with or without transshipment or temporary storage there, provided that:
 - (a) the good is under control of the customs authority; and
 - (b) the good does not undergo any operation there other than unloading and reloading, repacking, or any operation required to keep them in good condition.
3. Evidence that the conditions set out in paragraph 2 have been fulfilled shall be supplied to the customs authorities of the importing Party by the production of:
 - (a) a single transport document covering the passage from the exporting

Party through the country of transit;

- (b) a transport document covering the passage from the country of transit to the importing Party and certification issued by the customs authorities of the country of transit containing the following:
 - (i) an exact description of the products;
 - (ii) the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used; and
 - (iii) the conditions under which the products remained in the transit country; or
- (c) failing these, any substantiating documents to the satisfaction of the customs authority of the importing Party, to be agreed by the Parties at the Committee on Rules of Origin and Origin Procedures, and Customs Procedures and Trade Facilitation, established in Chapter 4 (Customs Procedures and Trade Facilitation).

ARTICLE 3.15: OUTWARD PROCESSING

Notwithstanding Article 3.1, certain goods shall be considered to be originating even if they have undergone working or processing outside Korea, on materials exported from Korea and subsequently re-imported there, provided that the working or processing is done in the areas designated by the Parties pursuant to Annex 3-B.

ARTICLE 3.16: RE-EXPORTATION OF GOODS⁴

1. Korea and the Republics of Central America recognize a certificate of re-exportation of goods issued by a Party certifying the control and supervision of goods that came from a non-Party to this Agreement and were subsequently re-exported to the other Party from a free zone⁵ located in the territory of the re-exporting Party. The originating status of such goods shall be decided by the trade agreement in force between the non-Party and the other Party.

2. For the purposes of the application of paragraph 1, it is required that:

- (a) in the free zone of a Party, the goods have not been subject to transformation processes that have changed their originating status, and the goods have remained under the control and supervision of the customs authorities; and

⁴ For greater certainty, this Article shall apply only between Korea and the Republics of Central America and not between the Republics of Central America as referred to in Chapter 1 (Initial Provisions and General Definitions), Article 1.5 (Scope).

⁵ The free zone shall be located within Korea or the Republics of Central America.

- (b) the operations⁶ carried out on the goods shall be specified in the certificate of re-exportation issued by the customs authority of the free zone in the territory of a Party.

Section B: Origin Procedures

ARTICLE 3.17: CERTIFICATE OF ORIGIN

1. Each Party shall grant preferential tariff treatment in accordance with this Agreement to an originating good imported from the territory of the other Party on the basis of a Certificate of Origin.
2. For the purposes of this Chapter, the Parties established a single format of Certificate of Origin as set out in Annex 3-C, which shall enter into force with this Agreement and may thereafter be modified by the Joint Committee.
3. In order to obtain preferential tariff treatment, an importer shall, in accordance with the procedures applicable in the importing Party, request preferential tariff treatment at the time of importation of an originating good.
4. A Certificate of Origin which certifies that a good being exported from the territory of a Party into the territory of the other Party qualifies as originating shall:
 - (a) be in a printed format or such other medium, including electronic format, to be agreed by the Parties; and
 - (b) be completed in English.
5. Each Party shall:
 - (a) require an exporter or producer in its territory to complete and sign a Certificate of Origin for any exportation of a good for which an importer may claim preferential tariff treatment upon importation of the good into the territory of the other Party; and
 - (b) provide that where an exporter in its territory is not the producer of the good, the exporter may complete and sign a Certificate of Origin on the basis of:
 - (i) its knowledge that the good qualifies as originating;

⁶ For greater certainty and for the purposes of this Article, such operations may include logistical operations allowed under the trade agreement between a Party and a non-Party, such as transshipment, unloading, storage, deconsolidation or splitting of shipments, invoicing, reloading, repacking, labeling, packaging or consolidation, or any other operation that does not transform or change the originating status of the goods.

- (ii) its reasonable reliance on the producer's written representation that the good qualifies as an originating; or
- (iii) a completed and signed Certificate of Origin for the good voluntarily provided to the exporter by the producer.

6. A Certificate of Origin, duly completed and signed by an exporter or producer in a Party, may apply to:

- (a) a single shipment of one or more goods into the territory of the other Party; or
- (b) multiple shipments of identical goods to the same importer within any period specified in the Certificate of Origin, not exceeding one year from its date of issuance.

ARTICLE 3.18: WAIVER OF CERTIFICATE OF ORIGIN

A Certificate of Origin shall not be required where:

- (a) the customs value of the importation does not exceed 1,000 US dollars or the equivalent amount in the currency of the importing Party, or such higher amount as may be established by the importing Party, unless the importing Party considers the importation to be carried out or planned for the purposes of evading compliance with the Party's laws governing claims for preferential tariff treatment under this Agreement; or
- (b) it is a good for which the importing Party does not require the importer to present a Certificate of Origin demonstrating origin.

ARTICLE 3.19: VALIDITY OF CERTIFICATE OF ORIGIN

1. A Certificate of Origin shall be valid for one year from its date of signature in the exporting Party.

2. Certificates of Origin which are submitted to the customs authorities of the importing Party after the final date for presentation specified in paragraph 1 may be accepted for the purposes of applying preferential tariff treatment, where the failure to submit these documents by the final date set is due to natural disasters.

ARTICLE 3.20: CLAIMS FOR PREFERENTIAL TARIFF TREATMENT

1. Except as otherwise provided for in this Chapter, each Party shall require an importer in its territory that claims preferential tariff treatment to:

- (a) make a written statement in the customs declaration, based on a valid Certificate of Origin, indicating that the good qualifies as originating;

- (b) have in its possession the Certificate of Origin at the time the statement referred to in subparagraph (a) is made;
- (c) have in its possession the documents which certify that the requirements established in Article 3.14 have been met, where applicable; and
- (d) submit the valid Certificate of Origin, as well as documents referred to in subparagraph (c) to the customs authority, where it is required.

2. Where an importer has a reason to believe that a Certificate of Origin on which a statement was based contained incorrect information, the importer shall make a corrected statement and pay any customs duty owed, in accordance with the legislation of each Party.

3. Where an importer does not comply with any requirements under this Chapter, preferential tariff treatment shall be denied to the goods imported from the territory of the exporting Party.

4. Where the customs authority of the importing Party has reason to believe that a good imported into its territory is not originating or does not comply with the requirements established in this Chapter, the customs authority of the importing Party shall not impede the release of the good, and shall proceed in accordance with its relevant legislation.

ARTICLE 3.21: POST-IMPORTATION CLAIMS FOR PREFERENTIAL TARIFF TREATMENT

Where a good was originating when it was imported into the territory of the importing Party, but the importer of the good did not claim preferential tariff treatment at the time of importation, that importer may, within one year following the date of importation, claim preferential tariff treatment and apply for a refund of any excess duties paid as a result of the good not having been accorded preferential tariff treatment, upon presentation to the importing Party of:

- (a) a written or electronic declaration or statement, in accordance with the legislation of the importing Party, that the good was originating at the time of importation;
- (b) an original Certificate of Origin demonstrating that the good was originating; and
- (c) such other documents related to the importation of the good as the importing Party may require.

ARTICLE 3.22: RECORD KEEPING REQUIREMENTS

1. The records that may be used to prove that a good covered by a Certificate of Origin is originating and has fulfilled other requirements under this Chapter include, but

are not limited to:

- (a) documents related to the purchase of, cost of, value of, and payment for, the exported good;
 - (b) documents related to the purchase of, cost of, value of, and payment for, all materials including indirect materials, used in the production of the exported good;
 - (c) documents related to the production of the good in the form in which it was exported; and
 - (d) such other documents as the Parties may agree.
2. An exporter or producer in the territory of the exporting Party that completes and signs a Certificate of Origin shall keep for five years from the date of issuance of the Certificate of Origin, the records referred to in paragraph 1.
3. An importer claiming preferential tariff treatment for a good imported into the territory of a Party shall keep for a period specified in legislation of the importing Party from the date of importation of the good, the records related to the importation, including a copy of the Certificate of Origin.
4. An importer, exporter, or producer may choose to keep the records referred to in paragraph 1 in any medium that allows for prompt retrieval, including, but not limited to, a digital, electronic, optical, magnetic, or written form.

ARTICLE 3.23: DISCREPANCIES AND FORMAL ERRORS

1. Where the competent authority of the importing Party determines that a Certificate of Origin is illegible, has errors, omissions, deletions, erasures, amendments, has writing between the lines, or has not been filled in accordance with Article 3.17, it shall grant the importer, a one-time opportunity to present a new certificate within the next 45 days of the notification of the rejection of said certificate. The new Certificate of Origin shall be valid for the remainder of the period established in the original Certificate of Origin.
2. Orthographic and typing errors in a Certificate of Origin shall not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

ARTICLE 3.24: VERIFICATION

1. For the purposes of determining whether a good imported into the territory of a Party from the territory of the other Party qualifies as originating, the competent authority of the importing Party may conduct a verification by means of:
 - (a) written requests for additional information from the importer;

- (b) written requests for additional information from the exporter or producer;
- (c) requests that the competent authority of the exporting Party assists in verifying the origin of the good;
- (d) verification visits to the premises of an exporter or producer in the territory of the other Party, along with officials of the competent authority of the other Party to review the facilities, the production processes of the good and the records referred to in Article 3.22, including accounting files; or
- (e) any other means agreed by the Parties.

2. Requests made under paragraph 1 by the competent authority of the importing Party shall be in English. All the information provided in response to said requests shall be in English or in the official language of the importing Party, based on the choice of the exporter or producer.

3. For the purposes of paragraphs 1(a) and 1(b),

- (a) the written request for additional information made by the importing Party will indicate that the time period the importer, exporter, or producer has to provide the information and documentation required will be 30 days from the date of the receipt of the written request or for such a longer period as the Parties may agree; and
- (b) where an exporter or producer fails to provide the information and documentation required within the period referred to in subparagraph (a), the importing Party may deny preferential tariff treatment to the good in question after providing at least a 30-day written notice to the importer, exporter or producer to provide written comments or additional information that will be taken into account prior to completing the verification.

4. Where the competent authority of the importing Party requests assistance under paragraph 1(c):

- (a) it shall provide the competent authority of the exporting Party with:
 - (i) the reasons why such assistance for verification is requested;
 - (ii) the Certificate of Origin of the good or a copy thereof; and
 - (iii) any information and documents as may be necessary for the purposes of such request;
- (b) the competent authority of the exporting Party shall provide the competent authority of the importing Party with a written statement in English, including facts and findings, and any supporting documents

made available by the exporter or producer. This statement shall indicate clearly whether the documents are authentic and whether the good concerned is originating and has fulfilled other requirements under this Chapter. If the good can be considered to be originating, the statement shall include a detailed explanation of how the good obtained the originating status; and

- (c) in case where the competent authority of the exporting Party fails to provide the written statement within 150 days following the date of the receipt of the request or where the written statement provided does not contain sufficient information, the importing Party may deny preferential tariff treatment to the relevant good.

5. Where the competent authority of the importing Party intends to conduct verification under paragraph 1(d):

- (a) it shall notify in writing, 30 days prior to the verification visit, the exporter or producer of such a request, and provide a copy of the said notification to the competent authority of the exporting Party. In case where the exporter or producer does not give its written consent to such a request within 30 days following the date of the receipt of the notification, the importing Party may deny preferential tariff treatment to the relevant good; and
- (b) when the exporter or producer agrees to the request of verification visit but needs to postpone the proposed verification visit, the competent authority of the importing Party shall be notified together with the approval of the verification visit. Such postponement shall not exceed 60 days from the proposed date of the verification visit.

6. The importing Party shall, within one year following the initiation of the verification, notify the importer and the exporter or producer, in writing, of the determination whether the good is originating, as well as factual findings and the legal basis for the determination. In necessary cases and for one time only, the period referred to above may be extended by up to 90 days. This extension shall be notified to the importer, exporter or producer, and the competent authority of the exporting Party.

7. A Party may suspend preferential tariff treatment to an importer on any subsequent import of a good when the competent authority of the Party had already determined that an identical good was not eligible for such treatment, until it is demonstrated that the good complies with the requirements under this Chapter.

8. A Party may provide electronically to the other Party all the information requested under this Article, including supporting documents and all other related information.

ARTICLE 3.25: DENIAL OF PREFERENTIAL TARIFF TREATMENT

Except otherwise provided in Article 3.23 or any other of this Chapter, the importing

Party may deny a claim for preferential tariff treatment or recover unpaid duties, in accordance with its laws and regulations, where:

- (a) the good does not meet the requirements of this Chapter; or
- (b) the exporter, producer, or importer of the good fails or has failed to comply with any of the applicable requirements for obtaining preferential tariff treatment.

ARTICLE 3.26: UNIFORM REGULATIONS

The Parties shall establish Uniform Regulations regarding the interpretation, application and administration of this Chapter and other matters agreed by the Parties.

ARTICLE 3.27: THIRD COUNTRY INVOICING

The customs authority in the importing Party shall not reject a Certificate of Origin only for the reason that the invoice is issued by a person located outside the territory of the exporting Party.

ARTICLE 3.28: DEFINITIONS

For the purposes of this Chapter:

aquaculture means the farming of aquatic organisms, including fish, mollusks, crustaceans, other aquatic invertebrates, and aquatic plants, from seed stock such as eggs, fry, fingerlings, and larvae, by intervention in the rearing or growth processes to enhance production, such as regular stocking, feeding, protection from predators, among others;

CIF means the value of the good in the country of origin inclusive of the cost of insurance and freight up to the port or place of entry in the country of importation;

competent authority means:

- (a) for Korea, the Ministry of Strategy and Finance;
- (b) for Costa Rica:
 - (i) for administration purposes, the Directorate of Application of International Trade Agreements (Dirección de Aplicación de Acuerdos Comerciales Internacionales) of the Ministry of Foreign Trade (Ministerio de Comercio Exterior); and
 - (ii) for verification procedures, the General Directorate of Customs (Dirección General de Aduanas) of the Ministry of Finance (Ministerio de Hacienda);

- (c) for El Salvador:
 - (i) for administration purposes, the Trade Agreement Administration Bureau (Dirección de Administración de Tratados Comerciales) of the Ministry of Economy (Ministerio de Economía); and
 - (ii) for verification procedures, the General Directorate of Customs (Dirección General de Aduanas) of the Ministry of Finance (Ministerio de Hacienda);
- (d) for Honduras,
 - (i) for administration purposes, Secretariat of State in the Office of Economic Development (Secretaría de Estado en el Despacho de Desarrollo Económico); and
 - (ii) for verification procedures, the General Directorate for Administration and Negotiation of Agreements in coordination with the Adjunct Directorate of Customs Revenue (Dirección General de Administración y Negociación de Tratados en coordinación con la Dirección Adjunta de Rentas Aduaneras);
- (e) for Nicaragua:
 - (i) for administration purposes, the Directorate of Application and Negotiation of Trade Agreements (Dirección de Aplicación y Negociación de Acuerdos Comerciales) of the Ministry of Development, Industry and Commerce (Ministerio de Fomento, Industria y Comercio); and
 - (ii) for verification procedures, the General Directorate of Customs Services (Dirección General de Servicios Aduaneros); and
- (f) for Panama:
 - (i) for issuance of Certificate of Origin purpose, the Ministry of Commerce and Industries (Ministerio de Comercio e Industrias); and
 - (ii) for verification of proofs of origin, the National Customs Authority (Autoridad Nacional de Aduanas),

or their successors;

exporter means a person located in the territory of a Party from where a good is exported by such a person;

FOB means the value of the good free on board, inclusive of the cost of transportation to the port or site of final shipment abroad, regardless of the mode of transportation;

fungible goods or materials means goods or materials that are interchangeable for commercial purposes and whose properties are essentially identical;

generally accepted accounting principles means recognized consensus or substantial authoritative support given in the territory of a Party, with respect to the recording of revenues, expenses, costs, assets, and liabilities, the disclosure of information and the preparation of financial statements. Generally accepted accounting principles may encompass broad guidelines for general application, as well as detailed standards, practices, and procedures;

good means any merchandise, product, article, or material;

importer means a person located in the territory of a Party where a good is imported by such a person;

material means a good that is used in the production of another good, including any components, ingredients, raw materials, parts, or pieces;

non-originating good or non-originating material means a good or material that does not qualify as originating under this Chapter;

originating material means a material that qualifies as originating under Article 3.1;

producer means a person who engages in the production of a good in the territory of a Party; and

production means growing, raising, extracting, picking, gathering, mining, harvesting, fishing, trapping, hunting, manufacturing, processing, or assembling a good.

ANNEX 3-A
PRODUCT SPECIFIC RULES OF ORIGIN

Part I – General Interpretative Notes

1. For the purposes of interpreting the rules of origin set forth in this Annex:
 - (a) the specific rule, or specific set of rules, that applies to a particular heading or subheading is set out immediately adjacent to the heading or subheading;
 - (b) the requirement of a change in tariff classification applies only to non-originating materials;
 - (c) where a specific rule of origin is defined using the criterion of a change in tariff classification, the rule will be considered to be met only if each of the non-originating materials used in the production of the good has undergone the change in tariff classification;
 - (d) where a specific rule of origin is defined using the criterion of a change in tariff classification, and it is written to exclude tariff provisions at the level of a chapter, heading, or subheading of the HS, it shall be construed to mean that the rule of origin requires that materials classified in those excluded provisions be originating for the good to qualify as originating; and
 - (e) when a heading or subheading is subject to alternative specific rules of origin, the rule will be considered to be met if a good satisfies one of the alternatives.

2. For the purposes of this Annex:

chapter means a chapter of the HS;

chemical reaction means a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule;

heading means the first four digits in the tariff classification number under the HS;

section means a section of the HS; and

subheading means the first six digits in the tariff classification number under the HS.

Part II—Specific Rules of Origin

Section I

Live Animals; Animal Products (Chapter 1-5)

Chapter 1

Live animals

0101.21-0106.90

All the animals of chapter 1 shall be Wholly Obtained.

Chapter 2

Meat and Edible Meat Offal

0201.10-0210.99

All the products of chapter 2 shall be Wholly Obtained.

Chapter 3

Fish and Crustaceans, Molluscs and Other Aquatic Invertebrates

Note to Chapter 3:

Fish, crustaceans, molluscs, and other aquatic invertebrates shall be deemed originating even if they were cultivated from non-originating fry⁷ or larvae.

0301.11-0308.90

All the products of chapter 3 shall be Wholly Obtained.

Chapter 4

Dairy Produce; Birds' Eggs; Natural Honey; Edible Products of Animal Origin, Not Elsewhere Specified or Included

0401.10-0410.00

All the products of chapter 4 shall be Wholly Obtained.

Chapter 5

Products of Animal Origin, Not Elsewhere Specified or Included

0501.00-0511.99

All the products of chapter 5 shall be Wholly Obtained.

Section II

Vegetable Products (Chapter 6-14)

Note to Section II:

Agricultural and horticultural goods grown in the territory of a Party shall be treated as originating in the territory of that Party even if grown from seed, bulbs, rootstock, cuttings, slips, grafts, shoots, buds or other live parts of plants imported from a non-

⁷Fry means immature fish at a post-larval stage and includes fingerlings, parr, smolts, and elvers.

Party.

Chapter 6
Live Trees and Other Plants; Bulbs, Roots and the Like; Cut Flowers and Ornamental Foliage

0601.10-0604.90

All the products of chapter 6 shall be Wholly Obtained.

Chapter 7
Edible Vegetables and Certain Roots and Tubers

0701.10-0714.90

All the products of chapter 7 shall be Wholly Obtained.

Chapter 8
Edible Fruit and Nuts; Peel of Citrus Fruit or Melons

0801.11-0814.00

All the products of chapter 8 shall be Wholly Obtained.

Chapter 9
Coffee, Tea, Maté and Spices

0901.11-0910.99

All the products of chapter 9 shall be Wholly Obtained.

Chapter 10
Cereals

1001.11-1008.90

All the products of chapter 10 shall be Wholly Obtained.

Chapter 11
Products of the Milling Industry; Malt; Starches; Inulin; Wheat Gluten

1101.00-1102.20

A change to subheading 1101.00 through 1102.20 from any other chapter.

1102.90-1103.11

A change to subheading 1102.90 through 1103.11 from any other chapter, except from chapter 10.

1103.13

All the products of subheading 1103.13 shall be Wholly Obtained.

1103.19-1104.22

A change to subheading 1103.19 through 1104.22 from any other chapter, except from chapter 10.

1104.23-1104.30

All the products of subheading 1104.23 through 1104.30 shall be Wholly Obtained.

1105.10-1105.20

A change to subheading 1105.10 through 1105.20 from any other chapter, except from chapter 7.

1106.10-1106.30

All the products of subheading 1106.10 through 1106.30 shall be Wholly Obtained.

1107.10-1108.11

A change to subheading 1107.10 through 1108.11 from any other chapter, except from chapter 10.

1108.12

All the products of subheading 1108.12 shall be Wholly Obtained.

1108.13-1108.14

A change to subheading 1108.13 through 1108.14 from any other chapter, except from chapter 7.

1108.19-1108.20

A change to subheading 1108.19 through 1108.20 from any other chapter, except from chapter 7 or 10.

1109.00

A change to subheading 1109.00 from any other chapter.

Chapter 12

Oil Seeds and Oleaginous Fruits; Miscellaneous Grains, Seeds and Fruit; Industrial or Medicinal Plants; Straw and Fodder

1201.10-1214.90

All the products of chapter 12 shall be Wholly Obtained.

Chapter 13

Lac; Gums, Resins and Other Vegetable Saps and Extracts

1301.20-1302.39

All the products of chapter 13 shall be Wholly Obtained.

Chapter 14

Vegetable Plaiting Materials; Vegetable Products Not Elsewhere Specified or Included

1401.10-1404.90

All the products of chapter 14 shall be Wholly Obtained.

Section III

Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible

Fats; Animal or Vegetable Waxes (Chapter 15)

Chapter 15

Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes

1501.10-1510.00

A change to subheading 1501.10 through 1510.00 from any other chapter.

1511.10-1511.90

A change to subheading 1511.10 through 1511.90 from any other chapter, except from heading 12.07.

1512.11-1513.19

A change to subheading 1512.11 through 1513.19 from any other chapter.

1513.21-1513.29

A change to subheading 1513.21 through 1513.29 from any other chapter, except from heading 12.07.

1514.11-1522.00

A change to subheading 1514.11 through 1522.00 from any other chapter.

Section IV

Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco Substitutes (Chapter 16-24)

Chapter 16

Preparations of Meat, of Fish or of Crustaceans, Molluscs or Other Aquatic Invertebrates

1601.00-1602.39

A change to subheading 1601.00 through 1602.39 from any other chapter, except from heading 02.01 or 02.02.

1602.41-1602.49

A change to subheading 1602.41 through 1602.49 from any other chapter, except from heading 02.03.

1602.50 - 1602.90

A change to subheading 1602.50 through 1602.90 from any other chapter, except from heading 02.01 or 02.02.

1603.00 -1605.69

A change to subheading 1603.00 through 1605.69 from any other chapter.

Chapter 17

Sugars and Sugar Confectionery

1701.12 - 1703.90

A change to subheading 1701.12 through 1703.90 from any other chapter.

1704.10-1704.90

A change to subheading 1704.10 through 1704.90 from any other heading.

Chapter 18 Cocoa and Cocoa Preparations

1801.00-1802.00

A change to subheading 1801.00 through 1802.00 from any other chapter.

1803.10-1803.20

A change to subheading 1803.10 through 1803.20 from any other heading.

1804.00-1805.00

A change to subheading 1804.00 through 1805.00 from any other heading, except from heading 18.03.

1806.10-1806.90

A change to subheading 1806.10 through 1806.90 from any other heading, provided that there is a regional value content of not less than 50 percent under the build-down method.

Chapter 19 Preparations of Cereals, Flour, Starch or Milk; Pastrycooks' Products

1901.10

A change to subheading 1901.10 from any other chapter, except from heading 04.02.

1901.20

A change to subheading 1901.20 from any other chapter, except from heading 11.01; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

1901.90

A change to subheading 1901.90 from any other chapter, except from heading 04.02.

1902.11-1902.30

A change to subheading 1902.11 through 1902.30 from any other chapter, except from heading 11.01 or subheading 1103.11; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

1902.40-1903.00

A change to subheading 1902.40 through 1903.00 from any other chapter.

1904.10

A change to subheading 1904.10 from any other chapter, except from heading 10.06.

1904.20-1904.30

A change to subheading 1904.20 through 1904.30 from any other chapter.

1904.90

A change to subheading 1904.90 from any other chapter, except from heading 10.06.

1905.10-1905.90

A change to subheading 1905.10 through 1905.90 from any other chapter, except from heading 11.01; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

Chapter 20

Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants

2001.10

A change to subheading 2001.10 from any other chapter.

2001.90

A change to subheading 2001.90 from any other chapter, except from chapter 7.

2002.10 – 2002.90

A change to subheading 2002.10 through 2002.90 from any other chapter, except from heading 07.02.

2003.10-2003.90

A change to subheading 2003.10 through 2003.90 from any other chapter.

2004.10-2004.90

A change to subheading 2004.10 through 2004.90 from any other chapter, except from chapter 7.

2005.10

A change to subheading 2005.10 from any other chapter.

2005.20

A change to subheading 2005.20 from any other chapter, except from chapter 7.

2005.40-2007.99

A change to subheading 2005.40 through 2007.99 from any other chapter.

2008.11-2008.19

A change to subheading 2008.11 through 2008.19 from any other chapter, except from heading 12.02.

2008.20

A change to subheading 2008.20 from any other heading, except from subheading 0804.30.

2008.30

A change to subheading 2008.30 from any other chapter, except from heading 08.05.

2008.40-2008.99

A change to subheading 2008.40 through 2008.99 from any other chapter.

2009.11-2009.19

A change to subheading 2009.11 through 2009.19 from any other heading.

2009.21-2009.29

A change to subheading 2009.21 through 2009.29 from any other subheading.

2009.31-2009.50

A change to subheading 2009.31 through 2009.50 from any other chapter.

2009.61-2009.79

A change to subheading 2009.61 through 2009.79 from any other subheading.

2009.81-2009.89

A change to subheading 2009.81 through 2009.89 from any other subheading; or
No change in tariff classification is required, provided that there is a regional value
content of not less than 20 percent under the build-down method.

2009.90

A change to subheading 2009.90 from any other subheading.

Chapter 21

Miscellaneous Edible Preparations

2101.11-2101.12

A change to subheading 2101.11 through 2101.12 from any other chapter, except from
heading 09.01.

2101.20

A change to subheading 2101.20 from any other chapter.

2101.30-2103.30

A change to subheading 2101.30 through 2103.30 from any other heading.

2103.90

A change to subheading 2103.90 from any other subheading.

2104.10-2104.20

A change to subheading 2104.10 through 2104.20 from any other heading.

2105.00

A change to subheading 2105.00 from any other chapter, except from chapter 4 or
heading 19.01.

2106.10

A change to subheading 2106.10 from any other heading.

2106.90

A change to subheading 2106.90 from any other heading, except from 17.01.

Chapter 22

Beverages, Spirits and Vinegar

2201.10-2201.90

A change to subheading 2201.10 through 2201.90 from any other chapter.

2202.10

A change to subheading 2202.10 from any other chapter, except from chapter 17.

2202.90

A change to subheading 2202.90 from any other chapter, except from chapter 4, subheading 1211.20 or ginseng products of subheading 1302.19.

2203.00-2206.00

A change to subheading 2203.00 through 2206.00 from any other heading.

2207.10-2207.20

A change to subheading 2207.10 through 2207.20 from any other chapter, except from heading 10.05 or 17.03.

2208.20-2208.30

A change to subheading 2208.20 through 2208.30 from any other chapter.

2208.40

A change to subheading 2208.40 from any other chapter, except from heading 17.03.

2208.50-2208.60

A change to subheading 2208.50 through 2208.60 from any other chapter.

2208.70

A change to subheading 2208.70 from any other chapter, except from heading 17.03.

2208.90

A change to subheading 2208.90 from any other subheading.

2209.00

A change to subheading 2209.00 from any other heading.

Chapter 23

Residues and Waste from the Food Industries; Prepared Animal Fodder

2301.10-2309.90

A change to subheading 2301.10 through 2309.90 from any other chapter.

Chapter 24
Tobacco and Manufactured Tobacco Substitutes

2401.10-2401.30

All the products of subheading 2401.10 through 2401.30 shall be Wholly Obtained.

2402.10-2403.99

A change to subheading 2402.10 through 2403.99 from any other heading.

Section V
Mineral Products (Chapter 25-27)

Chapter 25
Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement

2501.00

All the products of subheading 2501.00 shall be Wholly Obtained.

2502.00-2520.10

A change to subheading 2502.00 through 2520.10 from any other heading.

2520.20

A change to subheading 2520.20 from any other heading; or
No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

2521.00-2522.30

A change to subheading 2521.00 through 2522.30 from any other heading.

2523.10-2523.90

A change to subheading 2523.10 through 2523.90 from any other chapter.

2524.10-2530.90

A change to subheading 2524.10 through 2530.90 from any other heading.

Chapter 26
Ores, Slag and Ash

2601.11-2621.90

A change to subheading 2601.11 through 2621.90 from any other heading.

Chapter 27
Mineral Fuels, Mineral Oils and Products of their Distillation; Bituminous Substances; Mineral Waxes

2701.11-2708.20

A change to subheading 2701.11 through 2708.20 from any other heading.

2709.00-2710.12

A change to subheading 2709.00 through 2710.12 from any other subheading.

2710.19

A change to lubricating oils of subheading 2710.19 within or out of subheading 2710.19;
or

A change to any other good of subheading 2710.19 from any other subheading.

2710.20-2710.99

A change to subheading 2710.20 through 2710.99 from any other subheading.

2711.11-2711.14

A change to subheading 2711.11 through 2711.14 from any other heading.

2711.19

A change to subheading 2711.19 from any other subheading.

2711.21

A change to subheading 2711.21 from any other heading.

2711.29-2715.00

A change to subheading 2711.29 through 2715.00 from any other subheading.

2716.00

A change to subheading 2716.00 from any other heading.

Section VI

Products of the Chemical or Allied Industries (Chapter 28-38)

Note 1:

A good of any chapter or heading in Section VI that satisfies one or more of Rules 1 through 7 of this Section shall be treated as an originating good, except as otherwise specified in those rules.

Note 2:

Notwithstanding Note 1, a good is an originating good if it meets the applicable change in tariff classification or satisfies the applicable value content requirement specified in the rules of origin in this Section.

Rule 1: Chemical Reaction Origin

A good of Chapters 28 through 38, except goods of heading 38.23, that results from a chemical reaction in the territory of one or both of the Parties shall be treated as an originating good.

Note:

For purposes of this section, a “chemical reaction” is a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

The following are not considered to be chemical reactions for the purpose of

determining whether a good is an originating good:

- (a) dissolution in water or in another solvent;
- (b) the elimination of solvents including solvent water; or
- (c) the addition or elimination of water of crystallization.

Rule 2: Purification

A good of Chapters 28 through 38 that is subject to purification shall be treated as an originating good provided that the purification occurs in the territory of one or both of the Parties and results in the following:

- (a) the elimination of not less than 80 percent of the impurities; or
- (b) the reduction or elimination of impurities resulting in a good suitable:
 - (i) as a pharmaceutical, medicinal, cosmetic, veterinary, or food grade substance;
 - (ii) as a chemical product or reagent for analytical, diagnostic, or laboratory uses;
 - (iii) as an element or component for use in micro-elements;
 - (iv) for specialized optical uses;
 - (v) for non-toxic uses for health and safety;
 - (vi) for biotechnical use;
 - (vii) as a carrier used in a separation process; or
 - (viii) for nuclear grade uses.

Rule 3: Mixtures and Blends

A good of Chapters 30, 31, or 33 through 38, except for heading 38.08, shall be treated as an originating good if the deliberate and proportionally controlled mixing or blending (including dispersing) of materials to conform to predetermined specifications, resulting in the production of a good having different essential physical or chemical characteristics that are relevant to the purposes or uses of the good and are different from the input materials, occurs in the territory of one or both of the Parties.

Rule 4: Change in Particle Size

A good of Chapters 30, 31, or 33, shall be treated as an originating good if the deliberate and controlled modification in particle size of the good, including micronizing by dissolving a polymer and subsequent precipitation, other than by merely crushing or

pressing, resulting in a good having a defined particle size, defined particle size distribution, or defined surface area, which is relevant to the purposes of the resulting good and having different essential physical or chemical characteristics from the input materials, occurs in the territory of one or both of the Parties.

Rule 5: Standards Materials

A good of Chapters 28 through 38 shall be treated as an originating good if the production of standards materials occurs in the territory of one or both of the Parties.

For purposes of this rule, “standards materials” (including standard solutions) are preparations suitable for analytical, calibrating, or referencing uses, having precise degrees of purity or proportions that are certified by the manufacturer.

Rule 6: Isomer Separation

A good of Chapters 28 through 38 shall be treated as an originating good if the isolation or separation of isomers from mixtures of isomers occurs in the territory of one or both of the Parties.

Rule 7: Separation Prohibition

A good of Chapters 28 through 38 that undergoes a change from one classification to another in the territory of one or more of the Parties as a result of the separation of one or more materials from a man-made mixture shall not be treated as an originating good unless the isolated material underwent a chemical reaction in the territory of one or both of the Parties.

Chapter 28

Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-Earth Metals, of Radioactive Elements or of Isotopes

2801.10-2805.40

A change to subheading 2801.10 through 2805.40 from any other subheading.

2806.10

A change to subheading 2806.10 from any other heading.

2806.20-2809.20

A change to subheading 2806.20 through 2809.20 from any other subheading.

2810.00

A change to subheading 2810.00 from any other heading.

2811.11-2815.11

A change to subheading 2811.11 through 2815.11 from any other subheading.

2815.12

A change to subheading 2815.12 from any other heading.

2815.20-2853.00

A change to subheading 2815.20 through 2853.00 from any other subheading.

Chapter 29
Organic Chemicals

2901.10 - 2901.24

A change to subheading 2901.10 through 2901.24 from any other heading.

2901.29

A change to subheading 2901.29 from any other subheading.

2902.11

A change to subheading 2902.11 from any other heading.

2902.19

A change to subheading 2902.19 from any other subheading.

2902.20 - 2902.70

A change to subheading 2902.20 through 2902.70 from any other heading.

2902.90 - 2903.12

A change to subheading 2902.90 through 2903.12 from any other subheading.

2903.13

A change to subheading 2903.13 from any other heading.

2903.14

A change to subheading 2903.14 from any other subheading.

2903.15

A change to subheading 2903.15 from any other heading.

2903.19

A change to subheading 2903.19 from any other subheading.

2903.21

A change to subheading 2903.21 from any other heading.

2903.22-2904.90

A change to subheading 2903.22 through 2904.90 from any other subheading.

2905.11 -2905.16

A change to subheading 2905.11 through 2905.16 from any other heading.

2905.17

A change to subheading 2905.17 from any other subheading.

2905.19

A change to subheading 2905.19 from any other heading.

2905.22 - 2905.29

A change to subheading 2905.22 through 2905.29 from any other subheading.

2905.31-2905.32

A change to subheading 2905.31 through 2905.32 from any other heading.

2905.39-2906.29

A change to subheading 2905.39 through 2906.29 from any other subheading.

2907.11

A change to subheading 2907.11 from any other heading.

2907.12-2907.13

A change to subheading 2907.12 through 2907.13 from any other subheading.

2907.15

A change to subheading 2907.15 from any other heading.

2907.19-2907.21

A change to subheading 2907.19 through 2907.21 from any other subheading.

2907.22-2907.23

A change to subheading 2907.22 through 2907.23 from any other heading.

2907.29

A change to subheading 2907.29 from any other subheading.

2908.11-2908.91

A change to subheading 2908.11 through 2908.91 from any other heading.

2908.92

A change to subheading 2908.92 from any other subheading.

2908.99-2909.30

A change to subheading 2908.99 through 2909.30 from any other heading.

2909.41

A change to subheading 2909.41 from any other subheading.

2909.43-2909.44

A change to subheading 2909.43 through 2909.44 from any other heading.

2909.49-2910.10

A change to subheading 2909.49 through 2910.10 from any other subheading.

2910.20-2910.40

A change to subheading 2910.20 through 2910.40 from any other heading.

2910.90

A change to subheading 2910.90 from any other subheading.

2911.00-2912.11

A change to subheading 2911.00 through 2912.11 from any other heading.

2912.12-2912.50

A change to subheading 2912.12 through 2912.50 from any other subheading.

2912.60

A change to subheading 2912.60 from any other heading.

2913.00

A change to subheading 2913.00 from any other subheading.

2914.11

A change to subheading 2914.11 from any other heading.

2914.12-2914.19

A change to subheading 2914.12 through 2914.19 from any other subheading.

2914.22

A change to subheading 2914.22 from any other heading.

2914.23-2915.13

A change to subheading 2914.23 through 2915.13 from any other subheading.

2915.21

A change to subheading 2915.21 from any other heading.

2915.24-2915.29

A change to subheading 2915.24 through 2915.29 from any other subheading.

2915.31-2915.32

A change to subheading 2915.31 through 2915.32 from any other heading.

2915.33-2915.36

A change to subheading 2915.33 through 2915.36 from any other subheading.

2915.39

A change to subheading 2915.39 from any other heading.

2915.40-2916.11

A change to subheading 2915.40 through 2916.11 from any other subheading.

2916.12-2916.13

A change to subheading 2916.12 through 2916.13 from any other heading.

2916.14-2917.13

A change to subheading 2916.14 through 2917.13 from any other subheading.

2917.14

A change to subheading 2917.14 from any other heading.

2917.19-2917.34

A change to subheading 2917.19 through 2917.34 from any other subheading.

2917.35-2917.39

A change to subheading 2917.35 through 2917.39 from any other heading.

2918.11-2928.00

A change to subheading 2918.11 through 2928.00 from any other subheading.

2929.10

A change to subheading 2929.10 from any other heading.

2929.90-2935.00

A change to subheading 2929.90 through 2935.00 from any other subheading.

2936.21-2942.00

A change to subheading 2936.21 through 2942.00 from any other heading.

Chapter 30

Pharmaceutical Products

3001.20-3003.40

A change to subheading 3001.20 through 3003.40 from any other heading.

3003.90

A change to subheading 3003.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

3004.10-3004.90

A change to subheading 3004.10 through 3004.90 from any other heading, except from heading 30.03.

3005.10

A change to subheading 3005.10 from any other heading.

3005.90

A change to subheading 3005.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

3006.10-3006.92

A change to subheading 3006.10 through 3006.92 from any other heading.

Chapter 31

Fertilizers

3101.00

A change to subheading 3101.00 from any other heading.

3102.10

A change to subheading 3102.10 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

3102.21-3105.10

A change to subheading 3102.21 through 3105.10 from any other heading.

3105.20

A change to subheading 3105.20 from any other subheading.

3105.30-3105.40

A change to subheading 3105.30 through 3105.40 from any other heading.

3105.51-3105.90

A change to subheading 3105.51 through 3105.90 from any other subheading.

Chapter 32

Tanning or Dyeing Extracts; Tannins and Their Derivatives; Dyes, Pigments and Other Coloring Matter; Paints and Varnishes; Putty and Other Mastics; Inks

3201.10-3203.00

A change to subheading 3201.10 through 3203.00 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 30 percent under the build-down method.

3204.11-3204.90

A change to subheading 3204.11 through 3204.90 from any other subheading.

3205.00-3206.50

A change to subheading 3205.00 through 3206.50 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 30 percent under the build-down method.

3207.10

A change to subheading 3207.10 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 30 percent under the build-down method.

3207.20

A change to subheading 3207.20 from any other heading.

3207.30

A change to subheading 3207.30 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 30 percent under the build-down method.

3207.40

A change to subheading 3207.40 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 30 percent under the build-down method.

3208.10-3208.90

A change to subheading 3208.10 through 3208.90 from any other subheading.

3209.10-3209.90

A change to subheading 3209.10 through 3209.90 from any other heading.

3210.00

A change to subheading 3210.00 from any other heading, except from heading 32.09.

3211.00

A change to subheading 3211.00 from any other heading.

3212.10-3215.90

A change to subheading 3212.10 through 3215.90 from any other subheading.

Chapter 33

Essential Oils and Resinoids; Perfumery, Cosmetic or Toilet Preparations

3301.12-3301.30

A change to subheading 3301.12 through 3301.30 from any other subheading.

3301.90

A change to subheading 3301.90 from any other heading.

3302.10

A change to subheading 3302.10 from any other subheading.

3302.90

A change to subheading 3302.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

3303.00-3305.90

A change to subheading 3303.00 through 3305.90 from any other heading.

3306.10-3306.90

A change to subheading 3306.10 through 3306.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

3307.10-3307.30

A change to subheading 3307.10 through 3307.30 from any other heading.

3307.41-3307.90

A change to subheading 3307.41 through 3307.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

Chapter 34

Soap, Organic Surface-active Agents, Washing Preparations, Lubricating Preparations, Artificial Waxes, Prepared Waxes, Polishing or Scouring Preparations, Candles and Similar Articles, Modeling Pastes, Dental Waxes and Dental Preparation with a Basis of Plaster

3401.11-3401.20

A change to subheading 3401.11 through 3401.20 from any other heading.

3401.30

A change to subheading 3401.30 from any other heading, except from heading 34.02.

3402.11-3402.19

A change to subheading 3402.11 through 3402.19 from any other subheading.

3402.20

A change to subheading 3402.20 from any other subheading, except from subheading 3402.90 or alkylarylsulfonic acid soluble salts of subheading 3402.11.

3402.90

A change to subheading 3402.90 from any other subheading.

3403.11-3404.90

A change to subheading 3403.11 through 3404.90 from any other heading.

3405.10-3405.90

A change to subheading 3405.10 through 3405.90 from any other subheading.

3406.00

A change to subheading 3406.00 from any other heading.

3407.00

A change to subheading 3407.00 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

Chapter 35

Albuminoidal Substances; Modified Starches; Glues; Enzymes

3501.10-3501.90

A change to subheading 3501.10 through 3501.90 from any other subheading.

3502.11-3502.19

A change to subheading 3502.11 through 3502.19 from any other heading.

3502.20-3502.90

A change to subheading 3502.20 through 3502.90 from any other subheading.

3503.00

A change to subheading 3503.00 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

3504.00

A change to subheading 3504.00 from any other heading.

3505.10-3506.99

A change to subheading 3505.10 through 3506.99 from any other subheading.

3507.10-3507.90

A change to subheading 3507.10 through 3507.90 from any other heading.

Chapter 36

Explosives; Pyrotechnic Products; Matches; Pyrophoric Alloys; Certain Combustible Preparations

3601.00-3605.00

A change to subheading 3601.00 through 3605.00 from any other heading.

3606.10-3606.90

A change to subheading 3606.10 through 3606.90 from any other subheading.

Chapter 37

Photographic or Cinematographic Goods

3701.10

A change to subheading 3701.10 from any other heading.

3701.20-3701.99

A change to subheading 3701.20 through 3701.99 from any other subheading.

3702.10

A change to subheading 3702.10 from any other heading.

3702.31-3703.90

A change to subheading 3702.31 through 3703.90 from any other subheading.

3704.00

A change to subheading 3704.00 from any other heading.

3705.10-3707.90

A change to subheading 3705.10 through 3707.90 from any other subheading.

Chapter 38

Miscellaneous Chemical Products

3801.10-3802.90

A change to subheading 3801.10 through 3802.90 from any other subheading.

3803.00-3804.00

A change to subheading 3803.00 through 3804.00 from any other heading.

3805.10-3806.90

A change to subheading 3805.10 through 3806.90 from any other subheading.

3807.00

A change to subheading 3807.00 from any other heading.

3808.50-3812.30

A change to subheading 3808.50 through 3812.30 from any other subheading.

3813.00-3814.00

A change to subheading 3813.00 through 3814.00 from any other heading.

3815.11-3815.90

A change to subheading 3815.11 through 3815.90 from any other subheading.

3816.00-3823.11

A change to subheading 3816.00 through 3823.11 from any other heading.

3823.12-3824.83

A change to subheading 3823.12 through 3824.83 from any other subheading.

3824.90

A change to subheading 3824.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

3825.10-3825.90

A change to subheading 3825.10 through 3825.90 from any other chapter, except from chapter 28, 37, 40 or 90.

3826.00

A change to subheading 3826.00 from any other subheading.

Section VII

Plastics and Articles Thereof; Rubber and Articles Thereof (Chapter 39-40)

Chapter 39

Plastics and Articles Thereof

3901.10-3904.10

A change to subheading 3901.10 through 3904.10 from any other heading.

3904.21-3904.22

A change to subheading 3904.21 through 3904.22 from any other subheading, including changes from polymers of vinyl chloride (PVC) to obtain compounded PVC products.

3904.30-3919.90

A change to subheading 3904.30 through 3919.90 from any other heading.

3920.10-3921.90

A change to subheading 3920.10 through 3921.90 from any other subheading, or the making of sheets, plates and strips, stratified or laminated with plastics, of this heading confers origin.

3922.10-3926.90

A change to subheading 3922.10 through 3926.90 from any other heading.

Chapter 40

Rubber and Articles Thereof

4001.10-4001.30

A change to subheading 4001.10 through 4001.30 from any other chapter.

4002.11-4005.20

A change to subheading 4002.11 through 4005.20 from any other heading.

4005.91-4005.99

A change to subheading 4005.91 through 4005.99 from any other heading, except from heading 40.01.

4006.10-4010.39

A change to subheading 4006.10 through 4010.39 from any other heading.

4011.10-4011.20

A change to subheading 4011.10 through 4011.20 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

4011.30

A change to subheading 4011.30 from any other heading, except from heading 40.01.

4011.40

A change to subheading 4011.40 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

4011.50-4011.99

A change to subheading 4011.50 through 4011.99 from any other heading, except from heading 40.01.

4012.11-4012.90

A change to subheading 4012.11 through 4012.90 from any other heading, except from heading 40.01 or 40.11.

4013.10-4013.90

A change to subheading 4013.10 through 4013.90 from any other heading.

4014.10-4015.90

A change to subheading 4014.10 through 4015.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

4016.10-4017.00

A change to subheading 4016.10 through 4017.00 from any other heading.

Section VIII

Raw Hides and Skins, Leather, Furskins and Articles Thereof; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silk-worm Gut) (Chapter 41-43)

Chapter 41

Raw Hides and Skins (Other Than Furskins) and Leather

4101.20-4103.90

A change to subheading 4101.20 through 4103.90 from any other chapter.

4104.11-4106.92

A change to subheading 4104.11 through 4106.92 from any other subheading.

4107.11-4115.20

A change to subheading 4107.11 through 4115.20 from any other heading.

Chapter 42

Articles of Leather; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silk-worm Gut)

4201.00-4206.00

A change to subheading 4201.00 through 4206.00 from any other heading.

Chapter 43

Furskins and Artificial Fur; Manufactures Thereof

4301.10-4301.90

A change to subheading 4301.10 through 4301.90 from any other chapter.

4302.11-4304.00

A change to subheading 4302.11 through 4304.00 from any other heading.

Section IX

Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork (Chapter 44-46)

Chapter 44

Wood and Articles of Wood; Wood Charcoal

4401.10-4403.99

A change to subheading 4401.10 through 4403.99 from any other chapter.

4404.10-4408.90

A change to subheading 4404.10 through 4408.90 from any other heading.

4409.10-4409.29

A change to subheading 4409.10 through 4409.29 from any other chapter.

4410.11-4411.94

A change to subheading 4410.11 through 4411.94 from any other heading.

4412.10-4413.00

A change to subheading 4412.10 through 4413.00 from any other chapter.

4414.00-4417.00

A change to subheading 4414.00 through 4417.00 from any other heading.

4418.10-4418.20

A change to subheading 4418.10 through 4418.20 from any other chapter.

4418.40-4418.90

A change to subheading 4418.40 through 4418.90 from any other heading.

4419.00-4420.90

A change to subheading 4419.00 through 4420.90 from any other chapter.

4421.10-4421.90

A change to subheading 4421.10 through 4421.90 from any other heading.

Chapter 45

Cork and Articles of Cork

4501.10-4501.90

A change to subheading 4501.10 through 4501.90 from any other chapter.

4502.00-4504.90

A change to subheading 4502.00 through 4504.90 from any other heading.

Chapter 46

Manufactures of Straw, of Esparto or of other Plaiting Materials; Basketware and Wickerwork

4601.21-4601.99

A change to subheading 4601.21 through 4601.99 from any other chapter.

4602.11-4602.90

A change to subheading 4602.11 through 4602.90 from any other heading.

Section X

Pulp of Wood or of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard; Paper and Paperboard and Articles Thereof (Chapter 47-49)

Chapter 47

Pulp of Wood or of Other Fibrous Cellulosic Materials; Recovered (Waste and Scrap) Paper or Paperboard

4701.00-4706.93

A change to subheading 4701.00 through 4706.93 from any other heading.

4707.10-4707.90

A change to subheading 4707.10 through 4707.90 from any other subheading.

Chapter 48

Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard

4801.00

A change to subheading 4801.00 from any other heading.

4802.10-4802.69

A change to subheading 4802.10 through 4802.69 from any other chapter, allowing changes within this heading to paper and paperboard in strips or coils (rolls) of width less than or equal to 150mm or in square or rectangular sheets with one side not exceeding 360mm and the other side not exceeding 150mm.

4803.00-4809.90

A change to subheading 4803.00 through 4809.90 from any other heading.

4810.13-4811.90

A change to subheading 4810.13 through 4811.90 from any other heading, allowing:

- (a) the internal change to paper and paperboard in strips or coils (rolls) of a width not exceeding 150 mm or in square or rectangular sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm;
- (b) the rolling process or even layered with other materials confers origin; or
- (c) the internal change in heading 48.11 for floor coverings on a base of paper or cardboard, whether or not cut.

4812.00-4817.30

A change to subheading 4812.00 through 4817.30 from any other heading.

4818.10-4818.20

A change to subheading 4818.10 through 4818.20 from any other heading, except from heading 48.03.

4818.30-4822.90

A change to subheading 4818.30 through 4822.90 from any other heading.

4823.20-4823.90

A change to subheading 4823.20 through 4823.90 from any other heading, allowing the internal change within the same heading for floor coverings with a paper or paperboard base, whether or not cut.

Chapter 49

Printed Books, Newspapers, Pictures and Other Products of the Printing Industry; Manuscripts, Typescripts and Plans

4901.10-4911.91

A change to subheading 4901.10 through 4911.91 from any other chapter.

4911.99

A change to subheading 4911.99 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

Section XI

Textiles and Textile Articles (Chapter 50-63)

Chapter 50

Silk

5001.00-5003.00

A change to subheading 5001.00 through 5003.00 from any other chapter.

5004.00-5005.00

A change to subheading 5004.00 through 5005.00 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, or 55.03 through 55.10.

5006.00

A change to subheading 5006.00 from any other heading, except from heading 50.04 through 50.05.

5007.10-5007.90

A change to subheading 5007.10 through 5007.90 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, or 55.03 through 55.10.

Chapter 51

Wool, Fine or Coarse Animal Hair; Horsehair Yarn and Woven Fabric

5101.11-5105.40

A change to subheading 5101.11 through 5105.40 from any other chapter.

5106.10-5108.20

A change to subheading 5106.10 through 5108.20 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, or 55.03 through 55.10.

5109.10-5110.00

A change to subheading 5109.10 through 5110.00 from any other heading, except from heading 51.06 through 51.08, 52.05 through 52.06, 54.02 through 54.06, or 55.03 through 55.10.

5111.11-5113.00

A change to subheading 5111.11 through 5113.00 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, or 55.03 through 55.10.

Chapter 52

Cotton

5201.00-5203.00

A change to subheading 5201.00 through 5203.00 from any other chapter.

5204.11-5207.10

A change to subheading 5204.11 through 5207.10 from any other heading, except from heading 54.02 through 54.06, or 55.03 through 55.10.

5207.90-5212.25

A change to subheading 5207.90 through 5212.25 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, or 55.03 through 55.10.

Chapter 53

Other Vegetable Textile Fibers; Paper Yarn and Woven Fabrics of Paper Yarn

5301.10-5305.00

A change to subheading 5301.10 through 5305.00 from any other chapter.

5306.10-5308.90

A change to subheading 5306.10 through 5308.90 from any other heading.

5309.11-5309.29

A change to subheading 5309.11 through 5309.29 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, or 55.03 through 55.10.

5310.10-5310.90

A change to subheading 5310.10 through 5310.90 from any other heading, except from heading 52.05 through 52.06, 53.07, 54.02 through 54.06, or 55.03 through 55.10.

5311.00

A change to subheading 5311.00 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, or 55.03 through 55.10.

Chapter 54

Man-Made Filaments; Strip and the Like of Man-Made Textile Materials

5401.10-5401.20

A change to subheading 5401.10 through 5401.20 from any other chapter.

5402.11-5407.94

A change to subheading 5402.11 through 5407.94 from any other chapter, except from heading 52.05 through 52.06, or 55.03 through 55.10.

5408.10-5408.34

(Costa Rica, Honduras, Nicaragua, Panama)

A change to subheading 5408.10 through 5408.34 from any other heading, except from heading 52.05 through 52.06, 54.01, 54.02, 54.04, 54.06, or 55.03 through 55.10.

(El Salvador)

A change to subheading 5408.10 through 5408.34 from any other chapter, except from heading 52.05 through 52.06, or 55.03 through 55.10.

Chapter 55

Man-Made Staple Fibers

5501.10-5502.00

A change to subheading 5501.10 through 5502.00 from any other chapter.

5503.11-5504.90

A change to subheading 5503.11 through 5504.90 from any other heading.

5505.10-5505.20

A change to subheading 5505.10 through 5505.20 from any other heading, except from heading 55.03 through 55.04.

5506.10-5507.00

A change to subheading 5506.10 through 5507.00 from any other heading, except from heading 55.03 through 55.05.

5508.10-5509.99

A change to subheading 5508.10 through 5509.99 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, or 55.03 through 55.07.

5510.11-5510.90

(Costa Rica, Honduras, Nicaragua, Panama)

A change to subheading 5510.11 through 5510.90 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, or 55.05 through 55.07.

(El Salvador)

A change to subheading 5510.11 through 5510.90 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, or 55.03 through 55.07.

5511.10-5515.99

A change to subheading 5511.10 through 5515.99 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, or 55.03 through 55.11.

5516.11-5516.94

(Costa Rica, Honduras, Nicaragua, Panama)

A change to subheading 5516.11 through 5516.94 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, or 55.09 through 55.11.

(El Salvador)

A change to subheading 5516.11 through 5516.94 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, or 55.03 through 55.11.

Chapter 56

Wadding, Felt and Nonwovens; Special Yarns; Twine, Cordage, Ropes and Cables and Articles Thereof

5601.21-5609.00

A change to subheading 5601.21 through 5609.00 from any other heading, except from heading 52.04 through 52.07, 54.01 through 54.06, or 55.03 through 55.11.

Chapter 57

Carpets and Other Textile Floor Coverings

5701.10-5705.00

A change to subheading 5701.10 through 5705.00 from any other heading, except from heading 52.04 through 52.07, 54.01 through 54.06, or 55.03 through 55.11.

Chapter 58

Special Woven Fabrics; Tufted Textile Fabrics; Lace; Tapestries; Trimmings; Embroidery

5801.10-5811.00

A change to subheading 5801.10 through 5811.00 from any other heading, except from heading 52.04 through 52.07, 54.01 through 54.06, or 55.03 through 55.11.

Chapter 59

Impregnated, Coated, Covered or Laminated Textile Fabrics; Textile Articles of a Kind Suitable for Industrial Use

5901.10-5911.90

A change to subheading 5901.10 through 5911.90 from any other heading, except from heading 52.04 through 52.07, 54.01 through 54.06, or 55.03 through 55.11.

Chapter 60

Knitted or Crocheted Fabrics

6001.10

(Costa Rica, Honduras, Nicaragua, Panama)

A change to subheading 6001.10 from any other chapter, except from heading 52.05 through 52.06, 54.02, 54.04, 54.06, or 55.08 through 55.11.

(El Salvador)

A change to subheading 6001.10 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, or 55.03 through 55.11.

6001.21-6001.29

(Costa Rica, Honduras, Nicaragua, Panama)

A change to subheading 6001.21 through 6001.29 from any other chapter, except from heading 52.05 through 52.06, 54.02, 54.04, 54.06, or 55.08 through 55.11.

(El Salvador)

A change to subheading 6001.21 through 6001.29 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, 55.03 through 55.11, 58.02, or subheading 5804.21 through 5804.29.

6001.91-6001.99

(Costa Rica, Honduras, Nicaragua, Panama)

A change to subheading 6001.91 through 6001.99 from any other chapter, except from heading 52.05 through 52.06, 54.02, 54.04, 54.06, or 55.08 through 55.11.

(El Salvador)

A change to subheading 6001.91 through 6001.99 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, 55.03 through 55.11, or subheading 5804.21 through 5804.29.

6002.40-6006.90

(Costa Rica, Honduras, Nicaragua, Panama)

A change to subheading 6002.40 through 6006.90 from any other chapter, except from heading 52.05 through 52.06, 54.02, 54.04, 54.06, or 55.08 through 55.11.

(El Salvador)

A change to subheading 6002.40 through 6006.90 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, or 55.03 through 55.11.

Chapter 61

Articles of Apparel and Clothing Accessories, Knitted or Crocheted

6101.20-6117.90

(Costa Rica, Honduras, Nicaragua, Panama)

A change to subheading 6101.20 through 6117.90 from any other chapter.

(El Salvador)

A change to subheading 6101.20 through 6117.90 from any other chapter, except from heading 52.04 through 52.12, 54.01 through 54.08, 55.03 through 55.16, 58.02, 58.04, or 60.01 through 60.06.

Chapter 62

Articles of Apparel and Clothing Accessories, Not Knitted or Crocheted

6201.11-6217.90

(Costa Rica, Honduras, Nicaragua, Panama)

A change to subheading 6201.11 through 6217.90 from any other chapter.

(El Salvador)

A change to subheading 6201.11 through 6217.90 from any other chapter, except from heading 52.04 through 52.12, 54.01 through 54.08, 55.03 through 55.16, 58.02, 58.04, or 60.01 through 60.06.

Chapter 63

Other Made Up Textile Articles; Sets; Worn Clothing and Worn Textile Articles; Rags

6301.10-6308.00

(Costa Rica, Honduras, Nicaragua, Panama)

A change to subheading 6301.10 through 6308.00 from any other chapter.

(El Salvador)

A change to subheading 6301.10 through 6308.00 from any other chapter, except from heading 52.04 through 52.12, 54.01 through 54.08, 55.03 through 55.16, 58.02, 58.04, or 60.01 through 60.06.

6309.00

(Costa Rica, Honduras, Nicaragua, Panama)

A change to subheading 6309.00 from any other chapter.

(El Salvador)

A change to subheading 6309.00 from any other chapter, except from chapter 61 or 62.

6310.10-6310.90

A change to subheading 6310.10 through 6310.90 from any other heading.

Section XII

Footwear, Headgear, Umbrellas, Sun-Umbrellas, Walking-Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof; Prepared Feathers and Articles Made Therewith; Artificial Flowers; Articles of Human Hair (Chapter 64-67)

Chapter 64

Footwear, Gaiters and the Like; Parts of Such Articles

6401.10-6401.99

A change to subheading 6401.10 through 6401.99 from any other heading.

6402.12-6405.90

A change to subheading 6402.12 through 6405.90 from any other heading, except from subheading 6406.10; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

6406.10

A change to subheading 6406.10 from any other chapter; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

6406.20-6406.90

A change to subheading 6406.20 through 6406.90 from any other chapter; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

Chapter 65

Headgear and Parts Thereof

6501.00-6502.00

A change to subheading 6501.00 through 6502.00 from any other chapter.

6504.00-6506.99

A change to subheading 6504.00 through 6506.99 from any other heading.

6507.00

A change to subheading 6507.00 from any other chapter.

Chapter 66

Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof

6601.10-6602.00

A change to subheading 6601.10 through 6602.00 from any other heading.

6603.20-6603.90

A change to subheading 6603.20 through 6603.90 from any other chapter.

Chapter 67

Prepared Feathers and Down and Articles Made of Feathers or of Down; Artificial Flowers; Articles of Human Hair

6701.00-6704.90

A change to subheading 6701.00 through 6704.90 from any other heading.

Section XIII

Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials; Ceramic Products; Glass and Glassware (Chapter 68-70)

Chapter 68

Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials

6801.00-6812.93

A change to subheading 6801.00 through 6812.93 from any other heading.

6812.99-6813.89

A change to subheading 6812.99 through 6813.89 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

6814.10-6815.99

A change to subheading 6814.10 through 6815.99 from any other heading.

Chapter 69

Ceramic Products

6901.00-6914.90

A change to subheading 6901.00 through 6914.90 from any other chapter.

Chapter 70

Glass and Glassware

7001.00-7002.39

A change to subheading 7001.00 through 7002.39 from any other heading.

7003.12-7003.20

A change to subheading 7003.12 through 7003.20 from any other heading, except from heading 70.03 through 70.09.

7003.30

A change to subheading 7003.30 from any other heading.

7004.20-7005.30

A change to subheading 7004.20 through 7005.30 from any other heading, except from heading 70.03 through 70.09.

7006.00

A change to subheading 7006.00 from any other heading.

7007.11-7009.92

A change to subheading 7007.11 through 7009.92 from any other heading, except from heading 70.03 through 70.09.

7010.10-7020.00

A change to subheading 7010.10 through 7020.00 from any other heading.

Section XIV

Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal, and Articles Thereof; Imitation Jewellery; Coin (Chapter 71)

Chapter 71

Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal, and Articles Thereof; Imitation Jewellery; Coin

7101.10-7105.90

A change to subheading 7101.10 through 7105.90 from any other subheading.

7106.10-7108.12

A change to subheading 7106.10 through 7108.12 from any other heading.

7108.13

A change to subheading 7108.13 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

7108.20-7118.90

A change to subheading 7108.20 through 7118.90 from any other heading.

Section XV

Base Metals and Articles of Base Metal (Chapter 72-83)

Chapter 72

Iron and Steel

7201.10-7211.90

A change to subheading 7201.10 through 7211.90 from any other heading.

7212.10-7212.60

A change to subheading 7212.10 through 7212.60 from any other heading, except from heading 72.10.

7213.10-7213.99

A change to subheading 7213.10 through 7213.99 from any other heading, except from heading 72.14 or 72.15.

7214.10-7214.99

A change to subheading 7214.10 through 7214.99 from any other heading, except from heading 72.13 or 72.15.

7215.10-7215.90

A change to subheading 7215.10 through 7215.90 from any other heading, except from

heading 72.13 or 72.14.

7216.10-7218.10

A change to subheading 7216.10 through 7218.10 from any other heading.

7218.91-7218.99

A change to subheading 7218.91 through 7218.99 from any other subheading.

7219.11-7219.24

A change to subheading 7219.11 through 7219.24 from any other heading.

7219.31-7220.90

A change to subheading 7219.31 through 7220.90 from any other subheading.

7221.00-7229.90

A change to subheading 7221.00 through 7229.90 from any other heading.

Chapter 73

Articles of Iron or Steel

7301.10-7306.90

A change to subheading 7301.10 through 7306.90 from any other chapter.

7307.11-7317.00

A change to subheading 7307.11 through 7317.00 from any other heading.

7318.11-7319.90

A change to subheading 7318.11 through 7319.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

7320.10-7320.20

A change to subheading 7320.10 through 7320.20 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

7320.90

A change to subheading 7320.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

7321.11-7321.90

A change to subheading 7321.11 through 7321.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

7322.11-7322.90

A change to subheading 7322.11 through 7322.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method; or
- (b) 40 percent under the build-down method.

7323.10-7326.20

A change to subheading 7323.10 through 7326.20 from any other heading.

7326.90

A change to subheading 7326.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

Chapter 74 Copper and Articles Thereof

7401.00-7407.29

A change to subheading 7401.00 through 7407.29 from any other heading.

7408.11-7408.29

A change to subheading 7408.11 through 7408.29 from any other heading, except from heading 74.07.

7409.11-7409.90

A change to subheading 7409.11 through 7409.90 from any other heading.

7410.11-7410.22

A change to subheading 7410.11 through 7410.22 from any other heading, except from heading 74.09.

7411.10-7411.29

A change to subheading 7411.10 through 7411.29 from any other heading.

7412.10-7412.20

A change to subheading 7412.10 through 7412.20 from any other heading, except from heading 74.11.

7413.00-7415.39

A change to subheading 7413.00 through 7415.39 from any other heading.

7418.10

A change to subheading 7418.10 from any other heading; or

No change in tariff classification is required, provided that there is a regional value

content of not less than 50 percent under the build-down method.

7418.20

A change to subheading 7418.20 from any other heading.

7419.10

A change to subheading 7419.10 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

7419.91

A change to subheading 7419.91 from any other heading.

7419.99

A change to subheading 7419.99 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

Chapter 75

Nickel and Articles Thereof

7501.10-7508.90

A change to subheading 7501.10 through 7508.90 from any other heading.

Chapter 76

Aluminum and Articles Thereof

7601.10

A change to subheading 7601.10 from any other chapter.

7601.20-7604.29

A change to subheading 7601.20 through 7604.29 from any other heading.

7605.11-7605.29

A change to subheading 7605.11 through 7605.29 from any other heading, except from heading 76.04.

7606.11-7607.11

A change to subheading 7606.11 through 7607.11 from any other heading.

7607.19-7607.20

A change to subheading 7607.19 through 7607.20 from any other subheading.

7608.10-7608.20

A change to subheading 7608.10 through 7608.20 from any other heading.

7609.00

A change to subheading 7609.00 from any other heading, except from heading 76.08.

7610.10-7616.99

A change to subheading 7610.10 through 7616.99 from any other heading.

Chapter 78

Lead and Articles Thereof

7801.10-7806.00

A change to subheading 7801.10 through 7806.00 from any other heading.

Chapter 79

Zinc and Articles Thereof

7901.11-7907.00

A change to subheading 7901.11 through 7907.00 from any other heading.

Chapter 80

Tin and Articles Thereof

8001.10-8001.20

A change to subheading 8001.10 through 8001.20 from any other chapter.

8002.00-8007.00

A change to subheading 8002.00 through 8007.00 from any other heading.

Chapter 81

Other Base Metals; Cermets; Articles Thereof

8101.10-8112.99

A change to subheading 8101.10 through 8112.99 from any other subheading.

8113.00

A change to subheading 8113.00 from any other heading.

Chapter 82

Tools, Implements, Cutlery, Spoons and Forks, of Base Metal; Parts Thereof of Base Metal

8201.10-8202.10

A change to subheading 8201.10 through 8202.10 from any other chapter.

8202.20

A change to subheading 8202.20 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8202.31

A change to subheading 8202.31 from any other chapter.

8202.39

A change to subheading 8202.39 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8202.40-8202.99

A change to subheading 8202.40 through 8202.99 from any other chapter.

8203.10-8204.20

A change to subheading 8203.10 through 8204.20 from any other heading.

8205.10

A change to subheading 8205.10 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8205.20-8205.51

A change to subheading 8205.20 through 8205.51 from any other heading.

8205.59

A change to subheading 8205.59 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8205.60-8205.70

A change to subheading 8205.60 through 8205.70 from any other heading.

8205.90-8206.00

A change to subheading 8205.90 through 8206.00 from any other subheading, provided that each tool component is originating.

8207.13-8207.20

A change to subheading 8207.13 through 8207.20 from any other heading.

8207.30

A change to subheading 8207.30 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8207.40-8208.90

A change to subheading 8207.40 through 8208.90 from any other heading.

8209.00

A change to subheading 8209.00 from any other chapter.

8210.00-8212.90

A change to subheading 8210.00 through 8212.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8213.00-8214.10

A change to subheading 8213.00 through 8214.10 from any other heading.

8214.20

A change to subheading 8214.20 from any other chapter.

8214.90

A change to subheading 8214.90 from any other heading.

8215.10-8215.20

A change to subheading 8215.10 through 8215.20 from any other chapter.

8215.91-8215.99

A change to subheading 8215.91 through 8215.99 from any other heading.

Chapter 83

Miscellaneous Articles of Base Metal

8301.10

A change to subheading 8301.10 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8301.20

A change to subheading 8301.20 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8301.30-8302.20

A change to subheading 8301.30 through 8302.20 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8302.30

A change to subheading 8302.30 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8302.41-8302.60

A change to subheading 8302.41 through 8302.60 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8303.00-8305.10

A change to subheading 8303.00 through 8305.10 from any other heading.

8305.20-8305.90

A change to subheading 8305.20 through 8305.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8306.10-8309.10

A change to subheading 8306.10 through 8309.10 from any other heading.

8309.90-8310.00

A change to subheading 8309.90 through 8310.00 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8311.10-8311.90

A change to subheading 8311.10 through 8311.90 from any other heading.

Section XVI

Machinery and Mechanical Appliances; Electrical Equipment; Parts Thereof; Sound Recorders and Reproducers, and Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles (Chapter 84-85)

Chapter 84

Nuclear Reactors, Boilers, Machinery and Mechanical Appliances; Parts Thereof

8401.10

A change to subheading 8401.10 from any other subheading.

8401.20

A change to subheading 8401.20 from any other heading.

8401.30

A change to subheading 8401.30 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8401.40

A change to subheading 8401.40 from any other heading.

8402.11-8402.20

A change to subheading 8402.11 through 8402.20 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8402.90

A change to subheading 8402.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8403.10-8405.90

A change to subheading 8403.10 through 8405.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8406.10

A change to subheading 8406.10 from any other heading.

8406.81-8406.90

A change to subheading 8406.81 through 8406.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8407.10

A change to subheading 8407.10 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8407.21

A change to subheading 8407.21 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8407.29-8407.34

A change to subheading 8407.29 through 8407.34 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8407.90-8408.10

A change to subheading 8407.90 through 8408.10 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8408.20-8409.91

A change to subheading 8408.20 through 8409.91 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8409.99

A change to subheading 8409.99 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8410.11-8412.80

A change to subheading 8410.11 through 8412.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8412.90

A change to subheading 8412.90 from any other heading.

8413.11-8413.20

A change to subheading 8413.11 through 8413.20 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8413.30

A change to subheading 8413.30 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method; or
- (b) 40 percent under the build-down method.

8413.40-8413.82

A change to subheading 8413.40 through 8413.82 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8413.91-8413.92

A change to subheading 8413.91 through 8413.92 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method; or
- (b) 40 percent under the build-down method.

8414.10-8414.40

A change to subheading 8414.10 through 8414.40 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8414.51

A change to subheading 8414.51 from any other subheading.

8414.59

A change to subheading 8414.59 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8414.60

A change to subheading 8414.60 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8414.80

A change to subheading 8414.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8414.90

A change to subheading 8414.90 from any other heading.

8415.10-8415.83

A change to subheading 8415.10 through 8415.83 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8415.90

A change to subheading 8415.90 from any other heading.

8416.10-8416.30

A change to subheading 8416.10 through 8416.30 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8416.90

A change to subheading 8416.90 from any other heading.

8417.10-8417.80

A change to subheading 8417.10 through 8417.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8417.90

A change to subheading 8417.90 from any other heading.

8418.10-8418.29

A change to subheading 8418.10 through 8418.29 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8418.30-8418.50

A change to subheading 8418.30 through 8418.50 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8418.61

A change to subheading 8418.61 from any other subheading.

8418.69

A change to subheading 8418.69 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8418.91

A change to subheading 8418.91 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8418.99

A change to subheading 8418.99 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8419.11-8419.19

A change to subheading 8419.11 through 8419.19 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8419.20

A change to subheading 8419.20 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8419.31-8419.32

A change to subheading 8419.31 through 8419.32 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8419.39

A change to subheading 8419.39 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8419.40-8419.89

A change to subheading 8419.40 through 8419.89 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8419.90

A change to subheading 8419.90 from any other heading.

8420.10-8421.12

A change to subheading 8420.10 through 8421.12 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8421.19

A change to subheading 8421.19 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8421.21-8421.22

A change to subheading 8421.21 through 8421.22 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8421.23

A change to subheading 8421.23 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method; or
- (b) 40 percent under the build-down method.

8421.29

A change to subheading 8421.29 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value

content of not less than 50 percent under the build-down method.

8421.31

A change to subheading 8421.31 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method; or

(b) 40 percent under the build-down method.

8421.39

A change to subheading 8421.39 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8421.91-8421.99

A change to subheading 8421.91 through 8421.99 from any other heading.

8422.11

A change to subheading 8422.11 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8422.19-8422.40

A change to subheading 8422.19 through 8422.40 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8422.90

A change to subheading 8422.90 from any other heading.

8423.10-8423.30

A change to subheading 8423.10 through 8423.30 from any other subheading.

8423.81-8423.82

A change to subheading 8423.81 through 8423.82 from any other heading.

8423.89

A change to subheading 8423.89 from any other subheading.

8423.90

A change to subheading 8423.90 from any other heading.

8424.10-8424.30

A change to subheading 8424.10 through 8424.30 from any other subheading.

8424.81

A change to subheading 8424.81 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8424.89

A change to subheading 8424.89 from any other subheading.

8424.90

A change to subheading 8424.90 from any other heading.

8425.11-8425.41

A change to subheading 8425.11 through 8425.41 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8425.42-8425.49

A change to subheading 8425.42 through 8425.49 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8426.11-8427.20

A change to subheading 8426.11 through 8427.20 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8427.90

A change to subheading 8427.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8428.10-8429.59

A change to subheading 8428.10 through 8429.59 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method; or
- (b) 40 percent under the build-down method.

8430.10-8431.49

A change to subheading 8430.10 through 8431.49 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8432.10

A change to subheading 8432.10 from any other subheading, except parts for ploughs from subheading 8432.90.

8432.21-8432.80

A change to subheading 8432.21 through 8432.80 from any other subheading.

8432.90

A change to subheading 8432.90 from any other heading.

8433.11-8433.60

A change to subheading 8433.11 through 8433.60 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8433.90

A change to subheading 8433.90 from any other heading.

8434.10-8434.20

A change to subheading 8434.10 through 8434.20 from any other subheading.

8434.90

A change to subheading 8434.90 from any other heading.

8435.10

A change to subheading 8435.10 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8435.90

A change to subheading 8435.90 from any other heading.

8436.10-8436.80

A change to subheading 8436.10 through 8436.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8436.91-8436.99

A change to subheading 8436.91 through 8436.99 from any other heading.

8437.10-8437.80

A change to subheading 8437.10 through 8437.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8437.90

A change to subheading 8437.90 from any other heading.

8438.10-8438.80

A change to subheading 8438.10 through 8438.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8438.90

A change to subheading 8438.90 from any other heading.

8439.10-8439.30

A change to subheading 8439.10 through 8439.30 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8439.91-8439.99

A change to subheading 8439.91 through 8439.99 from any other heading.

8440.10

A change to subheading 8440.10 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8440.90

A change to subheading 8440.90 from any other heading.

8441.10-8441.80

A change to subheading 8441.10 through 8441.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8441.90

A change to subheading 8441.90 from any other heading.

8442.30

A change to subheading 8442.30 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8442.40

A change to subheading 8442.40 from any other heading.

8442.50

A change to subheading 8442.50 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8443.11-8443.19

A change to subheading 8443.11 through 8443.19 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8443.31-8443.32

A change to subheading 8443.31 through 8443.32 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8443.39

A change to subheading 8443.39 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8443.91-8443.99

A change to subheading 8443.91 through 8443.99 from any other heading.

8444.00

A change to subheading 8444.00 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8445.11-8447.90

A change to subheading 8445.11 through 8447.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8448.11-8448.19

A change to subheading 8448.11 through 8448.19 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8448.20

A change to subheading 8448.20 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8448.31-8449.00

A change to subheading 8448.31 through 8449.00 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8450.11-8450.19

A change to subheading 8450.11 through 8450.19 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8450.20

A change to subheading 8450.20 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8450.90

A change to subheading 8450.90 from any other heading.

8451.10

A change to subheading 8451.10 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8451.21

A change to subheading 8451.21 from any other subheading.

8451.29-8451.80

A change to subheading 8451.29 through 8451.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8451.90

A change to subheading 8451.90 from any other heading.

8452.10-8452.29

A change to subheading 8452.10 through 8452.29 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8452.30

A change to subheading 8452.30 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8452.90

A change to subheading 8452.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8453.10-8453.80

A change to subheading 8453.10 through 8453.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8453.90

A change to subheading 8453.90 from any other heading.

8454.10-8454.30

A change to subheading 8454.10 through 8454.30 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8454.90

A change to subheading 8454.90 from any other heading.

8455.10-8455.22

A change to subheading 8455.10 through 8455.22 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8455.30-8455.90

A change to subheading 8455.30 through 8455.90 from any other heading.

8456.10-8465.99

A change to subheading 8456.10 through 8465.99 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8466.10-8466.94

A change to subheading 8466.10 through 8466.94 from any other heading.

8467.11-8467.89

A change to subheading 8467.11 through 8467.89 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8467.91-8467.99

A change to subheading 8467.91 through 8467.99 from any other heading.

8468.10-8468.80

A change to subheading 8468.10 through 8468.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8468.90

A change to subheading 8468.90 from any other heading.

8469.00

A change to subheading 8469.00 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8470.10-8471.90

A change to subheading 8470.10 through 8471.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8472.10-8472.90

A change to subheading 8472.10 through 8472.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method; or
- (b) 40 percent under the build-down method.

8473.10-8473.50

A change to subheading 8473.10 through 8473.50 from any other heading.

8474.10-8474.80

A change to subheading 8474.10 through 8474.80 from any other subheading.

8474.90

A change to subheading 8474.90 from any other heading.

8475.10-8475.29

A change to subheading 8475.10 through 8475.29 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8475.90

A change to subheading 8475.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8476.21-8476.89

A change to subheading 8476.21 through 8476.89 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value

content of not less than 40 percent under the build-down method.

8476.90

A change to subheading 8476.90 from any other heading.

8477.10-8477.80

A change to subheading 8477.10 through 8477.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8477.90

A change to subheading 8477.90 from any other heading.

8478.10

A change to subheading 8478.10 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8478.90

A change to subheading 8478.90 from any other heading.

8479.10-8479.60

A change to subheading 8479.10 through 8479.60 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8479.71-8479.79

A change to subheading 8479.71 through 8479.79 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method; or
- (b) 40 percent under the build-down method.

8479.81-8479.82

A change to subheading 8479.81 through 8479.82 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8479.89

A change to subheading 8479.89 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method; or
- (b) 40 percent under the build-down method.

8479.90-8480.79

A change to subheading 8479.90 through 8480.79 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8481.10-8481.40

A change to subheading 8481.10 through 8481.40 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8481.80

A change to subheading 8481.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8481.90

A change to subheading 8481.90 from any other heading.

8482.10-8482.80

A change to subheading 8482.10 through 8482.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method; or
- (b) 40 percent under the build-down method.

8482.91-8482.99

A change to subheading 8482.91 through 8482.99 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method; or
- (b) 40 percent under the build-down method.

8483.10

A change to subheading 8483.10 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8483.20-8483.40

A change to subheading 8483.20 through 8483.40 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method; or
- (b) 40 percent under the build-down method.

8483.50

A change to subheading 8483.50 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8483.60

A change to subheading 8483.60 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method; or
- (b) 40 percent under the build-down method.

8483.90

A change to subheading 8483.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method; or
- (b) 40 percent under the build-down method.

8484.10

A change to subheading 8484.10 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8484.20

A change to subheading 8484.20 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8484.90

A change to subheading 8484.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8486.10-8486.40

A change to subheading 8486.10 through 8486.40 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8486.90

A change to subheading 8486.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8487.10

A change to subheading 8487.10 from any other heading.

8487.90

A change to subheading 8487.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

Chapter 85

Electrical Machinery and Equipment and Parts Thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles

8501.10-8502.40

A change to subheading 8501.10 through 8502.40 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8503.00

A change to subheading 8503.00 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8504.10-8504.50

A change to subheading 8504.10 through 8504.50 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8504.90

A change to subheading 8504.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8505.11-8505.90

A change to subheading 8505.11 through 8505.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value

content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8506.10-8506.80

A change to subheading 8506.10 through 8506.80 from any other subheading.

8506.90

A change to subheading 8506.90 from any other heading.

8507.10-8507.80

A change to subheading 8507.10 through 8507.80 from any other subheading.

8507.90

A change to subheading 8507.90 from any other heading.

8508.11

A change to subheading 8508.11 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8508.19-8508.60

A change to subheading 8508.19 through 8508.60 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method; or
- (b) 40 percent under the build-down method.

8508.70

A change to subheading 8508.70 from any other heading.

8509.40-8509.80

A change to subheading 8509.40 through 8509.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8509.90

A change to subheading 8509.90 from any other heading.

8510.10-8510.30

A change to subheading 8510.10 through 8510.30 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value

content of not less than 40 percent under the build-down method.

8510.90

A change to subheading 8510.90 from any other heading.

8511.10-8511.80

A change to subheading 8511.10 through 8511.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8511.90

A change to subheading 8511.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8512.10-8512.20

A change to subheading 8512.10 through 8512.20 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8512.30-8512.40

A change to subheading 8512.30 through 8512.40 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8512.90

A change to subheading 8512.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8513.10

A change to subheading 8513.10 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8513.90

A change to subheading 8513.90 from any other heading.

8514.10-8514.40

A change to subheading 8514.10 through 8514.40 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8514.90

A change to subheading 8514.90 from any other heading.

8515.11-8515.31

A change to subheading 8515.11 through 8515.31 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8515.39

A change to subheading 8515.39 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method; or
- (b) 40 percent under the build-down method.

8515.80

A change to subheading 8515.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8515.90

A change to subheading 8515.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method; or
- (b) 40 percent under the build-down method.

8516.10-8516.79

A change to subheading 8516.10 through 8516.79 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8516.80

A change to subheading 8516.80 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8516.90

A change to subheading 8516.90 from any other heading.

8517.11

A change to subheading 8517.11 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8517.12

A change to subheading 8517.12 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8517.18

A change to subheading 8517.18 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8517.61

A change to subheading 8517.61 from any other subheading, except for telecommunication apparatus for carrier-current or digital line systems; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8517.62

A change to subheading 8517.62 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8517.69

A change to subheading 8517.69 from any other heading, allowing:

- (a) the total assembly of videophone games from kits or completely knocked down (CKD);
- (b) a change from any other subheading for radio-telegraphy or radio

telephony; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8517.70

A change to subheading 8517.70 from any other heading.

8518.10-8518.50

A change to subheading 8518.10 through 8518.50 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8518.90

A change to subheading 8518.90 from any other heading.

8519.20-8521.90

A change to subheading 8519.20 through 8521.90 from any other subheading, including assembly of total sets from kits or completely knocked down (CKD); or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8522.10

A change to subheading 8522.10 from any other heading.

8522.90-8523.80

A change to subheading 8522.90 through 8523.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8525.50-8526.92

A change to subheading 8525.50 through 8526.92 from any other subheading, including the total assembly of camcorders (including still image), and games from kits or completely knocked down (CKD); or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8527.12-8527.99

A change to subheading 8527.12 through 8527.99 from any other subheading, including assembly of total sets from kits or completely knocked down (CKD); or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8528.41

A change to subheading 8528.41 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8528.49

A change to subheading 8528.49 from any other subheading, including assembly of total sets from kits or completely knocked down (CKD); or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8528.51

A change to subheading 8528.51 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8528.59

A change to subheading 8528.59 from any other subheading, including assembly of total sets from kits or completely knocked down (CKD); or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8528.61

A change to subheading 8528.61 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8528.69-8528.73

A change to subheading 8528.69 through 8528.73 from any other subheading, including assembly of total sets from kits or completely knocked down (CKD); or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8529.10-8529.90

A change to subheading 8529.10 through 8529.90 from any other heading.

8530.10-8530.80

A change to subheading 8530.10 through 8530.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8530.90

A change to subheading 8530.90 from any other heading.

8531.10-8531.80

A change to subheading 8531.10 through 8531.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8531.90

A change to subheading 8531.90 from any other heading.

8532.10

A change to subheading 8532.10 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8532.21-8532.30

A change to subheading 8532.21 through 8532.30 from any other subheading.

8532.90

A change to subheading 8532.90 from any other heading.

8533.10-8533.29

A change to subheading 8533.10 through 8533.29 from any other subheading.

8533.31-8533.40

A change to subheading 8533.31 through 8533.40 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8533.90

A change to subheading 8533.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8534.00

A change to subheading 8534.00 from any other heading.

8535.10-8536.10

A change to subheading 8535.10 through 8536.10 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value

content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8536.20

A change to subheading 8536.20 from any other subheading.

8536.30-8536.41

A change to subheading 8536.30 through 8536.41 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8536.49-8536.61

A change to subheading 8536.49 through 8536.61 from any other subheading.

8536.69-8536.90

A change to subheading 8536.69 through 8536.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8537.10

A change to subheading 8537.10 from any other heading.

8537.20-8538.90

A change to subheading 8537.20 through 8538.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8539.10-8539.41

A change to subheading 8539.10 through 8539.41 from any other subheading.

8539.49

A change to subheading 8539.49 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8539.90

A change to subheading 8539.90 from any other heading.

8540.11-8542.90

A change to subheading 8540.11 through 8542.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8543.10-8543.20

A change to subheading 8543.10 through 8543.20 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8543.30

A change to subheading 8543.30 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8543.70

A change to subheading 8543.70 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8543.90

A change to subheading 8543.90 from any other heading.

8544.11-8544.20

A change to subheading 8544.11 through 8544.20 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8544.30

A change to subheading 8544.30 from any other subheading.

8544.42

A change to subheading 8544.42 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8544.49

A change to subheading 8544.49 from any other subheading.

8544.60-8545.20

A change to subheading 8544.60 through 8545.20 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8545.90

A change to subheading 8545.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8546.10-8547.90

A change to subheading 8546.10 through 8547.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8548.10

A change to subheading 8548.10 from any other subheading.

8548.90

A change to subheading 8548.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

Section XVII

Vehicles, Aircraft, Vessels and Associated Transport Equipment (Chapter 86-89)

Chapter 86

Railway or Tramway Locomotives, Rolling-Stock and Parts Thereof; Railway or Tramway Track Fixtures and Fittings and Parts Thereof; Mechanical (Including Electro-Mechanical) Traffic Signalling Equipment of all Kinds

8601.10-8606.99

A change to subheading 8601.10 through 8606.99 from any other heading.

8607.11-8609.00

A change to subheading 8607.11 through 8609.00 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

Chapter 87

Vehicles Other Than Railway or Tramway Rolling-Stock, and Parts and Accessories Thereof

8701.10-8706.00

A change to subheading 8701.10 through 8706.00 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8707.10-8707.90

A change to subheading 8707.10 through 8707.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8708.10-8708.99

A change to subheading 8708.10 through 8708.99 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8709.11-8709.90

A change to subheading 8709.11 through 8709.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method; or
- (b) 40 percent under the build-down method.

8710.00

A change to subheading 8710.00 from any other heading.

8711.10-8713.90

A change to subheading 8711.10 through 8713.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method; or

- (b) 40 percent under the build-down method.

8714.10

A change to subheading 8714.10 from any other chapter; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8714.20-8714.99

A change to subheading 8714.20 through 8714.99 from any other chapter; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method; or
- (b) 40 percent under the build-down method.

8715.00

A change to subheading 8715.00 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8716.10-8716.20

A change to subheading 8716.10 through 8716.20 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method; or
- (b) 40 percent under the build-down method.

8716.31-8716.39

A change to subheading 8716.31 through 8716.39 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8716.40

A change to subheading 8716.40 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method; or
- (b) 40 percent under the build-down method.

8716.80

A change to subheading 8716.80 from any other subheading.

8716.90

A change to subheading 8716.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

Chapter 88

Aircraft, Spacecraft, and Parts Thereof

8801.00-8803.90

A change to subheading 8801.00 through 8803.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8804.00-8805.10

A change to subheading 8804.00 through 8805.10 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method; or
- (b) 40 percent under the build-down method.

8805.21

A change to subheading 8805.21 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8805.29

A change to subheading 8805.29 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 30 percent under the build-up method; or

- (b) 40 percent under the build-down method.

Chapter 89
Ships, Boats and Floating Structures

8901.10-8907.90

A change to subheading 8901.10 through 8907.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

8908.00

A change to subheading 8908.00 from any other heading.

Section XVIII

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories Thereof (Chapter 90-92)

Chapter 90

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereof

9001.10

A change to subheading 9001.10 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

9001.20

A change to subheading 9001.20 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

9001.30-9001.50

A change to subheading 9001.30 through 9001.50 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9001.90-9004.10

A change to subheading 9001.90 through 9004.10 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

9004.90

A change to subheading 9004.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9005.10-9005.80

A change to subheading 9005.10 through 9005.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

9005.90

A change to subheading 9005.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

9006.10

A change to subheading 9006.10 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

9006.30

A change to subheading 9006.30 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value

content of not less than 40 percent under the build-down method.

9006.40-9006.69

A change to subheading 9006.40 through 9006.69 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

9006.91-9006.99

A change to subheading 9006.91 through 9006.99 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

9007.10-9007.20

A change to subheading 9007.10 through 9007.20 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

9007.91-9007.92

A change to subheading 9007.91 through 9007.92 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

9008.50

A change to subheading 9008.50 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or

- (b) 45 percent under the build-down method.

9008.90

A change to subheading 9008.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

9010.10

A change to subheading 9010.10 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9010.50-9010.60

A change to subheading 9010.50 through 9010.60 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

9010.90

A change to subheading 9010.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

9011.10-9011.80

A change to subheading 9011.10 through 9011.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

9011.90

A change to subheading 9011.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

9012.10

A change to subheading 9012.10 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

9012.90

A change to subheading 9012.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

9013.10-9013.80

A change to subheading 9013.10 through 9013.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

9013.90

A change to subheading 9013.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

9014.10

A change to subheading 9014.10 from any other subheading.

9014.20

A change to subheading 9014.20 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9014.80

A change to subheading 9014.80 from any other subheading.

9014.90

A change to subheading 9014.90 from any other heading.

9015.10-9015.80

A change to subheading 9015.10 through 9015.80 from any other subheading.

9015.90

A change to subheading 9015.90 from any other heading.

9016.00

A change to subheading 9016.00 from any other heading.

9017.10

A change to subheading 9017.10 from any other subheading.

9017.20-9017.80

A change to subheading 9017.20 through 9017.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9017.90

A change to subheading 9017.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9018.11-9022.90

A change to subheading 9018.11 through 9022.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9023.00

A change to subheading 9023.00 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9024.10-9024.80

A change to subheading 9024.10 through 9024.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9024.90

A change to subheading 9024.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9025.11-9025.19

A change to subheading 9025.11 through 9025.19 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9025.80

A change to subheading 9025.80 from any other subheading.

9025.90

A change to subheading 9025.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9026.10-9026.80

A change to subheading 9026.10 through 9026.80 from any other subheading.

9026.90

A change to subheading 9026.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9027.10

A change to subheading 9027.10 from any other subheading.

9027.20-9027.80

A change to subheading 9027.20 through 9027.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9027.90

A change to subheading 9027.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9028.10-9028.30

A change to subheading 9028.10 through 9028.30 from any other subheading.

9028.90-9029.20

A change to subheading 9028.90 through 9029.20 from any other heading.

9029.90

A change to subheading 9029.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9030.10-9030.40

A change to subheading 9030.10 through 9030.40 from any other subheading.

9030.82

A change to subheading 9030.82 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

- (b) 45 percent under the build-down method.

9030.84-9030.89

A change to subheading 9030.84 through 9030.89 from any other subheading.

9030.90

A change to subheading 9030.90 from any other heading.

9031.10-9031.20

A change to subheading 9031.10 through 9031.20 from any other subheading.

9031.41-9031.80

A change to subheading 9031.41 through 9031.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

9031.90

A change to subheading 9031.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

9032.10-9032.20

A change to subheading 9032.10 through 9032.20 from any other subheading.

9032.81

A change to subheading 9032.81 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

9032.89

A change to subheading 9032.89 from any other subheading.

9032.90-9033.00

A change to subheading 9032.90 through 9033.00 from any other heading.

Chapter 91
Clocks and Watches and Parts Thereof

9101.11-9109.90

A change to subheading 9101.11 through 9109.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9110.11-9110.90

A change to subheading 9110.11 through 9110.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9111.10-9114.90

A change to subheading 9111.10 through 9114.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

Chapter 92
Musical Instruments; Parts and Accessories of Such Articles

9201.10-9209.99

A change to subheading 9201.10 through 9209.99 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

Section XIX
Arms and Ammunition Parts and Accessories Thereof (Chapter 93)

Chapter 93
Arms and Ammunition; Parts and Accessories Thereof

9301.10-9307.00

A change to subheading 9301.10 through 9307.00 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

Section XX
Miscellaneous Manufactured Articles (Chapter 94-96)

Chapter 94

Furniture; Bedding, Mattresses, Mattress Supports, Cushions and Similar Stuffed Furnishings; Lamps and Lighting Fittings, Not Elsewhere Specified or Included; Illuminated Signs, Illuminated Name-Plates and the Like; Prefabricated Buildings

9401.10

A change to subheading 9401.10 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

9401.20

A change to subheading 9401.20 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9401.30-9401.79

A change to subheading 9401.30 through 9401.79 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

9401.80

A change to subheading 9401.80 from any other subheading.

9401.90

A change to subheading 9401.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

9402.10-9402.90

A change to subheading 9402.10 through 9402.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9403.10

A change to subheading 9403.10 from any other subheading, except from subheading 9403.20.

9403.20

A change to subheading 9403.20 from any other subheading.

9403.30

A change to subheading 9403.30 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

9403.40

A change to subheading 9403.40 from any other heading.

9403.50

A change to subheading 9403.50 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

9403.60

A change to subheading 9403.60 from any other heading.

9403.70

A change to subheading 9403.70 from any other subheading.

9403.81-9403.89

A change to subheading 9403.81 through 9403.89 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

9403.90

A change to subheading 9403.90 from any other heading.

9404.10-9404.29

A change to subheading 9404.10 through 9404.29 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9404.30-9404.90

A change to subheading 9404.30 through 9404.90 from any other subheading.

9405.10-9405.60

A change to subheading 9405.10 through 9405.60 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

9405.91-9405.99

A change to subheading 9405.91 through 9405.99 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

9406.00

A change to subheading 9406.00 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

Chapter 95

Toys, Games and Sports Requisites; Parts and Accessories Thereof

9503.00

A change to subheading 9503.00 from any other heading.

9504.20-9504.40

A change to subheading 9504.20 through 9504.40 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9504.50-9504.90

A change to subheading 9504.50 through 9504.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9505.10-9505.90

A change to subheading 9505.10 through 9505.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

9506.11-9506.39

A change to subheading 9506.11 through 9506.39 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9506.40

A change to subheading 9506.40 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9506.51-9506.61

A change to subheading 9506.51 through 9506.61 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9506.62

A change to subheading 9506.62 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9506.69-9506.99

A change to subheading 9506.69 through 9506.99 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9507.10-9507.90

A change to subheading 9507.10 through 9507.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9508.10-9508.90

A change to subheading 9508.10 through 9508.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

- (a) 35 percent under the build-up method; or
- (b) 45 percent under the build-down method.

Chapter 96
Miscellaneous Manufactured Articles

9601.10-9601.90

A change to subheading 9601.10 through 9601.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

9602.00

A change to subheading 9602.00 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9603.10

A change to subheading 9603.10 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

9603.21-9604.00

A change to subheading 9603.21 through 9604.00 from any other heading.

9605.00

A change to subheading 9605.00 from any other heading, provided each component item is originating; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

9606.10-9606.30

A change to subheading 9606.10 through 9606.30 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

9607.11-9607.20

A change to subheading 9607.11 through 9607.20 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

9608.10

A change to subheading 9608.10 from any other subheading, except from subheading 9608.60.

9608.20

A change to subheading 9608.20 from any other subheading, except from subheading 9608.60.

9608.30-9608.40

A change to subheading 9608.30 through 9608.40 from any other subheading, except from subheading 9608.60; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

9608.50

A change to subheading 9608.50 from any other heading.

9608.60

A change to subheading 9608.60 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

9608.91-9609.10

A change to subheading 9608.91 through 9609.10 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

9609.20

A change to subheading 9609.20 from any other heading.

9609.90

A change to subheading 9609.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

9610.00-9612.20

A change to subheading 9610.00 through 9612.20 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

9613.10-9613.80

A change to subheading 9613.10 through 9613.80 from any other subheading.

9613.90

A change to subheading 9613.90 from any other heading.

9614.00-9615.90

A change to subheading 9614.00 through 9615.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

9616.10-9618.00

A change to subheading 9616.10 through 9618.00 from any other heading, including from their respective parts; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

9619.00

A change to subheading 9619.00 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

Section XXI

Works of Art, Collectors' Pieces, and Antiques (Chapter 97)

Chapter 97 Works of Art, Collectors' Pieces and Antiques

9701.10-9706.00

A change to subheading 9701.10 through 9706.00 from any other heading.

ANNEX 3-B
COMMITTEE ON OUTWARD PROCESSING ZONES ON THE KOREAN
PENINSULA

1. Recognizing Korea's constitutional mandate and security interests, and the Parties' commitment to promoting peace and prosperity on the Korean Peninsula, and the importance of intra-Korean economic cooperation toward that global goal, a Committee on Outward Processing Zones on the Korean Peninsula (hereinafter referred to as the "Committee") is established.
2. The Committee shall be comprised of officials of the Parties. The Committee shall meet within a year after the date of entry into force of this Agreement and at least once a year thereafter, or at any time as mutually agreed.
3. The Committee shall review the conditions on the Korean Peninsula and identify geographic areas that may be designated as outward processing zones. The Committee shall also establish criteria to determine the originating status in the outward processing zones.

**ANNEX 3-C
CERTIFICATE OF ORIGIN**

**FREE TRADE AGREEMENT BETWEEN THE REPUBLIC OF KOREA AND
THE REPUBLICS OF CENTRAL AMERICA**

1. Exporter's Name and Address: Telephone: Fax (optional): E-Mail:	2. Blanket Period: <p style="text-align: center;">YYYY MM DD YYYY MM DD</p> From: ____/____/____/ To: ____/____/____/				
3. Producer's Name and Address: Telephone: E-Mail:	4. Importer's Name and Address: Telephone: Fax (optional): E-Mail:				
5. Description of Good(s)	6. HS Tariff Classification #	7. Origin Criterion	8. Producer	9. RVC	10. Country of Origin
11. Remarks:					
I certify that: - The information in this document is true and accurate and I assume the responsibility for proving such representations. I understand that I am liable for any false statements or material omissions made on or in connection with this document. - I agree to maintain, and present upon request, documentation necessary to support this Certificate, and to inform, in writing, all persons to whom the Certificate was given of any changes that would affect the accuracy or validity of this Certificate. - The goods originate in the territory of one Party and comply with the origin requirements specified for those goods in the Free Trade Agreement between the Republic of Korea and the Republics of Central America. This Certificate consists of _____ pages, including all attachments.					
12. Authorized signature:			Company:		
Name:			Title:		
YYYY MM DD Date: ____/____/____/			Telephone: Fax (optional):		

Instructions for Completing the Certificate of Origin

- Field 1: State the full legal name, address (including city and country), telephone number, fax number (optional), and e-mail address of the exporter.
- Field 2: Complete this Field if the Certificate covers multiple shipments of identical goods as described in Field 5 that are imported into a Party by the same importer for a specified period of up to one year (blanket period). "FROM" is the date upon which the Certificate becomes applicable to the good covered by the blanket Certificate (it may be earlier than the date this Certificate is signed). "TO" is the date upon which the blanket period expires, which shall not be greater than a year from the date of signature. The shipment of a good for which preferential tariff treatment is claimed based on this Certificate must occur between these dates.
- Field 3: If one producer, state the full legal name, address (including city and country), telephone number, and e-mail address of said producer. If more than one producer is included on the Certificate, state "VARIOUS" and attach a list of all producers, including their legal names, addresses (including city and country), telephone numbers, and e-mail addresses cross-referenced to the good(s) described in Field 5. If you wish this information to be confidential, it is acceptable to state "AVAILABLE UPON REQUEST".
- Field 4: State the full legal name, address (including city and country), telephone number, fax number (optional), and e-mail address of the importer.
- Field 5: Provide a full description of each good. The description should contain sufficient detail to relate it to the invoice description and to the Harmonized System (HS) description of the good. If the Certificate covers a single shipment, indicate the invoice number as shown in the commercial invoice. If not known, indicate another unique reference number, such as the shipping order number, purchase order number, or any other number that can be used to identify the goods. However, in the event that the good has been invoiced by a person located outside of the territory of the exporting Party, the inclusion of the previous information shall be optional.
- Field 6: For each good described in Field 5, identify the HS tariff classification to six digits.
- Field 7: For each good described in Field 5, state which criterion (A through D) is applicable (select one). The rules of origin are contained in Chapter 3 (Rules of Origin and Origin Procedures) and Annex 3-A (Product Specific Rules of Origin).
- Origin Criteria
- A The good is "wholly obtained or produced entirely" in the territory of one Party, as referred to in Article 3.1 (Originating Goods).
- B The good is produced entirely in the territory of one Party exclusively from originating materials as referred to in Article 3.1 (Originating Goods).
- C The good is produced entirely in the territory of one Party and satisfies the specific rule of origin, set out in Annex 3-A. (Product Specific Rules of Origin), as referred to in Article 3.1 (Originating Goods).
- D The goods subject to Article 3.15 (Outward Processing).
- Field 8: For each good described in Field 5, state "YES" if you are the producer of the good. If you are not the producer of the good, state "NO" followed by (1), (2), or (3), depending on whether this Certificate was based upon: (1) your knowledge of whether the good qualifies as originating; (2) your reliance on the producer's written representation (other than a Certificate of Origin) that the good qualifies as originating; or (3) a completed and signed Certificate for the good, voluntarily provided to the exporter by the producer.
- Field 9: For each good described in Field 5, where the good is subject to a regional value content (RVC) requirement, indicate "BD" if the RVC is calculated according to the build-down method, or "BU" if the RVC is calculated in accordance with the build-up method. (Reference: Article 3.3 (Regional Value Content (RVC))).
- Field 10: Identify the name of the country of origin for all originating goods, for: Korea (KR); Costa Rica (CR); El Salvador (SV); Honduras (HN); Nicaragua (NI); Panama (PA).
- Field 11: This Field may be used when there are additional remarks relating to this Certificate, such as, when the good or goods described in Field 5 have been subject to an advance ruling or a ruling on the classification or value of materials. Indicate the issuing authority, the reference number, and the date of issuance. If Article 3.6 (Accumulation), 3.7 (De Minimis), 3.8 (Fungible Goods or Materials) or 3.9 (Sets) is applied, an indication may be made in this Field. In case the goods are invoiced by a third country, it may be indicated in this Field.
- Field 12: This Field must be completed, signed, and dated by the exporter or the producer. The date must be the date the Certificate was completed and signed.
- Note: The instructions hereon are only used for the purposes of reference to complete the Certificate of Origin, and thus do not have to be reproduced or printed in the overleaf page.

CHAPTER 4
CUSTOMS PROCEDURES AND TRADE FACILITATION

ARTICLE 4.1: PUBLICATION

1. Each Party shall publish, including on the Internet, its customs laws, regulations, and general administrative procedures.
2. Each Party shall designate or maintain one or more inquiry points to address inquiries by interested persons concerning customs matters and shall make available on the Internet information concerning the procedures for making such inquiries.
3. To the extent possible, each Party shall publish in advance any regulations of general application governing customs matters that it proposes to adopt and shall provide interested persons the opportunity to comment before adopting them.

ARTICLE 4.2: RELEASE OF GOODS

1. In order to facilitate trade, each Party shall adopt or maintain simplified customs procedures for the efficient release of goods.
2. Pursuant to paragraph 1, each Party shall ensure that its customs authority or other competent authority adopts or maintains procedures that:
 - (a) provide for the release of goods within a period no greater than that required to ensure compliance with its customs laws and, to the extent possible, within 48 hours of the goods' arrival;
 - (b) provide for customs information to be submitted and processed electronically before goods arrive in order for them to be released on their arrival;
 - (c) allow goods to be released at the point of arrival, without temporary transfer to warehouses or other facilities; and
 - (d) allow importers to withdraw goods from customs before, and without prejudice to, its customs authority's final determination of the applicable customs duties, taxes, and fees.¹

ARTICLE 4.3: AUTOMATION

¹ A Party may require importers to provide guarantees in the form of sureties, deposits, or other appropriate instruments sufficient to cover payment of the customs duties, taxes, and fees its customs authority ultimately applies in connection with the importation of the good.

Each Party shall use information technology that expedites procedures for the release of goods and shall:

- (a) make, to the extent possible, electronic systems accessible to customs users;
- (b) endeavor to use international standards;
- (c) endeavor to develop electronic systems that are compatible with the other Party's systems, in order to facilitate exchange of international trade data; and
- (d) endeavor to develop a set of common data elements and processes in accordance with World Customs Organization (hereinafter referred to as the "WCO") Customs Data Model and related WCO recommendations and guidelines.

ARTICLE 4.4: RISK MANAGEMENT

Each Party shall endeavor to adopt or maintain electronic or automated risk management systems for assessment and targeting that enable its customs authority to focus its inspection activities on high-risk goods and that simplify the clearance and movement of low-risk goods.

ARTICLE 4.5: COOPERATION

1. With a view to facilitating the effective operation of this Agreement, each Party shall endeavor to provide the other Party with advance notice of any significant modification of administrative policy or other similar development related to its laws and regulations governing importations that are likely to substantially affect the operation of this Agreement.

2. The Parties shall cooperate in achieving compliance with their laws and regulations pertaining to:

- (a) the implementation and operation of the provisions of this Agreement governing importations or exportations, including claims for preferential tariff treatment, procedures for making claims for preferential tariff treatment, and verification procedures;
- (b) tariff classification, valuation, and determination of origin for the preferential tariff treatment of imported goods under this Agreement; and
- (c) other customs matters as the Parties may agree.

ARTICLE 4.6: AUTHORIZED ECONOMIC OPERATOR

1. The Parties shall promote the implementation of Authorized Economic Operator programs in accordance with the *WCO SAFE Framework of Standards to Secure and Facilitate Global Trade*.

2. The obligations, requirements, formalities of the programs, as well as the benefits offered to the companies that comply with the requirements shall be established in accordance with the legislation of each Party.

3. The Parties shall promote negotiations for Mutual Recognition Arrangements of the Authorized Economic Operator programs.

ARTICLE 4.7: CONFIDENTIALITY

1. Where a Party that provides information to the other Party in accordance with this Chapter and Chapter 3 (Rules of Origin and Origin Procedures) designates the information as confidential, the other Party shall keep the information confidential. The Party providing the information may require the other Party to furnish written assurance that the information will be held in confidence, will be used only for the purposes the other Party specified in its request for information, and will not be disclosed without the specific permission of the Party that provided the information or the person that provided the information to that Party.

2. If a Party receives information designated as confidential in accordance with paragraph 1, the Party receiving the information may nevertheless use or disclose the information for law enforcement purposes or in the course of judicial proceedings, in accordance with the legislation of the Party.

3. A Party may decline to provide information that the other Party has requested where that Party has failed to act in conformity with paragraph 1.

4. Each Party shall adopt or maintain procedures for protecting confidential information submitted in accordance with the administration of the Party's customs laws from unauthorized disclosure, including information the disclosure of which could prejudice the competitive position of the person providing the information.

ARTICLE 4.8: EXPRESS SHIPMENTS

Each Party shall adopt or maintain expedited customs procedures for express shipments while maintaining appropriate customs control and selection. These procedures shall:

- (a) provide a separate and expedited customs procedure for express shipments;
- (b) provide for information necessary to release an express shipment to be submitted and processed electronically before the shipment arrives;
- (c) allow submission of a single manifest covering all goods contained in an express shipment, through, if possible, electronic means;

- (d) to the extent possible, provide for certain goods to be cleared with a minimum of documentation;
- (e) under normal circumstances, provide for express shipments to be cleared within six hours after the necessary customs documents have been submitted, provided the shipment has arrived;
- (f) apply without regard to an express shipment's weight; and
- (g) under normal circumstances, provide that no customs duties shall be assessed on express shipments valued at 150 US dollars or less. The formal entry documents shall be simplified in accordance with the laws and regulations of each Party².

ARTICLE 4.9: REVIEW AND APPEAL

1. Each Party shall ensure that with respect to its determinations on customs matters, importers in its territory have access to:

- (a) a level of administrative review independent of the employee or office that issued the determinations; and
- (b) judicial review of the determinations.

2. For greater certainty, each Party shall allow an exporter or producer to provide information directly to the Party conducting the review and to request that Party to treat that information as confidential in accordance with Article 4.7.

ARTICLE 4.10: PENALTIES

Each Party shall adopt or maintain measures that allow for the imposition of civil or administrative penalties and, where appropriate, criminal sanctions for violations of its customs laws and regulations, including those governing tariff classification, customs valuation, country of origin, and claims for preferential tariff treatment under this Agreement.

ARTICLE 4.11: ADVANCE RULINGS

1. Each Party shall issue, through its competent authority, before a good is imported into its territory, a written advance ruling at the written request of an importer

² Notwithstanding subparagraph (g), a Party may require the express shipments accompanied by an airway bill or other bill of lading. For restricted goods, a Party may require formal entry documents, duties or taxes.

in its territory, or an exporter or producer in the territory of the other Party³ with regard to:

- (a) tariff classification;
- (b) the application of customs valuation criteria for a particular case, in accordance with the Customs Valuation Agreement;
- (c) whether a good is originating under this Agreement; and
- (d) such other matters as the Parties may agree.

2. Each Party shall issue an advance ruling within 120 days, or such shorter period as may be established by a Party in its legislation, after its competent authority receives a request provided that the requester has submitted all the information that the Party requires, including, if the Party requests, a sample of the good for which the requester is seeking an advance ruling. In issuing an advance ruling, the Party shall take into account facts and circumstances the requester has provided. For greater certainty, a Party may decline to issue an advance ruling if the facts or circumstances forming the basis of this ruling are subject of administrative or judicial review. A Party that, pursuant to this paragraph, declines to issue an advance ruling shall promptly notify the requester in writing, setting forth the relevant facts and the basis for its decision to decline to issue the advance ruling.

3. Each Party shall provide that advance rulings shall take effect on the date they are issued, or on another date specified in the ruling, provided that the facts or circumstances on which the ruling is based remain unchanged.

4. The issuing Party may modify or revoke an advance ruling after the Party notifies the requester. The issuing Party may modify or revoke a ruling retroactively only if the ruling was based on inaccurate or false information.

5. Subject to any confidentiality requirements in its laws, each Party may publish its advance rulings, including on the Internet.

6. If a requester provides false information, omits relevant facts or circumstances relating to the advance ruling, or does not act in accordance with the ruling's terms and conditions, the importing Party may apply appropriate measures, including civil, criminal, and administrative actions, monetary penalties, or other sanctions.

ARTICLE 4.12: MUTUAL ADMINISTRATIVE ASSISTANCE IN CUSTOMS MATTERS

1. The customs authorities of the Parties shall assist each other, within their competence and capacities, to ensure the correct application of customs legislation, in particular by preventing, investigating and combating operations in breach of that

³ For greater certainty, an importer, exporter or producer may submit a request for an advance ruling through a duly authorized representative.

legislation.

2. The authority requested to assist, subject to its competence and resources, shall endeavor to take all reasonable measures to execute a request in a reasonable period of time.

ARTICLE 4.13: COMMITTEE ON RULES OF ORIGIN AND ORIGIN PROCEDURES, AND CUSTOMS PROCEDURES AND TRADE FACILITATION

1. The Parties hereby establish a Committee on Rules of Origin and Origin Procedures, and Customs Procedures and Trade Facilitation (hereinafter referred to as the “Committee”), comprising representatives⁴ of each Party. The Committee shall be responsible for addressing rules of origin, origin procedures, trade facilitation and customs matters.

2. The Committee shall ensure the proper functioning of this Chapter and Chapter 3 (Rules of Origin and Origin Procedures).

3. The Committee’s functions shall include:

- (a) ensuring the effective, uniform, and consistent administration of this Chapter and Chapter 3 (Rules of Origin and Origin Procedures);
- (b) revising Annex 3-A (Product Specific Rules of Origin) on the basis of the transposition of the HS;
- (c) advising the Joint Committee of proposed solutions to address issues related to:
 - (i) interpretation, application, and administration of this Chapter and Chapter 3 (Rules of Origin and Origin Procedures) including Annex 3-A (Product Specific Rules of Origin)
 - (ii) tariff classification and customs valuation; and
 - (iii) issues arising from the adoption by a Party of operational practices not in conformity with this Chapter or Chapter 3 (Rules of Origin and Origin Procedures) which may adversely affect the flow of trade among the Parties;
- (d) adopting customs practices and standards which facilitate commercial exchange among the Parties, according to the international standards;
- (e) presenting proposals for the Joint Committee’s approval on modifications of this Chapter and Chapter 3 (Rules of Origin and Origin

⁴ For Korea, the representative will be Korea’s customs authorities.

Procedures), including Annex 3-A (Product Specific Rules of Origin), in the event a consensus is reached among the Parties;

- (f) working on the development of an electronic certification and verification system;
- (g) resolving any issues related to customs matters concerning this Agreement⁵; and
- (h) carrying out other functions as may be assigned by the Joint Committee or agreed by the Parties.

4. The Committee may formulate resolutions, recommendations or opinions which it considers necessary for the attainment of the common objectives and the functions of the mechanisms established in this Chapter and Chapter 3 (Rules of Origin and Origin Procedures).

5. Unless the Parties otherwise agree, the Committee shall meet every year. Meetings may be conducted in person or by any technological means available to the Parties.

6. The Committee shall report to the Joint Committee on the results of each of its meetings.

ARTICLE 4.14: TECHNICAL CONSULTATION

1. The competent authority of a Party may, at any time, request consultations with the competent authority of the other Party on any matter arising from the operation or implementation of this Chapter and Chapter 3 (Rules of Origin and Origin Procedures), in cases where there are reasonable grounds provided by the requesting Party.

2. For the purposes of paragraph 1, a Party's request for consultations shall be made through the contact points and the requested Party shall confirm the receipt of request without undue delay. The Parties may consult the matter by email or any medium convenient for the Parties and shall endeavor to reach a resolution on the matter.

3. In the event that such consultations fail to resolve any such matter, the requesting Party may refer the matter to the Committee established under Article 4.13 for consideration.

⁵ In case of disagreement between the Parties, the matter in dispute will be decided by the Joint Committee.

CHAPTER 5 SANITARY AND PHYTOSANITARY MEASURES

ARTICLE 5.1: OBJECTIVES

The objectives of this Chapter are to:

- (a) protect human, animal or plant life or health in the Parties' territories while minimizing negative effects on trade between the Parties;
- (b) provide means to address the sanitary and phytosanitary (hereinafter referred to as "SPS") matters arising from bilateral trade between the Parties in an efficient manner; and
- (c) enhance cooperation and communication between the competent authorities of the Parties.

ARTICLE 5.2: SCOPE

This Chapter shall apply to all SPS measures of a Party that may, directly or indirectly, affect trade between the Parties.

ARTICLE 5.3: RIGHTS AND OBLIGATIONS

The Parties affirm their rights and obligations under the SPS Agreement taking into account standards, guidelines or recommendations from the Codex Alimentarius Commission, the *International Plant Protection Convention* (hereinafter referred to as the "IPPC"), and the World Organization for Animal Health (hereinafter referred to as the "OIE").

ARTICLE 5.4: COOPERATION

1. The Parties shall strengthen cooperation in implementing the SPS Agreement, taking into account the decisions and recommendations of the WTO Committee on Sanitary and Phytosanitary Measures.
2. The Parties shall strengthen their cooperation in the field of SPS matters with a view to increasing mutual understanding of their respective systems and minimizing negative effects on bilateral trade.
3. In particular, the Parties shall seek to identify, develop, and promote cooperative activities through consultations in the Committee on Sanitary and Phytosanitary Matters, established in Article 5.6, subject to the availability of appropriated resources of the Parties.
4. Further to paragraphs 1 through 3, cooperative activities of the Parties shall

include, but not be limited to:

- (a) furthering exchange of experience and cooperation in the development and application of domestic SPS measures as well as international standards;
- (b) strengthening cooperation with respect to, *inter alia*, risk analysis methodology, disease or pest control methods, laboratory testing techniques, and exchange of information on domestic regulations;
- (c) enhancing cooperation and exchange of experience between the WTO SPS Enquiry Points of the Parties;
- (d) carrying out joint research and sharing the result of such research in SPS areas including animal disease, plant pest and food safety; and
- (e) any other cooperative activity mutually agreed by the Parties.

5. The competent authorities of the Parties or several of them may work together with the aim of enhancing regulatory understanding with regard to each Party's SPS requirements for certain products of export interest, and strengthen their capacity and confidence, taking into account the interest of each authority. On this ground, the Parties may discuss their work plan and if necessary, the necessity of a subsidiary working group.

ARTICLE 5.5: INFORMATION EXCHANGE

1. Each Party shall ensure that any information or explanation upon request of the other Party pursuant to this Chapter is communicated within a period agreed by the Parties.

2. The Parties shall exchange relevant information with each other through the competent SPS authorities, in a timely manner, regarding serious non-compliance of SPS requirements which results in rejection by the importing Party.

3. Upon request, each Party shall provide an explanation of the risk analysis process and required information for the risk analysis. The importing Party shall inform the status of its risk analysis process, upon request of the exporting Party. If the result of risk analysis allows the importation of goods from the exporting Party, the importing Party shall proceed with the administrative or legislative process within a reasonable period of time.

ARTICLE 5.6: COMMITTEE ON SANITARY AND PHYTOSANITARY MATTERS

1. The Parties hereby establish a Committee on Sanitary and Phytosanitary Matters (hereinafter referred to as the "Committee") comprising representatives of each Party's competent authorities who have responsibility for SPS matters.

2. The objective of the Committee is to discuss matters related to the development or application of SPS measures that affect, or may affect, trade between the Parties. For this purpose, the Committee shall:

- (a) monitor the implementation of this Chapter;
- (b) enhance mutual understanding of each Party's SPS measures;
- (c) strengthen communication and cooperation between the Parties' competent authorities responsible for the matters covered by this Chapter;
- (d) exchange information regarding SPS measures, which may affect trade between the Parties including regulations, procedures, approval of exporting establishments, or any change in sanitary status of a Party;
- (e) discuss issues, positions, and agendas for meetings of the WTO Committee on Sanitary and Phytosanitary Measures, the Codex Alimentarius Commission, the OIE, the relevant international and regional organizations operating within the framework of the IPPC, and other international and regional forum on food safety and on human, animal, or plant life or health;
- (f) consult on SPS matters related to the development or application of SPS measures that affect, or may affect, trade between the Parties, or arising under this Chapter;
- (g) consider, if necessary, upon request of a Party, establishing a subsidiary working group for technical discussion with the aim of seeking to address SPS matters of mutual interest to the Parties. The meeting of such working group shall take place within a period agreed by the Parties and may be conducted by electronic means;
- (h) coordinate cooperative activities on SPS matters referred to in Article 5.4; and
- (i) carry out other functions as may be assigned by the Parties.

3. The Committee may establish terms of reference for the conduct of its work.

4. Unless the Parties otherwise agree, the Committee shall meet every two years. Meetings may be conducted in person or by any technological means available to the Parties.

5. Each Party shall ensure that appropriate representatives with responsibility for SPS matters participate in the Committee meetings.

6. The Committee shall be coordinated by the following contact points:

- (a) for Korea, the Ministry of Agriculture, Food and Rural Affairs;

- (b) for Costa Rica, the Ministry of Foreign Trade (Ministerio de Comercio Exterior);
- (c) for El Salvador, the Ministry of Economy (Ministerio de Economía);
- (d) for Honduras, the Secretariat of Economic Development (Secretaría de Desarrollo Económico);
- (e) for Nicaragua, the Ministry of Development, Industry and Commerce (Ministerio de Fomento, Industria y Comercio); and
- (f) for Panama, the Ministry of Commerce and Industries (Ministerio de Comercio e Industrias),

or their successors.

ARTICLE 5.7: DISPUTE SETTLEMENT

Neither Party shall have recourse to Chapter 22 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 6 TECHNICAL BARRIERS TO TRADE

ARTICLE 6.1: OBJECTIVES

The objectives of this Chapter are to:

- (a) increase and facilitate trade between the Parties, through the improvement of the implementation of the TBT Agreement;
- (b) ensure that standards, technical regulations, conformity assessment procedures, do not create unnecessary obstacles to trade;
- (c) effectively solve the relevant problems arising from bilateral trade; and
- (d) enhance joint cooperation between the Parties.

ARTICLE 6.2: GENERAL PROVISION

The Parties affirm their existing rights and obligations under the TBT Agreement, and to this end the TBT Agreement is incorporated into and made part of this Agreement, *mutatis mutandis*.

ARTICLE 6.3: DEFINITIONS

For the purposes of this Chapter, the terms and definitions of Annex 1 of the TBT Agreement shall apply.

ARTICLE 6.4: SCOPE

1. This Chapter shall apply to the preparation, adoption, and application of all standards, technical regulations and conformity assessment procedures that may affect the trade in goods between the Parties.
2. Notwithstanding paragraph 1, this Chapter shall not apply to sanitary and phytosanitary measures covered by Chapter 5 (Sanitary and Phytosanitary Measures) or to technical specifications prepared by governmental bodies for production or consumption requirements of such bodies covered by Chapter 8 (Government Procurement).

ARTICLE 6.5: INTERNATIONAL STANDARDS

1. As a basis for its technical regulations and conformity assessment procedures, each Party shall use relevant international standards, guides, and recommendations to the extent provided in Articles 2.4 and 5.4 of the TBT Agreement.

2. In determining whether an international standard, guide, or recommendation within the meaning of Articles 2 and 5, and Annex 3 of the TBT Agreement exists, each Party shall apply the *Decision of the Committee on Principles for the Development of International Standards, Guides and Recommendations with relation to Articles 2, 5 and Annex 3 of the Agreement*, adopted on 13 November 2000 by the WTO Committee on Technical Barriers to Trade (Annex 2 to PART 1 of G/TBT/1/Rev. 12), and any subsequent development thereof.

ARTICLE 6.6: TECHNICAL REGULATIONS

1. The Parties agree to make the best use of good regulatory practices, as indicated in the TBT Agreement. In particular, the Parties agree to:

- (a) use relevant international standards as a basis for technical regulations including conformity assessment procedures, except when such international standards would be an ineffective or inappropriate means for the fulfillment of the legitimate objectives pursued; and where international standards have not been used as a basis, to explain, upon request of the other Party, the reasons why such standards have been judged inappropriate or ineffective for the aim being pursued; and
- (b) provide upon request and without undue delay, information, and where appropriate, written guidance on compliance with their technical regulations to the other Party or its economic operators.

2. Each Party shall, upon written request of the other Party, give positive consideration to accepting as equivalent technical regulations of the other Party, even if these regulations differ from its own, provided that these regulations adequately fulfill the objectives of its own regulations.

3. Where a Party does not accept a technical regulation of the other Party as equivalent to its own, it shall, upon request of the other Party, explain in writing the reasons for its decision.

ARTICLE 6.7: CONFORMITY ASSESSMENT PROCEDURES

1. The Parties recognize that a broad range of mechanisms exists to facilitate the acceptance in a Party's territory of the results of conformity assessment procedures conducted in the other Party's territory. Accordingly, the Parties may agree on the following:

- (a) the acceptance of a supplier's declaration of conformity;
- (b) the acceptance of the results of conformity assessment procedures by bodies located in the other Party's territory, including those regarding specific technical regulations;

- (c) that a conformity assessment body located in a Party's territory may enter into voluntary recognition agreements for the acceptance of the results of its conformity assessment procedures, with a conformity assessment body located in the other Party's territory;
- (d) the adoption of accreditation procedures to qualify the conformity assessment bodies located in the other Party's territory;
- (e) the designation of conformity assessment bodies located in the other Party's territory; and
- (f) the agreements on mutual acceptance of the results of conformity assessment procedures with respect to specific technical regulations conducted by bodies located in the territory of the other Party.

The Parties shall exchange information on the range of the mechanisms used in their territories.

2. The Parties shall accept, whenever possible, the results of conformity assessment procedures conducted in the territory of the other Party, even when those procedures differ from its own, provided that those procedures offer a satisfactory assurance of applicable technical regulations or standards equivalent to its own procedures. Where a Party does not accept the results of conformity assessment procedures conducted in the territory of the other Party, it shall, upon request of the other Party, explain in writing the reasons for its decision.

3. Prior to accepting the results of a conformity assessment procedure pursuant to paragraph 2, and in order to enhance confidence in the permanent reliability of each one of the conformity assessment results, the Parties may consult on matters such as the technical competence of the conformity assessment bodies involved including verified compliance with relevant international standards through means such as accreditation. Where a Party considers that a conformity assessment body of the other Party does not fulfill its requirements, it shall explain to the other Party in writing the reasons for its decision.

4. A Party shall give positive consideration to a request by the other Party to negotiate agreements for the mutual recognition of the results of their respective conformity assessment procedures. Where a Party declines such request, it shall, upon request of the other Party, explain in writing the reasons for its decision. The Parties shall work together to implement the mutual recognition agreements to which both Parties are party.

ARTICLE 6.8: TRANSPARENCY

1. The Parties shall endeavor to comply with the decisions and recommendations of the TBT Committee of the WTO.

2. Each Party shall allow a period of at least 60 days following the notification of its proposed technical regulations and conformity assessment procedures to WTO

Central Registry of Notifications, to solicit comments from the other Party except where urgent problems of safety, health, environmental protection, or national security arise or threaten to arise. A Party shall give positive consideration to a reasonable request of the other Party for extending the period for comments.

3. Each Party shall, upon request of the other Party, provide information regarding the objectives of, and rationale for, a technical regulation or conformity assessment procedure that the Party has adopted or is proposing to adopt.

4. Each Party should take the comments of the other Party into due consideration, received prior to the end of the comment period following the notification of a proposed technical regulation, and shall endeavor to provide responses to these comments upon request.

5. The Parties shall ensure that all adopted technical regulations and conformity assessment procedures are promptly published or otherwise made available in such a manner as to enable interested persons of the other Party and the other Party to become acquainted with them.

6. Each Party shall publish or otherwise make available to the public, in print or electronically, its responses, or a summary of its responses to significant comments received from the other Party, no later than the date it publishes the final technical regulation or conformity assessment procedure.

7. A Party shall give positive consideration to a reasonable request of the other Party, received prior to the end of the period for comments following the notification of a proposed technical regulation, for extending the period of time between the adoption of the technical regulation and its entry into force, except where this would be ineffective in fulfilling the legitimate objectives pursued.

8. Except in urgent circumstances, the Parties shall allow a reasonable interval¹ between the publication of technical regulations and their entry into force in order to allow time for producers in the exporting Party to adapt their products or methods of production to the requirements of the importing Party.

ARTICLE 6.9: COOPERATION

1. The Parties shall strengthen their cooperation in the field of standards, technical regulations, conformity assessment procedures, with a view to increasing the mutual understanding of their respective systems and facilitating access to their respective markets. In particular, the Parties shall seek to identify, develop, and promote trade facilitating initiatives regarding standards, technical regulations, conformity assessment procedures, that are appropriate for particular issues or sectors.

¹ Reasonable interval shall be understood to normally mean a period of not less than six months, except when this would be ineffective in fulfilling the legitimate objectives pursued, in accordance with paragraph 5 of the *Implementation-Related Issues and Concerns*, Decision of November 14, 2001 (WT/MIN(01)/17).

2. These initiatives may include, *inter alia*, cooperation on:
 - (a) regulatory issues, such as transparency, the promotion of good regulatory practices, alignment with international standards, use of accreditation to qualify conformity assessment bodies; and
 - (b) capacity building activities, aimed at improving technical infrastructure in conformity assessment (e.g. metrology, testing, certification, and accreditation).
3. Upon request, a Party shall give favorable consideration to a sector-specific proposal that the requesting Party makes for further cooperation under this Chapter.

ARTICLE 6.10: MARKING AND LABELING

1. The Parties note the provision of paragraph 1 of Annex 1 of the TBT Agreement, that a technical regulation may include or deal exclusively with marking or labeling requirements, and agree that where their technical regulations contain mandatory marking or labeling, they will observe the principles of Article 2.2 of the TBT Agreement, that technical regulations should not be prepared with a view to, or with the effect of, creating unnecessary obstacles to international trade, and should not be more trade restrictive than necessary to fulfill a legitimate objective.

2. In particular, the Parties agree that where a Party requires mandatory marking or labeling of products:

- (a) the Party shall endeavor to minimize its requirements for marking or labeling other than marking or labeling relevant to consumers or users of the product. Where labeling for other purposes, for example, for fiscal purposes is required, such a requirement shall be formulated in a manner that is not more trade restrictive than necessary to fulfill a legitimate objective;
- (b) the Party may specify the form of markings or labels, but shall not require any prior approval, registration or certification in this regard; except where the Parties have specific marking or labeling in the light of the relevant regulation. The specific marking or labeling shall be confined to the risk of the products to human, animal or plant health or life, the environment, or national safety;
- (c) where the Party requires the use of a unique identification number by economic operators, the Party shall issue such number to the economic operators of the other Party without undue delay and on a non-discriminatory basis;
- (d) the Party shall be able to require that the information on the marks or labels be in a specified language. Where there is an international system of nomenclature accepted by the Parties, this may also be used. The simultaneous use of other languages shall not be prohibited, provided

that, either the information provided in the other languages shall be identical to that provided in the specified language, or that the information provided in the additional language shall not constitute a deceptive statement regarding the product; and

- (e) the Party shall, in cases where it considers that legitimate objectives under the TBT Agreement are not compromised thereby, endeavor to accept non-permanent or detachable labels, or marking or labeling in the accompanying documentation rather than physically attached to the product, according to its regulation.

ARTICLE 6.11: BORDER CONTROL AND MARKET SURVEILLANCE

1. The Parties undertake to:

- (a) exchange information and experiences on their border control and market surveillance activities, except in those cases in which the documentation is confidential; and
- (b) ensure that border control and market surveillance activities are undertaken by the competent authorities, to which end these authorities may use accredited, designated, or delegated bodies, avoiding conflicts of interest between those bodies and the economic agents subject to control or supervision.

2. Where a Party detains, at a port of entry, goods including testing samples for conformity assessment exported from the other Party due to a perceived failure to comply with a technical regulation or conformity assessment procedures, the reasons for the detention shall be promptly notified to the importer or his or her representative.

ARTICLE 6.12: COMMITTEE ON TECHNICAL BARRIERS TO TRADE

1. The Parties hereby establish a Committee on Technical Barriers to Trade (hereinafter referred to as the “Committee”), comprising representatives of each Party.

2. The Committee’s functions shall include:

- (a) working to facilitate the implementation between the Parties in all matters pertaining to this Chapter;
- (b) monitoring the implementation, enforcement, and administration of this Chapter;
- (c) addressing any issue that a Party raises related to the development, adoption, application, or enforcement of standards, technical regulations, or conformity assessment procedures;
- (d) enhancing cooperation between the Parties in the initiatives set out in Article 6.9;

- (e) identifying priority sectors for enhanced cooperation, including giving favorable consideration to any proposal made by either Party;
- (f) facilitating the process for the negotiation of a mutual recognition agreement;
- (g) exchanging information, upon request of a Party, on standards, technical regulations, conformity assessment procedures, including activities developed in regional or international fora;
- (h) reviewing this Chapter in light of any development under the TBT Committee and, if necessary, developing recommendations for amendments to this Chapter;
- (i) establishing, if necessary to achieve the objectives of this Chapter, issue-specific or sector-specific *ad-hoc* working groups;
- (j) considering, if necessary, upon request of a Party, establishing a subsidiary working group for technical discussion with the aim of seeking to address any issue that a Party raises related to the development, adoption, application, or enforcement of standards, technical regulations, or conformity assessment procedures. The meeting of such working group shall take place within a period agreed by the Parties and may be conducted by electronic means;
- (k) reporting to the Joint Committee on the implementation of this Chapter; and
- (l) carrying out other functions as may be assigned by the Joint Committee or agreed by the Parties.

3. The Committee shall meet upon request of a Party. Meetings may be conducted in person or by any technological means available to the Parties.

4. The authorities set out in Annex 6-A shall be responsible for coordinating with the relevant institutions and persons in their respective territories as well as for ensuring that such institutions and persons are engaged. The Committee shall carry out its work through the communication channels agreed by the Parties, which may include electronic mail, teleconferencing, videoconferencing, or other means.

ARTICLE 6.13: INFORMATION EXCHANGE

1. Any information or explanation that a Party provides upon request of the other Party pursuant to this Chapter shall be communicated in printed or electronic form or any other means acceptable to the Parties within a period of 60 days after the receipt of notification.

2. Nothing in this Chapter shall be construed to require a Party to furnish any information the disclosure of which it considers is contrary to its essential security interests.

ANNEX 6-A
COMMITTEE ON TECHNICAL BARRIERS TO TRADE

For the purposes of Article 6.12, the Committee shall be coordinated by the following contact points:

- (a) for Korea, the Korean Agency for Technology and Standards;
- (b) for Costa Rica, Ministry of Foreign Trade (Ministerio de Comercio Exterior);
- (c) for El Salvador, Ministry of Economy (Ministerio de Economía);
- (d) for Honduras, Secretariat of Economic Development (Secretaría de Desarrollo Económico);
- (e) for Nicaragua, Ministry of Development, Industry and Commerce (Ministerio de Fomento, Industria y Comercio); and
- (f) for Panama, Ministry of Commerce and Industries (Ministerio de Comercio e Industrias),

or their successors.

CHAPTER 7
TRADE REMEDIES

Section A: Safeguard Measures

ARTICLE 7.1: APPLICATION OF A BILATERAL SAFEGUARD MEASURE

If, as a result of the reduction or elimination of a customs duty under this Agreement, an originating good of a Party is being imported into the territory of the other Party in such increased quantities, in absolute terms or relative to domestic production, and under such conditions as to constitute a substantial cause of serious injury, or threat thereof, to a domestic industry producing a like or directly competitive good, the importing Party may¹:

- (a) suspend the further reduction of any rate of customs duty on the good provided for under this Agreement; or
- (b) increase the rate of customs duty on the good to a level not to exceed the lesser of:
 - (i) the MFN applied rate of duty on the good in effect at the time the measure is applied; and
 - (ii) the MFN applied rate of duty on the good in effect on the day immediately preceding the date of entry into force of this Agreement.

ARTICLE 7.2: CONDITIONS AND LIMITATIONS

1. A Party shall notify the other Party in writing on initiation of an investigation described in paragraph 2 and shall consult with the other Party within 30 days after the initiation of the investigation, with a view to, among others, reviewing the information arising from the investigation and exchanging views on the measure. Consultations may be held in person or by any other communication means which adequately suffices the purpose of consultations.

2. A Party shall apply a bilateral safeguard measure only following an investigation by its competent authority in accordance with Articles 3 and 4.2(c) of the *Agreement on Implementation of Article VI of the GATT 1994, contained in Annex 1A to the WTO Agreement*; (hereinafter referred to as the "Safeguards Agreement"), and to this end, Articles 3 and 4.2(c) of the Safeguards Agreement are incorporated into and made part of this Agreement, *mutatis mutandis*.

3. In the investigation described in paragraph 2, the Party shall comply with the requirements of Articles 4.2(a) and 4.2(b) of the Safeguards Agreement, and to this end,

¹ For greater certainty, only one bilateral safeguard measure may be imposed at a time.

Articles 4.2(a) and 4.2(b) of the Safeguards Agreement are incorporated into and made part of this Agreement, *mutatis mutandis*.

4. A bilateral safeguard investigation may be initiated by the competent authority on its own initiative or upon a written application pursuant to the legislation of each Party.

5. Each Party shall ensure that its competent authority complete any such investigation within one year of its date of initiation.

6. Neither Party may apply a bilateral safeguard measure:

(a) except to the extent, and for such time, as may be necessary to prevent or remedy serious injury and to facilitate adjustment;

(b) for a period exceeding two years, except that the period may be extended by up to two years if the competent authority of the importing Party determine, in conformity with the procedures specified in this Article, that the measure continues to be necessary to prevent or remedy serious injury and to facilitate adjustment and that there is evidence that the industry is adjusting, provided that the total period of application of a safeguard measure, including the period of initial application and any extension thereof, shall not exceed four years; or

(c) beyond the expiration of the transition period, except with the consent of the other Party.

7. A Party shall not apply a bilateral safeguard measure again on the same good until a period of time equal to the duration of the previous bilateral safeguard measure, including any extension, has elapsed commencing from the termination of the previous bilateral safeguard measure, provided that the period of non-application is at least two years.

8. Where the expected duration of the bilateral safeguard measure is over one year, the importing Party shall progressively liberalize it at regular intervals.

9. When a Party terminates a bilateral safeguard measure, the rate of customs duty shall be the rate that, according to the Party's Schedule included in Annex 2-B (Elimination of Customs Duties), would have been in effect but for the measure.

ARTICLE 7.3: PROVISIONAL MEASURES

1. In critical circumstances where delay would cause damage that would be difficult to repair, a Party may apply a bilateral safeguard measure on a provisional basis pursuant to a preliminary determination by its competent authority that there is clear evidence that imports of an originating good from the other Party have increased as the result of the reduction or elimination of a customs duty under this Agreement, and such imports constitute a substantial cause of serious injury, or threat thereof, to the domestic industry.

2. Before a Party's competent authority may make a preliminary determination, the Party shall publish a public notice in its official journal setting forth how interested parties, including importers and exporters, may obtain a non-confidential copy of the application requesting a provisional bilateral safeguard measure, and shall provide interested parties at least 20 days after the date it publishes the notice to submit evidence and views regarding the application of a provisional measure. A Party may not apply a provisional measure until at least 45 days after the date its competent authority initiates an investigation.

3. The applying Party shall notify the other Party before applying a bilateral safeguard measure on a provisional basis and shall initiate consultations after applying the measure. Consultations may be held in person or by any other communication means which adequately suffices the purpose of consultations.

4. The duration of any provisional measure shall not exceed 200 days, during which time the Party shall comply with the requirements of Articles 7.2.2 and 7.2.3. The duration of any provisional measure shall be counted as part of the period described in Article 7.2.6(b).

5. The Party shall promptly refund any tariff increases if the investigation described in Article 7.2.2 does not result in a finding that the requirements of Article 7.1 are met.

ARTICLE 7.4: COMPENSATION

1. No later than 30 days after a Party applies a bilateral safeguard measure, the Party shall afford an opportunity for the other Party to consult with it regarding appropriate trade liberalizing compensation in the form of concessions having substantially equivalent trade effects or equivalent to the value of the additional duties expected to result from the measure. The applying Party shall provide such compensation as the Parties mutually agree. Consultations may be held in person or by any other communication means which adequately suffices the purpose of consultations.

2. If the Parties are unable to agree on compensation through consultation under paragraph 1 within 30 days after consultations begin, the Party against whose originating good the measure is applied may suspend the application of concessions with respect to originating goods of the applying Party that have trade effects substantially equivalent to the safeguard measure.

3. The applying Party's obligation to provide compensation under paragraph 1 and the other Party's right to suspend concessions under paragraph 2 shall terminate on the date the bilateral safeguard measure terminates.

4. Any compensation shall be based on the total period of application of the provisional bilateral safeguard measure and of the bilateral safeguard measure.

ARTICLE 7.5: PROCEDURAL RULES

For the application of bilateral safeguard measures, the competent authority shall comply with the provisions of this Section and in cases not covered by this Section, the competent authority may apply domestic procedural rules which are consistent with the Safeguards Agreement.

ARTICLE 7.6: GLOBAL SAFEGUARD MEASURES

1. Each Party retains its rights and obligations under Article XIX of GATT 1994 and the Safeguards Agreement. Unless otherwise provided in this Article, this Agreement does not confer any additional rights or obligations on the Parties with regard to measures taken under Article XIX of GATT 1994 and the Safeguards Agreement.

2. At the request of the other Party, the Party intending to take safeguard measures shall provide immediately *ad hoc* written notification of all pertinent information on the initiation of a safeguard investigation, the provisional findings and the final findings of the investigation.

3. Neither Party may apply, with respect to the same good, at the same time:

- (a) a bilateral safeguard measure in accordance with Article 7.1; and
- (b) a measure under Article XIX of GATT 1994 and the Safeguards Agreement.

4. Neither Party shall have recourse to Chapter 22 (Dispute Settlement) for any matter arising under this Section.

Section B: Anti-Dumping and Countervailing Duties

ARTICLE 7.7: GENERAL PROVISIONS

1. Except as otherwise provided for in this Chapter, the Parties retain their rights and obligations under Article VI of GATT 1994, the AD Agreement and the SCM Agreement.

2. The Parties agree that anti-dumping and countervailing duties should be used in full compliance with the relevant WTO requirements and should be based on a fair and transparent system as regards proceedings affecting originating goods from the other Party. For these purposes, the Parties shall ensure, after any imposition of provisional measures and in any case before the final determination, full and meaningful disclosure of all essential facts and considerations which form the basis for the decision to apply definitive measures, without prejudice to Article 6.5 of the AD Agreement and Article 12.4 of the SCM Agreement. Disclosures shall be made in writing, and allow interested parties sufficient time to make their comments.

3. Provided that it does not unnecessarily delay the conduct of the investigation, interested parties shall be granted the opportunity to be heard in order to express their views during the anti-dumping or countervailing duty investigations.

ARTICLE 7.8: NOTIFICATION AND CONSULTATION

1. After receipt by a Party's competent authority of a properly documented anti-dumping application with respect to imports from the other Party, and before initiating an investigation, the Party shall provide written notification, at the earliest possible opportunity, to the other Party of its receipt of the application and afford the other Party consultations or other similar opportunities regarding the application, consistent with the laws of the Party. Consultations may be held in person or by any other communication means which adequately suffices the purpose of the consultations.

2. After receipt by a Party's competent authority of a properly documented countervailing duty application with respect to imports from the other Party, and before initiating an investigation, the Party shall provide written notification to the other Party of its receipt of the application and afford the other Party a meeting to consult with its competent authority regarding the application. Consultations may be held in person or by any other communication means which adequately suffices the purpose of the consultations.

ARTICLE 7.9: UNDERTAKINGS²

1. Where a Party's competent authority has made a preliminary affirmative determination of dumping and injury caused by such dumping, the Party shall afford due consideration and adequate opportunity for consultations to exporters of the other Party regarding proposed price undertakings which, if accepted, may result in suspension of the investigation without imposition of anti-dumping duties, through the means provided for in the laws and procedures of the Party.

2. Where a Party's competent authority has made a preliminary affirmative determination of subsidization and injury caused by such subsidization, the Party shall afford due consideration, and adequate opportunity for consultations, to the other Party and exporters of the other Party, regarding proposed undertakings on price or, as appropriate, on quantity, which, if accepted, may result in suspension of the investigation without imposition of countervailing duties, through the means provided for in the laws and procedures of the Party.

ARTICLE 7.10: LESSER DUTY RULE

Should a Party decide to impose an anti-dumping or countervailing duty, the amount of such duty shall not exceed the margin of dumping or countervailable subsidies, and it is

² For greater certainty, this Article should be interpreted consistently with Article 8 (Price Undertakings) of the AD Agreement and Article 18 (Undertakings) of the SCM Agreement.

desirable that it should be less than the margin if such lesser duty would be adequate to remove the injury to the domestic industry.

ARTICLE 7.11: CONSIDERATION OF PUBLIC INTERESTS

The Parties shall endeavor to consider the public interests before imposing an anti-dumping or countervailing duty.

ARTICLE 7.12: HEARING

Upon request of the interested parties, the Parties shall consider whether to hold a hearing in order to grant the opportunity of expressing their views during anti-dumping or countervailing measures investigations. This shall not unnecessarily delay the conduct of the investigations.

ARTICLE 7.13: INVESTIGATION AFTER TERMINATION RESULTING FROM A REVIEW

The Parties agree to examine carefully any application for initiation of an anti-dumping investigation on an originating good from the other Party and on which anti-dumping measures have been terminated in the previous 12 months as a result of a review.

ARTICLE 7.14: DISPUTE SETTLEMENT

Neither Party shall have recourse to Chapter 22 (Dispute Settlement) for any matter arising under this Section.

Section C: Definitions

ARTICLE 7.15: DEFINITIONS

For the purposes of this Chapter:

bilateral safeguard measure means a measure described in Article 7.1;

competent authority means:

- (a) for Korea, the Korea Trade Commission or, the Ministry of Strategy and Finance;
- (b) for Costa Rica, the Trade Remedies Directorate (*Dirección de Defensa Comercial*) of the Ministry on Economy, Industry and Commerce (*Ministerio de Economía, Industria y Comercio*);

- (c) for El Salvador, the Trade Agreements Administration Bureau (*Dirección de Administración de Tratados Comerciales*) of the Ministry of Economy (*Ministerio de Economía*);
- (d) for Honduras, the Directorate General of Administration and Negotiation of Agreements (*Dirección General de Administración y Negociación de Tratados*) of the Secretary of State in the Office of Economic Development (*Secretaría de Estado en el Despacho de Desarrollo Económico*);
- (e) for Nicaragua, the Directorate of Application and Negotiation of Trade Agreements (*Dirección de Aplicación y Negociación de Acuerdos Comerciales*) of the Ministry of Development, Industry and Commerce (*Ministerio de Fomento, Industria y Comercio*); and
- (f) for Panama, the National Directorate for International Trade Agreement Administration and Commercial Defense (*Dirección Nacional de Administración de Tratados Comerciales Internacionales y Defensa Comercial*) of the Ministry of Commerce and Industries (*Ministerio de Comercio e Industrias*),

or their successors;

domestic industry means, with respect to an imported good, the producers as a whole of the like or directly competitive good operating in the territory of a Party, or those whose collective output of the like or directly good constitutes a major proportion of the total domestic production of that good;

global safeguard measure means a measure applied under Article XIX of GATT 1994 and the Safeguards Agreement;

serious injury means a significant overall impairment in the position of a domestic industry;

substantial cause means a cause that is important and not less than any other cause;

threat of serious injury means serious injury that, on the basis of facts and not merely on allegation, conjecture, or remote possibility, is clearly imminent; and

transition period means the 10-year period following the date of entry into force of this Agreement, except that for any good for which the Schedule to Annex 2-B (Elimination of Customs Duties) of the Party applying the safeguard measure, provides for the elimination of its tariffs on the good over a period of 10 or more years, transition period means the tariff elimination period for the good set out in that schedule plus three years.

CHAPTER 8 GOVERNMENT PROCUREMENT

ARTICLE 8.1: GENERAL PROVISIONS

1. The Parties recognize that this Chapter will contribute to expand bilateral trading opportunities in each Party's government procurement market.
2. The Parties recognize their shared interest in promoting the effective, reciprocal and progressive opening of government procurement markets. The Parties will endeavor to cooperate bilaterally on procurement matters.

ARTICLE 8.2: SCOPE

1. This Chapter shall apply to any measure of a Party regarding covered procurement.
2. For the purposes of this Chapter, **covered procurement** means a government procurement of goods, services or any combination thereof for governmental purposes:
 - (a) not procured with a view to commercial sale or resale, or for use in the production or supply of goods or services for commercial sale or resale;
 - (b) by any contractual means, including purchase, lease, and rental or hire purchase, with or without an option to buy;
 - (c) for which the value, as estimated in accordance with paragraphs 5 and 6 equals or exceeds the relevant threshold specified by each Party in Annex 8-A at the time of publication of a notice in accordance with Article 8.6;
 - (d) by a procuring entity; and
 - (e) that is not otherwise excluded from coverage by this Chapter; and subject to the conditions specified in Annex 8-A.
3. This Chapter shall not apply to:
 - (a) the acquisition or rental of land, existing buildings, or other immovable property or rights thereon;
 - (b) non-contractual agreements or any form of assistance¹ that a Party provides, including cooperative agreements, grants, loans, equity infusions, guarantees, fiscal incentives, subsidies, government provision of goods and services to state, regional, or local government entities;

¹ For greater certainty, this Chapter shall not apply to a procurement in furtherance of human feeding programs.

- (c) the procurement or acquisition of fiscal agency or depository services, liquidation and management services for regulated financial institutions, or services related to the public debt, including loans and government bonds, notes and other securities;
- (d) public employment contracts and related measures;
- (e) procurement conducted:
 - (i) under the particular procedure or condition of an international agreement relating to the stationing of troops or relating to the joint implementation by the signatory countries of a project; or
 - (ii) under the particular procedure or condition of an international organization, or funded by international grants, loans, or other assistance where the applicable procedure or condition would be inconsistent with this Chapter; and
- (f) procurement for the specific purpose of providing international assistance, including development aid.

4. Where legislation of a Party allows a covered procurement to be carried out on behalf of the procuring entity by other entities or persons not listed in the Annex 8-A, the provisions of the Article 8. 4 shall equally apply, *mutatis mutandis*.

Valuation of Contracts

5. In estimating the value of a procurement for the purposes of ascertaining whether it is a covered procurement, a procuring entity shall:

- (a) neither divide a procurement into separate procurements nor use a particular valuation method for estimating the value of a procurement with the intention of totally or partially excluding it from the application of this Chapter;
- (b) include the estimated maximum total value of the procurement over its entire duration, whether awarded to one or more suppliers, taking into account all forms of remuneration, including:
 - (i) premiums, fees, commissions, and interest; and
 - (ii) where the procurement provides for the possibility of option clauses, the estimated maximum total value of the procurement, inclusive of optional purchases; and
- (c) where the procurement is to be conducted in multiple parts, with contracts to be awarded at the same time or over a given period to one or more suppliers, base its calculation of the total maximum value of the procurement over its entire duration.

6. Where the estimated maximum total value of a procurement over its entire duration is not known, the procurement shall be covered by this Chapter.

ARTICLE 8.3: EXCEPTIONS

1. Subject to the requirement that such measures are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination between the Parties where the same conditions prevail or a disguised restriction on trade between the Parties, nothing in this Chapter shall be construed to prevent a Party from adopting or maintaining measures:

- (a) necessary to protect public morals, order or safety;
- (b) necessary to protect human, animal, or plant life or health;
- (c) necessary to protect intellectual property; or
- (d) relating to goods or services of persons with disabilities, philanthropic institutions, or prison labor.

2. The Parties understand that paragraph 1(b) includes environmental measures necessary to protect human, animal, or plant life or health.

ARTICLE 8.4: GENERAL PRINCIPLES

National Treatment and Non-Discrimination

1. With respect to any measure covered by this Chapter, each Party, including its procuring entities, shall accord to the goods and services of the other Party and to the suppliers of the other Party offering such goods or services, treatment no less favourable than that accorded to domestic goods, services and suppliers.

2. With respect to any measure regarding covered procurement, a Party, including its procuring entities, shall not:

- (a) treat a locally established supplier less favorably than another locally established supplier on the basis of degree of foreign affiliation or ownership; or
- (b) discriminate against a locally established supplier on the basis that the goods or services offered by that supplier for a particular procurement are goods or services of the other Party.

Measures Not Specific to Procurement

3. The provisions of paragraphs 1 and 2 shall not apply to customs duties and charges of any kind imposed on, or in connection with, importation, the method of

levying such duties and charges, other import regulations or formalities, and measures affecting trade in services other than measures governing covered procurement.

Use of Electronic Means

4. When conducting covered procurement by electronic means, a procuring entity shall:
- (a) ensure that the procurement is conducted using information technology systems and software, including those related to authentication and encryption of information, that are generally available and interoperable with other generally available information technology systems and software; and
 - (b) maintain mechanisms that ensure the integrity of requests for participation and tenders, including establishment of the time of receipt and the prevention of inappropriate access.

Prohibition of Offsets

5. Subject to the exceptions contained in this Chapter or the annexes pertaining thereto, a Party, including its procuring entities, shall not seek, take account of, impose, or enforce offsets at any stage of a covered procurement.

Rules of Origin

6. For the purposes of covered procurement, each Party shall not apply rules of origin to goods or services imported from or supplied from the other Party that are different from the rules of origin the Party applies at the same time in the normal course of trade to imports or supplies of the same goods or services.

Conduct of Procurement

7. A procuring entity shall conduct covered procurement in a transparent and impartial manner that:
- (a) is consistent with this Chapter, using methods such as open tendering, selective tendering and limited tendering;
 - (b) avoids conflicts of interest; and
 - (c) prevents corrupt practices.

ARTICLE 8.5: PUBLICATION OF PROCUREMENT INFORMATION AND MEASURES

Each Party shall promptly publish its procurement laws, regulations, procedures, administrative rulings of general application relating to covered procurements, and any changes or additions to this information, in electronic or paper media that are widely

disseminated and remain accessible to the public, and provide, if so requested by the other Party further information concerning their application.

ARTICLE 8.6: NOTICES

Notice of Intended Procurement

1. For each covered procurement, except in the circumstances described in Article 8.11, a procuring entity shall publish a notice inviting interested suppliers to submit tenders or, where appropriate, applications for participation in the procurement. Any such notice shall be published in an electronic or paper medium that is widely disseminated and readily accessible to the public free of charge for the entire period established for tendering. Each Party shall encourage procuring entities to publish notices of intended procurement in a single point of entry electronic publication that is accessible through the Internet or a comparable network.

2. Except as otherwise provided in this Chapter, each notice of intended procurement shall include:

- (a) the name and address of the procuring entity and other information necessary to contact such entity and obtain all relevant documents relating to the procurement, and their cost and terms of payment, if any;
- (b) a description of the procurement, including the nature and the quantity of the goods or services to be procured or, where the quantity is not known, the estimated quantity;
- (c) the procurement method that will be used and whether it will involve negotiation or electronic auction;
- (d) where applicable, the address and any final date for the submission of requests for participation in the procurement; and
- (e) the address and the final date for the submission of tenders.

3. The following information shall be made available through electronic means:

- (a) for recurring contracts, if possible, an estimate of the timing of subsequent notices of intended procurement;
- (b) a description of any options;
- (c) the time-frame for delivery of goods or services or the duration of the contract;
- (d) a list and brief description of any conditions for participation of suppliers, including any requirements for specific documents or certifications to be provided by suppliers in connection therewith, unless

such requirements are included in tender documentation that is made available to all interested suppliers at the same time as the notice of intended procurement;

- (e) where, pursuant to Article 8.8, a procuring entity intends to select a limited number of qualified suppliers to be invited to tender, the criteria that will be used to select them and, where applicable, any limitation on the number of suppliers that will be permitted to tender; and
- (f) an indication that the procurement is covered by this Chapter.

Notice of Planned Procurement

4. Each Party shall encourage its procuring entities to publish as early as possible in each Party's fiscal year, a notice regarding their procurement plans for that fiscal year. The notice should, at a minimum, include the subject-matter of the procurement and the planned date of the publication of the notice of the intended procurement according to the legislation of each Party.

ARTICLE 8.7: CONDITIONS FOR PARTICIPATION

1. A procuring entity shall limit any conditions for participation in a procurement to those that are essential to ensure that a supplier has the legal, commercial, technical and financial capacities to undertake the relevant procurement.

2. In assessing whether a supplier satisfies the conditions for participation, a procuring entity:

- (a) shall evaluate the financial, commercial and technical abilities of a supplier on the basis of that supplier's business activities both inside and outside the territory of the Party of the procuring entity;
- (b) shall base its evaluation solely on the conditions that a procuring entity has specified in advance in notices or tender documentation;
- (c) shall not impose the condition that, in order for a supplier to participate in a procurement or be awarded a contract, the supplier has previously been awarded one or more contracts by a procuring entity of that Party or that the supplier has prior work experience in the territory of that Party; and
- (d) may require prior experience where essential to meet the requirements of the procurement.

3. Where there is supporting evidence, a Party, including its procuring entities, may exclude a supplier on grounds such as:

- (a) bankruptcy;

- (b) false declarations;
- (c) significant or persistent deficiencies in performance of any substantive requirement or obligation under a prior contract or contracts;
- (d) final judgments in respect of serious crimes or other serious offences;
- (e) professional misconduct, acts or omissions that adversely reflect on the commercial integrity of the supplier; or
- (f) failure to pay taxes.

ARTICLE 8.8: REGISTRATION AND QUALIFICATION OF SUPPLIERS

Registration Systems and Qualification Procedures

1. Where a Party, including its procuring entities, requires suppliers to register or pre-qualify before being permitted to participate in a covered procurement, that Party, including its procuring entities, shall ensure that a notice inviting suppliers to apply for registration or pre-qualification is published in adequate time to enable interested suppliers to initiate and, to the extent that it is compatible with the efficient operation of the procurement process, complete the registration and/or qualification procedures.

Selective Tendering

2. Where a Party's law allows the use of selective tendering procedures, a procuring entity shall, for each intended procurement:

- (a) publish a notice inviting suppliers to apply for participation in the procurement sufficiently in advance to provide interested suppliers time to prepare and submit applications and for the entity to evaluate, and make its determinations based on such applications; and
- (b) allow all domestic suppliers and suppliers of the other Party that the entity has determined satisfy the conditions for participation to submit a tender, unless the entity has stated in the notice of intended procurement or, where publicly available, in the tender documentation, a limitation on the number of suppliers that will be permitted to tender and the criteria for such a limitation.

Lists of Suppliers

3. A procuring entity may establish a list of suppliers, provided that the entity annually publishes or otherwise makes available continuously in electronic form a notice inviting interested suppliers to apply for inclusion on the list. A notice inviting suppliers to apply for inclusion in a list of suppliers, shall include the name and address of that competent or procuring entity and other information necessary to contact the entity and obtain all relevant information and document relating to inclusion in the list. Entities shall make available:

- (a) a description of the goods and services, or categories thereof, for which the list may be used;
- (b) the conditions for participation to be satisfied by suppliers and the methods that the procuring entity will use to verify a supplier's satisfaction of those conditions; and
- (c) the period of validity of the list and the means for its renewal or termination, or where the period of validity is not provided, an indication of the method by which notice will be given of the termination of use of the list.

4. A procuring entity shall allow suppliers to apply at any time for inclusion on a list of suppliers and shall include on the list all qualified suppliers within a reasonably short time.

5. Where a supplier that is not included on a list of suppliers submits a request for participation in a procurement based on a list of suppliers and all required documents relating thereto, within the time-period provided for in Article 8.9, a procuring entity shall examine the request if it is determined to be a qualifying supplier, provided there is sufficient time to fulfill the conditions for participation, unless, in exceptional cases, due to the complexity of the procurement, that entity is not able to complete the examination of the request within the time-period allowed for the submission of tenders.

ARTICLE 8.9: TIME PERIODS

1. A procuring entity shall provide suppliers sufficient time to submit applications to participate in a covered procurement, and prepare and submit responsive tenders, taking into account the nature and complexity of the procurement.

2. If a procuring entity that uses selective tendering establishes a final date for the submission of requests for participation, it shall set a reasonable deadline allowing sufficient time for interested suppliers to fulfil the formal requirements for participation in the tender. Under no circumstance shall this time-period be less than 10 days.

3. Except as provided for in paragraphs 4 and 5, a procuring entity shall establish that the final date for the submission of tenders shall not be less than 40 days from the date on which:

- (a) in the case of open tendering, the notice of intended procurement is published; or
- (b) in the case of selective tendering, the entity notifies suppliers that they will be invited to submit tenders whether or not it uses a list of suppliers.

4. A procuring entity may reduce the time-period for tendering set out in paragraph 3 to not less than 10 days where:

- (a) the procuring entity has published a notice in an electronic medium listed in Annex 8-C, containing the information specified in Article 8.6.4 at least 40 days and not more than 12 months in advance;
- (b) in the case of the second or subsequent publication of notices for procurement of a recurring nature;
- (c) a state of urgency duly substantiated by the procuring entity renders such time-period impracticable; or
- (d) a procuring entity procures commercial goods and services that are sold or offered for sale to, and customarily purchased and used by, non-governmental buyers for non-governmental purposes.

5. A procuring entity may reduce the time-period for tendering set out in paragraph 3 by five days for each one of the following circumstances:

- (a) the notice of intended procurement is published by electronic means;
- (b) all the tender documentation is made available by electronic means from the date of the publication of the notice of intended procurement; and
- (c) the tenders may be received by electronic means by the procuring entity.

6. The use of paragraph 5, in conjunction with paragraph 4, shall in no case result in the reduction of the time-period for tendering set out in paragraph 3 to less than 10 days from the date on which the notice of intended procurement is published.

ARTICLE 8.10: INFORMATION ON INTENDED PROCUREMENTS

Tender Documentation

1. A procuring entity shall promptly provide to any supplier interested in participating in a procurement tender documentation that includes all information necessary to permit suppliers to prepare and submit responsive tenders.

2. Unless already provided in the notice of intended procurement, such documentation shall include a complete description of:

- (a) the procurement, including the nature and the quantity of the goods or services to be procured or, where the quantity is not known, the estimated quantity and any requirements to be fulfilled, including any technical specifications, conformity assessment certification, plans, drawings or instructional materials;
- (b) any conditions for participation of suppliers, including any financial guarantees, information, and documents that suppliers are required to submit;

- (c) all evaluation criteria to be considered in the awarding of the contract, and, except where price is the sole criterion, the relative importance of such criteria;
- (d) where a procuring entity may hold an electronic auction, the rules, including identification of the elements of the tender related to the evaluation criteria, on which the auction will be conducted;
- (e) where there will be a public opening of tenders, the date, time, and place for the opening of tenders, where appropriate, the persons authorized to be present;
- (f) any other terms or conditions, including terms of payment and any limitation on the means by which tenders may be submitted, e.g., paper or electronic means; and
- (g) any dates for the delivery of goods or the supply of services.

3. A procuring entity shall promptly reply to any reasonable request for relevant information made by any interested or participating supplier in the procurement, provided that such information does not give that supplier an advantage over other suppliers and that the request was presented within the corresponding time periods.

4. If the legislation of a Party conducting a tendering procedure allows tenders to be submitted in several languages, one of those languages shall be English.

Technical Specifications

5. A procuring entity shall not prepare, adopt or apply any technical specification or prescribe any conformity assessment procedure with the purpose or the effect of creating unnecessary obstacles to international trade between the Parties.

6. In prescribing the technical specifications for the goods or services being procured, a procuring entity shall, where appropriate:

- (a) set out the technical specifications in terms of performance and functional requirements, rather than design or descriptive characteristics; and
- (b) base the technical specifications on international standards, where such exist; otherwise, on national technical regulations, recognised national standards or building codes.

7. Where design or descriptive characteristics are used in the technical specifications, a procuring entity shall indicate, where appropriate, that it will consider tenders of equivalent goods or services that demonstrably fulfill the requirements of the procurement by including words such as "or equivalent" in the tender documentation.

8. A procuring entity shall not prescribe technical specifications that require or refer to a particular trademark or trade name, patent, copyright, design, type, specific

origin, producer or supplier, unless there is no other sufficiently precise or intelligible way of describing the procurement requirements and provided that, in such cases, the entity includes words such as "or equivalent" in the tender documentation.

9. A procuring entity shall not seek or accept, in a manner that would have the effect of precluding competition, advice that may be used in the preparation or adoption of any technical specification for a specific procurement from a person that may have a commercial interest in the procurement.

10. For greater certainty, a procuring entity may, in accordance with this Article, prepare, adopt or apply technical specifications to promote the conservation of natural resources or protect the environment.

Modifications

11. Where, in the course of a procurement, a procuring entity modifies the criteria or technical requirements set out in a notice of intended procurement or tender documentation provided to participating suppliers or amends or reissues a notice or tender documentation according to the legislation of each Party, it shall transmit in writing all such modifications or amended or reissued notice or tender documentation:

- (a) to all the suppliers that are participating at the time of the modification, amendment, or reissuance if the identities of such suppliers are known, and, in all other cases, in the same manner that the original information was transmitted; and
- (b) in adequate time to allow such suppliers to modify and resubmit amended tenders, as appropriate.

ARTICLE 8.11: LIMITED TENDERING

1. Provided that it does not use this provision for the purposes of avoiding competition among suppliers or in a manner that discriminates against suppliers of the other Party or protects domestic suppliers, a procuring entity may use limited tendering under the following circumstances:

- (a) provided that the requirements of the tender documentation are not substantially modified where:
 - (i) no tenders were submitted or no suppliers requested participation;
 - (ii) no tenders that conform to the essential requirements of the tender documentation were submitted;
 - (iii) no suppliers satisfied the conditions for participation; or
 - (iv) the tenders submitted have been collusive;

- (b) where the goods or services can be supplied only by a particular supplier and no reasonable alternative or substitute goods or services exist for any of the following reasons:
 - (i) the requirement is for a work of art;
 - (ii) the protection of intellectual property rights or other exclusive rights; or
 - (iii) due to an absence of competition for technical reasons;
- (c) for additional deliveries by the original supplier of goods or services that were not included in the initial procurement where:
 - (i) a change of supplier for such additional goods or services cannot be made for economic or technical reasons such as requirements of interchangeability or interoperability with existing equipment, software, services or installations procured under the initial procurement; and
 - (ii) such separation would cause significant inconvenience or substantial duplication of costs for the procuring entity;
- (d) insofar as is strictly necessary where, for reasons of extreme urgency brought about by events unforeseeable by the procuring entity, the goods or services could not be obtained in time using open tendering or selective tendering;
- (e) for goods purchased on a commodity market;
- (f) where a procuring entity procures a prototype or a first good or service that is developed at its request in the course of, and for, a particular contract for research, experiment, study or original development. Original development of a first good or service may include limited production or supply in order to incorporate the results of field testing and to demonstrate that the good or service is suitable for production or supply in quantity to acceptable quality standards, but does not include quantity production or supply to establish commercial viability or to recover research and development costs;
- (g) where a contract is awarded to a winner of a design contest provided that:
 - (i) the contest has been organized in a manner that is consistent with the principles of this Chapter, in particular relating to the publication of a notice of intended procurement; and
 - (ii) the participants are judged by an independent jury with a view to a design contract being awarded to a winner;

- (h) where additional construction services that were not included in the initial contract, but fell under the objectives of the original tender documentation have, due to unforeseeable circumstances, become necessary to complete the construction services described therein; and
 - (i) in the cases established by each Party in Annex 8-A.
2. For each contract awarded under paragraph 1, a procuring entity shall maintain records or prepare a written report that includes:
- (a) the name of the procuring entity;
 - (b) the value and kind of goods or services procured; and
 - (c) a statement indicating the circumstances and conditions described in paragraph 1 that justify the use of limited tendering.

ARTICLE 8.12: ELECTRONIC AUCTIONS

Where a procuring entity intends to conduct a covered procurement using an electronic auction, the entity may provide each participant, before commencing the electronic auction, with:

- (a) the automatic evaluation method, including the mathematical formula, that is based on the evaluation criteria set out in the tender documentation and that will be used in the automatic ranking or re-ranking during the auction;
- (b) the results of any initial evaluation of the elements of its tender where the contract is to be awarded on the basis of the most advantageous tender; and
- (c) any other relevant information relating to the conduct of the auction.

ARTICLE 8.13: NEGOTIATION

1. A Party may provide for its procuring entities to conduct negotiations, where:
- (a) the entity has indicated its intent to conduct negotiations in the notice of intended procurement required under Article 8.6; or
 - (b) it appears from the evaluation that no tender is obviously the most advantageous in terms of the specific evaluation criteria set out in the notice of intended procurement or tender documentation.
2. A procuring entity shall:

- (a) ensure that any elimination of suppliers participating in negotiations is carried out in accordance with the evaluation criteria set out in the notice of intended procurement or tender documentation; and
- (b) where negotiations are concluded, provide a common deadline for the remaining participating suppliers to submit any new or revised tenders.

ARTICLE 8.14: TREATMENT OF TENDERS AND AWARDING OF CONTRACTS

Receipt and Opening of Tenders

1. A procuring entity shall receive, open and treat all tenders under procedures that guarantee the fairness and impartiality of the procurement process.
2. A procuring entity shall treat all tenders in confidence until at least the opening of the tenders. In particular, the procuring entity shall not provide information to particular suppliers that might prejudice fair competition between suppliers.
3. According with the legislation of a Party, a procuring entity shall receive a tender after the time specified for receiving tenders if the delay is due solely to an event unforeseen by the procuring entity.
4. Where a procuring entity provides suppliers with opportunities to correct errors of form, the entity shall provide the same opportunities to all participating suppliers.

Awarding of Contracts

5. A procuring entity shall require that in order to be considered for an award, a tender shall be submitted in writing and shall, at the time of opening, comply with the essential requirements set out in the notices and tender documentation and be from a supplier that satisfies the conditions for participation.
6. Unless a procuring entity determines that it is not in the public interest to award a contract, the entity shall award the contract to the supplier that it has determined to be capable of fulfilling the term of the contract and, based solely on the evaluation criteria specified in the notices and tender documentation, has submitted:
 - (a) the most advantageous tender; or
 - (b) where price is the sole criterion, the lowest price.
7. Where a procuring entity receives a tender with a price that is abnormally lower than the prices in other tenders submitted, it may verify with the supplier that it satisfies the conditions for participation and is capable of fulfilling the terms of the contract.
8. A procuring entity may not cancel a covered procurement, or terminate or modify awarded contracts in a manner that circumvents this Chapter.

ARTICLE 8.15: POST-AWARD INFORMATION

1. A procuring entity shall promptly inform suppliers that have submitted tenders of its contract award decision. A procuring entity shall, upon request, provide an unsuccessful supplier with the reasons that the entity did not select that supplier's tender and the relative advantages of the successful supplier's tender.

2. After the award of each contract covered by this Chapter, a procuring entity shall as early as possible, according to the time limit established in each Party's legislation publish a notice in the appropriate paper or electronic medium listed in Annex 8-C. Where the entity publishes the notice only in an electronic medium, the information shall remain readily accessible for a reasonable period of time. The notice shall include at least the following information:

- (a) a description of the goods or services procured;
- (b) the name and address of the procuring entity;
- (c) the name of the successful supplier;
- (d) the value of the successful tender;
- (e) the date of award or the contract date; and
- (f) the type of procurement method used and in cases where limited tendering was used in accordance with Article 8.11, a description of the circumstances justifying the use of limited tendering, which may be made available in the corresponding files or electronic media.

3. Each procuring entity shall, for a period of at least three years from the date it awards a contract, maintain:

- (a) records and reports of tendering procedures and contract awards relating to covered procurement, including the records or reports required under Article 8.11; and
- (b) where the procuring entity conducts procurement entirely by electronic means, data that ensure the appropriate traceability of the conduct of covered procurement.

ARTICLE 8.16: DOMESTIC REVIEW PROCEDURES

1. Each Party shall provide a timely, effective, transparent, and non-discriminatory administrative or judicial review procedure through which a supplier may present a challenge with respect to the obligations of a Party and its entities under this Chapter that may arise in the context of a covered procurement, in which the supplier has, or has had, an interest. The procedural rules for all challenges shall be in writing and made generally available.

2. Each supplier shall be allowed a sufficient period of time to prepare and submit a challenge, which in no case shall be less than 10 days from the time when the basis of the challenge became known or reasonably should have become known to the supplier.

3. Each Party shall maintain at least one impartial administrative or judicial authority that is independent of its procuring entities to receive and review, in a non-discriminatory, timely, transparent and effective manner, complaints that a supplier of a Party submits, in accordance with the Party's law, relating to a covered procurement.

4. Where a body other than an authority referred to in paragraph 3 initially reviews a challenge, the Party shall ensure that the supplier may appeal the initial decision to an impartial administrative or judicial authority that is independent of the procuring entity whose procurement is the subject of the challenge.

5. A review body that is not a court shall either be subject to judicial review or have procedures that provide that:

- (a) the procuring entity shall respond in writing to the challenge and disclose all relevant documents to the review body;
- (b) the participants to the proceedings (hereinafter referred to as the "participants") shall have the right to be heard prior to a decision of the review body being made on the challenge;
- (c) the participants shall have the right to be represented and accompanied;
- (d) the participants shall have access to all proceedings;
- (e) the participants shall have the right to request that the proceedings take place in public and that witnesses may be presented; and
- (f) decisions or recommendations relating to supplier challenges shall be provided to interested supplier, within a reasonable time, in writing, with an explanation of the basis for each decision or recommendation.

6. Each Party shall adopt or maintain procedures that provide for:

- (a) rapid interim measures to preserve the supplier's opportunity to participate in the procurement. Such interim measures may result in suspension of the procurement process. The procedures may provide that overriding adverse consequences for the interests concerned, including the public interest, may be taken into account when deciding whether such measures should be applied. Just cause for not acting shall be provided in writing; and
- (b) corrective action or compensation for the loss or damages suffered, in accordance with each Party's legislation, in cases where a review body has determined that there has been a breach or a failure as set out in paragraph 1.

ARTICLE 8.17: MICRO, SMALL, AND MEDIUM ENTERPRISES' PARTICIPATION

1. The Parties recognize the importance of the participation of micro, small, and medium-sized enterprises (hereinafter referred to as the "MSMEs") in government procurement and of business alliances between suppliers of each Party, and in particular of MSMEs, including the joint participation in tendering procedures.
2. The Parties shall be able to adopt, develop, maintain or implement measures to promote opportunities on procurement policies for the development of its MSMEs; including preferential rules.

ARTICLE 8.18: COOPERATION AND TECHNICAL ASSISTANCE ON GOVERNMENT PROCUREMENT

1. The Parties agree that it is in their common interest to promote cooperation and technical assistance initiatives on issues related to government procurement.
2. The Parties shall endeavour to cooperate in matters such as:
 - (a) exchange of experiences and information, such as regulatory frameworks and best practices in the fields of sustainable procurement and innovation procurement;
 - (b) capacity building and technical assistance to suppliers with respect to access to the government procurement market;
 - (c) knowledge and technology transfer for procurement entities in order to improve institutional capabilities; and
 - (d) improving processes for electronic procurement.

ARTICLE 8.19: RECTIFICATIONS AND MODIFICATIONS TO COVERAGE

1. A Party may make rectifications of a purely formal nature to its coverage under this Chapter, or minor amendments to its Schedules in Annex 8-A, provided that it notifies the other Party in writing and the other Party does not object in writing within 30 days of receipt of the notification. A Party that makes such a rectification or minor amendment need not provide compensatory adjustments to the other Party.
2. A Party may otherwise modify its coverage under this Chapter provided that it:
 - (a) notifies the other Party in writing and simultaneously offers in the notification appropriate compensatory adjustments to the other Party to maintain a level of coverage comparable to that existing prior to the modification where necessary; and

- (b) the other Party shall not object in writing within 30 days of receipt of the notification.

3. A Party need not provide compensatory adjustments in those circumstances where the Parties agree that the proposed modification covers a procuring entity over which a Party has effectively eliminated its control or influence. Where a Party objects to the assertion that such government control or influence has been effectively eliminated, the objecting Party shall object in writing within 30 days of receipt of the notification and may request further information or consultations with a view to clarifying the nature of any government control or influence and reaching agreement on the procuring entity's continued coverage under this Chapter.

4. Where the Parties concerned have agreed on rectification, minor amendment, adjustment or proposed modification, or where no objection has been made within 30 days of the receipt of the notification, the modifications shall be made in conformity with the provisions of paragraph 5.

5. The Joint Committee of the Agreement shall modify the relevant section of Annex 8-A to reflect any agreed rectification, minor amendment or modification.

ARTICLE 8.20: COMMITTEE ON GOVERNMENT PROCUREMENT

1. The Parties hereby establish a Committee on Government Procurement (hereinafter referred to as the "Committee") comprising representatives of each Party.

2. The Committee shall:

- (a) evaluate the implementation of this Chapter, including its application, and recommend to the Parties the appropriate activities;
- (b) coordinate the cooperation activities;
- (c) evaluate and follow up the activities related to cooperation that the Parties present;
- (d) work as an enquiry point for the purposes of the notifications under Article 8.19; and
- (e) carry out other functions as may be assigned by the Joint Committee or agreed by the Parties.

3. The Committee shall meet upon request of a Party or as mutually agreed by the Parties.

4. Meetings may be conducted in person or by any technological means available to the Parties.

ARTICLE 8.21: DEFINITIONS

For the purposes of this Chapter:

conditions for participation means registration, qualification, or other pre-requisites for participation in a procurement;

construction services means a service that has as its objective the realization by whatever means of civil or building works, based on Division 51 of the United Nations Provisional Central Product Classification;

electronic auction means an iterative process that involves the use of electronic means for the presentation by suppliers of either new prices, or new values for quantifiable non-price elements of the tender related to the evaluation criteria, or both, resulting in a ranking or re-ranking of tenders²;

in writing or **written** means any worded or numbered expression that can be read, reproduced and later communicated. It may include electronically transmitted and stored information;

limited tendering means a procurement method whereby the procuring entity contacts a supplier or suppliers of its choice;

list of suppliers means a list that a procuring entity has determined satisfy the conditions for participation in that list, and that the procuring entity intends to use more than once;

measure means any law, regulation, procedure, administrative guidance, practice or act of a procuring entity relating to a covered procurement;

notice of intended procurement means a notice published by a procuring entity inviting interested suppliers to submit a request for participation, a tender, or both;

offset means any condition or undertaking that encourages local development or improves a Party's balance-of-payments accounts, such as the use of domestic content, the licensing of technology, investment, counter-trade and similar action or requirement;

open tendering means a procurement method whereby all interested suppliers may submit a tender;

person means a natural person or a juridical person;

procuring entity means an entity covered under a Party's Annex 8-A;

qualified supplier means a supplier that a procuring entity recognizes as having satisfied the conditions for participation;

selective tendering means a procurement method whereby only qualified suppliers are invited by the procuring entity to submit a tender;

² The definition of electronic auction shall not apply between Korea and Panama, until it is reviewed and agreed in the Committee.

services includes construction services, unless otherwise specified;

standard means a document approved by a recognized body that provides for common and repeated use, rules, guidelines or characteristics for goods or services, or related processes and production methods, with which compliance is not mandatory. It may also include or deal exclusively with terminology, symbols, packaging, marking or labelling requirements as they apply to a good, service, process or production method;

supplier means a person or group of persons that provides or could provide goods or services to a procuring entity; and

technical specification means a tendering requirement that:

- (a) lays down the characteristics of goods or services to be procured, including quality, performance, safety and dimensions, or the processes and methods for their production or provision; or
- (b) addresses terminology, symbols, packaging, marking or labelling requirements, as they apply to a good or service.

ANNEX 8-A
COVERAGE¹

Section A:
CENTRAL GOVERNMENT ENTITIES

A. SCHEDULE OF KOREA

Chapter 8 shall apply to the entities of central level of government which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

GOODS

Threshold: SDR 130 000

SERVICES

Threshold: SDR 130 000

CONSTRUCTION SERVICES

Threshold: SDR 5 000 000

Build-operate-transfer (BOT)

Threshold: SDR 5 000 000

LIST OF ENTITIES

1. Board of Audit and Inspection;
2. Office for Government Policy Coordination;
3. Prime Minister's Secretariat;
4. Ministry of Strategy and Finance;
5. Ministry of Education;
6. Ministry of Science, ICT and Future Planning;
7. Ministry of Foreign Affairs;
8. Ministry of Unification;
9. Ministry of Justice;
10. Ministry of National Defense;
11. Ministry of the Interior;

¹ Panama agrees to review the list of entities with the aim of adding more entities to such list, whenever possible due to change of circumstances. Korea shall not be subject to the compensatory adjustment under Article 8.19 (Rectifications and Modifications to Coverage).

12. Ministry of Culture, Sports and Tourism;
13. Ministry of Agriculture, Food and Rural Affairs;
14. Ministry of Trade, Industry and Energy;
15. Ministry of Health and Welfare;
16. Ministry of Environment;
17. Ministry of Employment and Labor;
18. Ministry of Gender Equality and Family;
19. Ministry of Land, Infrastructure and Transport;
20. Ministry of Oceans and Fisheries;
21. Fair Trade Commission;
22. Financial Services Commission;
23. Anti-corruption and Civil Rights Commission;
24. Korea Communications Commission;
25. National Human Rights Commission;
26. Ministry of Public Safety and Security (except purchases for the purpose of maintaining public order, as provided in Article 8.3 (Exceptions) of the Agreement);
27. Ministry of Personnel Management;
28. Ministry of Government Legislation;
29. Ministry of Patriots and Veterans Affairs;
30. Ministry of Food and Drug Safety;
31. National Tax Service;
32. Korea Customs Service;
33. Public Procurement Service (Note 3);
34. Statistics Korea;
35. Supreme Prosecutors' Office;
36. Military Manpower Administration;
37. Defense Acquisition Program Administration;
38. National Police Agency (except purchases for the purpose of maintaining public order, as provided in Article 8.3 (Exceptions) of the Agreement);
39. Cultural Heritage Administration;
40. Rural Development Administration;
41. Korea Forest Service;
42. Small and Medium Business Administration;
43. Korean Intellectual Property Office;
44. Korea Meteorological Administration;
45. National Agency for Administrative City Construction.

Notes to Section A

1. The above central government entities cover their "subordinate linear organizations", "special local administrative agencies" and "attached organs", as prescribed in the relevant provisions of the Government Organization Act of the Republic of Korea. Any entity with a separate legal personality that is not listed in this Annex is not covered.
2. Chapter 8 shall not apply to any set-asides for small- and medium-sized businesses according to the Act Relating to Contracts to Which the State is a Party and its Presidential Decree, and the procurement of agricultural, fishery and

livestock products according to the Grain Management Act, the Act on Distribution and Price Stabilization of Agricultural and Fishery Products, and the Livestock Industry Act.

3. Where the Public Procurement Service conducts procurement on behalf of an entity listed in Section B or Section C, the scope of coverage and threshold for such entity applies.

B. SCHEDULE OF COSTA RICA

Chapter 8 shall apply to the entities of central level of government which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

GOODS

Threshold: SDR 130 000

SERVICES

Specified in Section E

Threshold: SDR 130 000

CONSTRUCTION SERVICES

Specified in Section F

Threshold: SDR 5 000 000

BOT AND PUBLIC WORK CONCESSIONS

Threshold: SDR 5 000 000

LIST OF ENTITIES

1. Contraloría General de la República General Comptroller of the Republic
2. Defensoría de los Habitantes de la República Ombudsman of the Republic
3. Presidencia de la República Presidency of the Republic
4. Ministerio de la Presidencia Ministry of Presidency
5. Ministerio de Relaciones Exteriores y Culto Ministry of Foreign Affairs
6. Ministerio de Agricultura y Ministry of Agriculture

	Ganadería	
7.	Ministerio de Economía, Industria y Comercio	Ministry of Economy, Industry and Trade
8.	Ministerio de Salud	Ministry of Health
9.	Ministerio de Trabajo y Seguridad Social	Ministry of Work and Social Welfare
10.	Ministerio de Cultura y Juventud	Ministry of Culture and Youth
11.	Ministerio de Vivienda y Asentamientos Humanos	Ministry of Housing
12.	Ministerio de Comercio Exterior	Ministry of Foreign Trade
13.	Ministerio de Planificación Nacional y Política Económica	Ministry of National Planning and Economical Policy
14.	Ministerio de Ciencia, Tecnología y Telecomunicaciones	Ministry of Science, Technology and Telecommunications
15.	Ministerio de Ambiente, Energía	Ministry of Environment and Energy
16.	Instituto Costarricense del Deporte y la Recreación	Costa Rican Institute of Sports and Recreation
17.	Instituto Costarricense de Turismo	Costa Rica Institute of Tourism
18.	Instituto Nacional de las Mujeres	National Institute for Women
19.	Ministerio de Gobernación y Policía	Ministry of Governance and Policy
20.	Ministerio de Seguridad Pública ¹	Ministry of Public Security
21.	Ministerio de Hacienda ²	Ministry of Finances
22.	Ministerio de Educación Pública ³	Ministry of Public Education
23.	Ministerio de Obras Públicas y Transportes	Ministry of Public Works and Transportation

Note to Section A

1. Ministerio de Seguridad Pública (Ministry of Public Security): Chapter 8 does not cover the procurement of goods classified under Section 2 (food products, beverages and tobacco; textiles, apparel and leather products) of the United Nations Central Product Classification 1.0 (CPC, version 1.0), for the Fuerza Pública.
2. Ministerio de Hacienda (Ministry of Finances): Chapter 8 shall not cover the issuance of tax stamps.
3. Ministerio de Educación Pública (Ministry of Public Education): Chapter 8 shall not cover procurement made in furtherance of school feeding programs.

C. SCHEDULE OF EL SALVADOR

Chapter 8 shall apply to the entities of central level of government which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

GOODS

Threshold: 130 000 SDR; or for the three year period following the date of entry into force, SDR 260 000.

SERVICES

Specified in Section E

Threshold: 130 000 SDR; or for the three year period following the date of entry into force, SDR 260 000.

CONSTRUCTION SERVICES

Specified in Section F

Threshold: 5 000 000 SDR; or for the three year period following the date of entry into force, SDR 5 950 000.

LIST OF ENTITIES

1.	Ministerio de Hacienda	Ministry of Finance
2.	Ministerio de Relaciones Exteriores	Ministry of Foreign Affairs
3.	Ministerio de Trabajo y Previsión Social	Ministry of Labor and Social Welfare
4.	Ministerio de Economía	Ministry of Economy
5.	Ministerio del Medio Ambiente y Recursos Naturales	Ministry of Environment and Natural Resources
6.	Ministerio de Agricultura y Ganadería	Ministry of Agriculture and Livestock
7.	Ministerio de Gobernación y Desarrollo Territorial	Ministry of Interior and Territorial Development
8.	Ministerio de Defensa (Note 1)	Ministry of Defense

Note to Section A

1. Ministerio de Defensa (Ministry of Defense): Chapter 8 does not cover the procurement of goods classified under Section 2 (food products, beverages and tobacco; textiles, apparel and leather products) of the United Nations Central Product Classification 1.1 (CPC, version 1.1).

D. SCHEDULE OF HONDURAS

1. Chapter 8 shall apply to the entities of central level of government which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

GOODS

Thresholds: SDR 130 000

SERVICES

Specified in Section E

Thresholds: SDR 130 000

CONSTRUCTION SERVICES

Specified in Section F

Thresholds: SDR 5 000 000

2. Chapter 8 shall apply only to the entities in the following list:

LIST OF ENTITIES

- | | | |
|-----|--|--|
| 1. | Secretaría de Derechos Humanos, Justicia, Gobernación y Descentralización. | Secretariat of Human Rights, Justice, Interior and Decentralization. |
| 2. | Secretaría de Salud | Secretariat of Health |
| 3. | Secretaría de Relaciones Exteriores y Cooperación Internacional | Secretariat of Foreign Affairs and International Cooperation |
| 4. | Secretaría de Finanzas | Secretariat of Finance |
| 5. | Secretaría de Desarrollo Económico | Secretariat of Economic Development |
| 6. | Secretaría de Infraestructura y Servicios Públicos | Secretariat of Infrastructure and Public Utilities |
| 7. | Secretaría de Trabajo y Seguridad Social | Secretariat of Labor and Social Security |
| 8. | Secretaría de Agricultura y Ganadería | Secretariat of Agriculture and Livestock |
| 9. | Secretaría de Energía, Recursos Naturales, Ambiente y Minas | Secretariat of Energy, Natural Resources, Environment and Mining |
| 10. | Secretaría de Turismo ² | Secretariat of Tourism |
| 11. | Secretaría de Coordinación General de Gobierno | Secretariat of General Coordination of Government |
| 12. | Secretaría de Desarrollo e Inclusión Social | Secretariat of Development and Social Inclusion |
| 13. | Secretaría de Educación (nota 1) | Secretariat of Education (note 1) |
| 14. | Secretaría de Seguridad (nota 2) | Secretariat of Security (note 2) |
| 15. | Secretaría de la Presidencia (nota 1) | Secretariat of the Presidency (note 1) |
| 16. | Secretaría de Defensa Nacional | Secretariat of National Defense (note 3) |

² According to Decree PCM 001-2014.

(nota 3)

Notes to Section A

1. Secretaría de Educación y Secretaría de la Presidencia (Secretariat of Education and the Secretariat of the Presidency Office): Chapter 8 does not cover procurement made in furtherance of school feeding programs.
2. Secretaría de Seguridad (Secretariat of Security): Chapter 8 does not cover procurement of uniforms, shoes, food and tobacco for the Policía Nacional (National Police).
3. Secretaría de Defensa Nacional (Secretariat of National Defense): The Chapter shall not apply to procurement of goods classified under Section 2 (food products, beverages and tobacco, textiles, clothing and leather products) of the Central Classification Product 1.0 (CPC version 1.0) of the United Nations, for the Fuerzas Armadas de Honduras (Armed Forces of Honduras). Chapter 8 does not cover the procurement of the following goods, or the procurement of uniforms of the Fuerzas Armadas de Honduras (Armed Forces of Honduras) and the Policía Nacional (National Police):
 - a. Ammunition
 - b. War (combat) airplanes
 - c. Military rifles
 - d. Pistols and guns of any kind, 41 caliber or more
 - e. Honduran army regulation pistols
 - f. Silencers for all kinds of firearms
 - g. Firearms
 - h. Accessories and ammunition
 - i. Cartridges for firearms
 - j. Equipment and other accessories essential for cartridge loading
 - k. Gunpowder, explosives, blasting caps and fuses
 - l. Protective masks against asphyxiating gases
 - m. Air guns
4. Unless otherwise specified, Chapter 8 covers all agencies subordinate to the entities listed in each Party's Schedule in this Section, provided they do not have separate legal personality.

E. SCHEDULE OF NICARAGUA

1. Chapter 8 shall apply to the entities of central level of government which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

GOODS

Thresholds: SDR 130 000; or for the three year period following the date of entry into force of this Agreement, SDR 260 000.

SERVICES

Specified in Section E

Thresholds: SDR 130 000; or for the three year period following the date of entry into force of this Agreement, SDR 260 000.

CONSTRUCTION SERVICES

Specified in Section F

Thresholds: SDR 5 000 000; or for the three year period following the date of entry into force of this Agreement, SDR 6 000 000.

2. Chapter 8 shall apply only to the entities in the following list:

LIST OF ENTITIES

- | | | |
|-----|---|---|
| 1. | Ministerio de Gobernación (note 1) | Ministry of Governance |
| 2. | Ministerio de la Familia, Adolescencia y Niñez (note 2) | Ministry of Family, Youth and Children |
| 3. | Ministerio de Relaciones Exteriores | Ministry of Foreign Affairs |
| 4. | Ministerio Agropecuario (note 3) | Ministry of Agriculture |
| 5. | Ministerio de Educación (note 4) | Ministry of Education |
| 6. | Ministerio de Fomento, Industria y Comercio | Ministry of Development, Industry and Trade |
| 7. | Ministerio del Trabajo | Ministry of Labor |
| 8. | Ministerio de Hacienda y Crédito Público | Ministry of Finance and Public Credit |
| 9. | Ministerio del Ambiente y de los Recursos Naturales | Ministry of Environment and Natural Resources |
| 10. | Ministerio de Defensa (note 5) | Ministry of Defense |
| 11. | Ministerio de Transporte e Infraestructura (note 6) | Ministry of Transport and Infrastructure |
| 12. | Ministerio de la Juventud | Youth Ministry |
| 13. | Ministerio de la Mujer | Ministry of Woman |

Notes to Section A

1. Ministerio de Gobernación (Ministry of Governance): Chapter 8 does not cover procurements related to production or issuance of passports (including its security elements such as security paper or security plastic).
2. Ministerio de la Familia, Adolescencia y Niñez (Ministry of Family, Youth and Children): Chapter 8 shall not apply to procurements made in furtherance of social

programs that benefit children, adolescents, elderly people, disability people and the families in general.

3. Ministerio Agropecuario (Ministry of Agriculture): Chapter 8 shall not apply to agricultural support programs or human feeding programs.
4. Ministerio de Educación (Ministry of Education): Chapter 8 shall not apply to procurements made in furtherance of programs that benefit the education sector, such as school feeding, school uniforms, basic bibliography and school supplies, tools for basic research and development.
5. Ministerio de Defensa (Ministry of Defense): Chapter 8 shall not cover procurements made by the Ministerio de Defensa for a transitional period of five year after the entry into force of this Agreement.
6. Ministerio de Transporte e Infraestructura (Ministry of Transport and Infrastructure): Chapter 8 shall not cover procurement made by the Ministerio de Transporte e Infraestructura for a transitional period of five year after the entry into force of this Agreement.

F. SCHEDULE OF PANAMA

Chapter 8 shall apply to the entities of central level of government which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

GOODS

Specified in Section D

Threshold: SDR 130 000

SERVICES

Specified in Section E

Threshold: SDR 130 000

CONSTRUCTION SERVICES (including build-operate transfer contracts, hereinafter referred to as “BOT contracts”)

Specified in Section F

Threshold: SDR 5 000 000

LIST OF ENTITIES

Chapter 8 shall apply only to the following entities of central level of government:

1.	Ministerio de Ambiente	Ministry of Environment
2.	Ministerio de Comercio e Industrias	Ministry of Commerce and Industries
3.	Ministerio de Gobierno (Note 1)	Ministry of Government
4.	Ministerio de la Presidencia	Ministry of Presidency
5.	Ministerio de Trabajo y Desarrollo Laboral	Ministry of Labor and Labor Development

Note to Section A

This Section shall not cover procurement of the following goods and services, as classified in the United Nations Central Product Classification, version 1.0 (CPC ver. 1.0).

1. Ministerio de Gobierno (Ministry of Government): Chapter 8 shall not cover the procurement of goods and services listed below on behalf of the Dirección General del Sistema Penitenciario (General Direction of the Penitentiary System):

- 21 - Meat, fish, fruit, vegetables, oils and fats;
- 22 - Dairy products;
- 23 - Grain mill products, starches and starch products; other food products;
- 24 - Beverages;
- 27 - Textile articles (other than apparel);
- 282 - Wearing apparel (other than furriery);
- 29 - Leather and leather products; footwear;
- 431 - Engines and turbines and parts thereof;
- 447 - Weapons and ammunition and parts thereof; and
- 6323 - Caterer services, providing meals to outside.

Section B:

SUB-CENTRAL GOVERNMENT ENTITIES

A. SCHEDULE OF KOREA

Chapter 8 shall apply to the entities of the sub-central level of government which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

GOODS

Threshold: SDR 200 000	Group A
SDR 400 000	Group B

SERVICES

Threshold: SDR 200 000	Group A
SDR 400 000	Group B

CONSTRUCTION SERVICES

Threshold: SDR 15 000 000

Build-operate-transfer (BOT)

Threshold: SDR 15 000 000

LIST OF ENTITIES:

1. GROUP A:

- 1.1. Seoul Metropolitan Government;
- 1.2. Busan Metropolitan City;
- 1.3. Daegu Metropolitan City;
- 1.4. Incheon Metropolitan City;
- 1.5. Gwangju Metropolitan City;
- 1.6. Daejeon Metropolitan City;
- 1.7. Ulsan Metropolitan City;
- 1.8. Gyeonggi-do;
- 1.9. Gangwon-do;
- 1.10. Chungcheongbuk-do;
- 1.11. Chungcheongnam-do;
- 1.12. Jeollabuk-do;
- 1.13. Jeollanam-do;
- 1.14. Gyeongsangbuk-do;
- 1.15. Gyeongsangnam-do;
- 1.16. Jeju Special Self-Governing Province.

2. GROUP B:

2.1. Local governments in Seoul Metropolitan Government:

- 2.1.1. Jongno-gu;
- 2.1.2. Jung-gu;
- 2.1.3. Yongsan-gu;
- 2.1.4. Seongdong-gu;
- 2.1.5. Gwangjin-gu;
- 2.1.6. Dongdaemun-gu;
- 2.1.7. Jungnang-gu;
- 2.1.8. Seongbuk-gu;
- 2.1.9. Gangbuk-gu;
- 2.1.10. Dobong-gu;
- 2.1.11. Nowon-gu;
- 2.1.12. Eunpyeong-gu;
- 2.1.13. Seodaemun-gu;
- 2.1.14. Mapo-gu;
- 2.1.15. Yangcheon-gu;
- 2.1.16. Gangseo-gu;
- 2.1.17. Guro-gu;
- 2.1.18. Geumcheon-gu;
- 2.1.19. Yeongdeungpo-gu;
- 2.1.20. Dongjak-gu;
- 2.1.21. Gwanak-gu;
- 2.1.22. Seocho-gu;
- 2.1.23. Gangnam-gu;
- 2.1.24. Songpa-gu;
- 2.1.25. Gangdong-gu.

2.2. Local governments in Busan Metropolitan City:

- 2.2.1. Jung-gu;
- 2.2.2. Seo-gu;
- 2.2.3. Dong-gu;
- 2.2.4. Yeongdo-gu;
- 2.2.5. Busanjin-gu;
- 2.2.6. Dongnae-gu;
- 2.2.7. Nam-gu;
- 2.2.8. Buk-gu;
- 2.2.9. Haeundae-gu;
- 2.2.10. Saha-gu;
- 2.2.11. Geumjeong-gu;
- 2.2.12. Gangseo-gu;
- 2.2.13. Yeonje-gu;
- 2.2.14. Suyeong-gu;
- 2.2.15. Sasang-gu;
- 2.2.16. Gijang-gun.

2.3. Local governments in Incheon Metropolitan City:

- 2.3.1. Jung-gu;
- 2.3.2. Dong-gu;

- 2.3.3. Nam-gu;
- 2.3.4. Yeonsu-gu;
- 2.3.5. Namdong-gu;
- 2.3.6. Bupyeong-gu;
- 2.3.7. Gyeyang-gu;
- 2.3.8. Seo-gu;
- 2.3.9. Ganghwa-gun;
- 2.3.10. Ongjin-gun.

Notes to Section B

1. The above sub-central administrative government entities cover "subordinate organizations under direct control", "offices" and "branch offices", as prescribed in the relevant provisions of the Local Autonomy Act of the Republic of Korea. Any entity with a separate legal personality that is not listed in this Annex is not covered.
2. Chapter 8 shall not apply to any set-asides for small- and medium-sized businesses according the Act Relating to Contracts to Which the Local Government is a Party and its Presidential Decree.

B. SCHEDULE OF COSTA RICA

Chapter 8 shall apply to the entities of the sub-central level of government which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

GOODS

Threshold: SDR 355 000

SERVICES

Specified in Section E

Threshold: SDR 355 000

CONSTRUCTION SERVICES

Specified in Section F

Threshold: SDR 15 000 000

BOT AND PUBLIC WORK CONCESSIONS

Threshold: SDR 15 000 000

LIST OF ENTITIES

Municipalities of:

1. Abangares
2. Acosta
3. Aguirre
4. Alajuela
5. Alajuelita
6. Alfaro Ruiz
7. Alvarado
8. Aserri
9. Atenas
10. Bagaces
11. Barba
12. Belén
13. Buenos Aires
14. Cañas
15. Carrillo
16. Cartago
17. Corredores
18. Coto Brus
19. Curridabat
20. Desamparados
21. Dota
22. El Guarco
23. Escazú
24. Esparza
25. Flores
26. Garabito
27. Goicoechea
28. Golfito
29. Grecia
30. Guácimo
31. Guatuso
32. Heredia
33. Hojancha
34. Jiménez
35. La Cruz
36. La Unión
37. León Cortés
38. Liberia
39. Limón
40. Los Chiles
41. Matina
42. Montes de Oca
43. Montes de Oro
44. Mora
45. Moravia
46. Nandayure
47. Naranjo

48. Nicoya
49. Oreamuno
50. Orotina
51. Osa
52. Palmares
53. Paraíso
54. Parrita
55. Pérez Zeledón
56. Poás
57. Pococí
58. Puntarenas
59. Puriscal
60. San Carlos
61. San Isidro
62. San José
63. San Mateo
64. San Pablo
65. San Rafael
66. San Ramón
67. Santa Ana
68. Santa Bárbara
69. Santa Cruz
70. Santo Domingo
71. Sarapiquí
72. Siquirres
73. Talamanca
74. Tarrazú
75. Tibás
76. Tilarán
77. Turrialba
78. Turrúbares
79. Upala
80. Valverde Vega
81. Vásquez de Coronado

C. SCHEDULE OF EL SALVADOR

Chapter 8 shall apply to the entities of the sub-central level of government which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

GOODS

Threshold: 355 000 SDR; or for the three year period following the date of entry into force, SDR 482 000

SERVICES

Specified in Section E

Threshold: 355 000 SDR; or for the three year period following the date of entry into force, SDR 482 000

CONSTRUCTION SERVICES

Specified in Section F

Threshold: 15 000 000 SDR

LIST OF ENTITIES

Municipalities of:

1. Santiago Texacuangos
2. Sessori
3. Nueva Guadalupe
4. Ciudad Arce
5. Santa Elena
6. San Agustín
7. Estanzuelas
8. Mercedes Umaña
9. Alegría
10. Nueva Granada
11. San Julián
12. San Alejo
13. Conchagua
14. Bolívar
15. San Rafael Obrajuelo
16. Tejutla
17. La Reina
18. Mejicanos
19. Ilopango
20. Acajutla
21. La Unión

D. SCHEDULE OF HONDURAS

Chapter 8 shall apply to the entities of sub-central level of government which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

GOODS

Thresholds: SDR 400 000

SERVICES

Specified in Section E

Thresholds: SDR 400 000

CONSTRUCTION SERVICES

Specified in Section F

Thresholds: SDR 15 000 000

Chapter 8 shall only apply to entities listed in this list.

LIST OF ENTITIES

Municipalities of:

1. La Ceiba, Atlántida
2. El Porvenir, Atlántida
3. Esparta, Atlántida
4. Jutiapa, Atlántida
5. La Masica, Atlántida
6. San Francisco, Atlántida
7. Tela, Atlántida
8. Arizona, Atlántida
9. Balfate, Colón
10. Iriona, Colón
11. Limón, Colón
12. Sabá, Colón
13. Santa Fe, Colón
14. Santa Rosa de Aguán, Colón
15. Sonaguera, Colón
16. Tocoa, Colón
17. Bonito Oriental, Colón
18. Comayagua, Comayagua
19. Ajuterique, Comayagua
20. El Rosario, Comayagua
21. Esquías, Comayagua
22. Humuya, Comayagua
23. La Libertad, Comayagua
24. Lamaní, Comayagua
25. Lejamaní, Comayagua
26. La Trinidad, Comayagua
27. Meámbar, Comayagua
28. Minas de Oro, Comayagua
29. Ojos de Agua, Comayagua
30. San Jerónimo, Comayagua
31. San José de Comayagua, Comayagua
32. San José del Potrero, Comayagua
33. San Luis, Comayagua

34. San Sebastián, Comayagua
35. Siguatepeque, Comayagua
36. Villa de San Antonio, Comayagua
37. Las Lajas, Comayagua
38. Taulabé, Comayagua
39. Santa Rosa de Copán, Copán
40. Cabañas, Copán
41. Concepción, Copán
42. Corquín, Copán
43. Cucuyagua, Copán
44. Dolores, Copán
45. Dulce Nombre, Copán
46. El Paraíso, Copán
47. Florida, Copán
48. La Jigua, Copán
49. La Unión, Copán
50. Nueva Arcadía, Copán
51. San Agustín, Copán
52. San Antonio de Copán, Copán
53. San Jerónimo, Copán
54. San José, Copán
55. San Juan de Opoa, Copán
56. San Nicolás, Copán
57. San Pedro, Copán
58. Santa Rita, Copán
59. Trinidad, Copán
60. Veracruz, Copán
61. Choloma, Cortés
62. Omoa, Cortés
63. Pimienta, Cortés
64. Potrerillos, Cortés
65. Puerto Cortés, Cortés
66. San Antonio de Cortés, Cortés
67. San Francisco de Yojoa, Cortés
68. San Manuel, Cortés
69. Santa Cruz de Yojoa, Cortés
70. Villanueva, Cortés
71. La Lima, Cortés
72. Choluteca, Choluteca
73. Apacilagua , Choluteca
74. Concepción de María, Choluteca
75. Duyure, Choluteca
76. El Corpus, Choluteca
77. El Triunfo, Choluteca
78. Marcovia, Choluteca
79. Morolica, Choluteca
80. Namasigue, Choluteca
81. Orocuina, Choluteca
82. Pespire, Choluteca
83. San Antonio de Flores, Choluteca

84. San Isidro, Choluteca
85. San José, Choluteca
86. San Marcos de Colón, Choluteca
87. Santa Ana de Yusguare, Choluteca
88. Alauca, El Paraíso
89. Danlí, El Paraíso
90. El Paraíso, El Paraíso
91. Guinope, El Paraíso
92. Jacaleapa, El Paraíso
93. Liure, El Paraíso
94. Morocelí, El Paraíso
95. Oropolí, El Paraíso
96. Potrerillos, El Paraíso
97. San Antonio de Flores, El Paraíso
98. San Lucas, El Paraíso
99. San Matías, El Paraíso
100. Soledad, El Paraíso
101. Teupasenti, El Paraíso
102. Texíguat, El Paraíso
103. Vado Ancho, El Paraíso
104. Yauyupe, El Paraíso
105. Trojes, El Paraíso
106. Alubarén, Francisco Morazán
107. Cedros, Francisco Morazán
108. Curarén, Francisco Morazán
109. El Porvenir, Francisco Morazán
110. Guaimaca, Francisco Morazán
111. La Libertad, Francisco Morazán
112. La Venta, Francisco Morazán
113. Lepaterique, Francisco Morazán
114. Maraita, Francisco Morazán
115. Marale, Francisco Morazán
116. Nueva Armenia, Francisco Morazán
117. Ojojona, Francisco Morazán
118. Orica, Francisco Morazán
119. Reitoca, Francisco Morazán
120. Sabanagrande, Francisco Morazán
121. San Antonio de Oriente, Francisco Morazán
122. San Buenaventura, Francisco Morazán
123. San Ignacio, Francisco Morazán
124. San Juan de Flores, Francisco Morazán
125. San Miguelito, Francisco Morazán
126. Santa Ana, Francisco Morazán
127. Santa Lucía, Francisco Morazán
128. Talanga, Francisco Morazán
129. Tatumbla, Francisco Morazán
130. Valle de Angeles, Francisco Morazán
131. Villa de San Francisco, Francisco Morazán
132. Vallecillo, Francisco Morazán
133. Puerto Lempira, Gracias a Dios

134. Brus Laguna, Gracias a Dios
135. Ahuas, Gracias a Dios
136. Juan Francisco Bulnes, Gracias a Dios
137. Villeda Morales, Gracias a Dios
138. Wampusirpi, Gracias a Dios
139. La Esperanza, Intibucá
140. Camasca, Intibucá
141. Colomoncagua, Intibucá
142. Concepción, Intibucá

E. SCHEDULE OF PANAMA

Chapter 8 shall apply to the entities of the sub-central level of government which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

GOODS

Specified in Section D

Threshold: SDR 400 000

SERVICES

Specified in Section E

Threshold: SDR 400 000

CONSTRUCTION SERVICES (including BOT contracts)

Specified in Section F

Threshold: SDR 15 000 000

LIST OF ENTITIES

Chapter 8 shall apply only to the following entities of the sub-central level of government:

Provincia de Bocas del Toro

1. Municipio de Bocas del Toro
2. Municipio de Chiriquí Grande
3. Municipio de Changuinola

Province of Bocas del Toro

- Municipality of Bocas del Toro
- Municipality of Chiriqui Grande
- Municipality of Changuinola

Provincia de Coclé

4. Municipio de Aguadulce

Province of Cocle

- Municipality of Aguadulce

- | | | |
|----|-------------------------|----------------------------|
| 5. | Municipio de Antón | Municipality of Anton |
| 6. | Municipio de La Pintada | Municipality of La Pintada |
| 7. | Municipio de Natá | Municipality of Nata |
| 8. | Municipio de Olá | Municipality of Ola |
| 9. | Municipio de Penonomé | Municipality of Penonome |

Provincia de Colón

Province of Colon

- | | | |
|-----|---------------------------|------------------------------|
| 10. | Municipio de Chagres | Municipality of Chagres |
| 11. | Municipio de Donoso | Municipality of Donoso |
| 12. | Municipio de Portobelo | Municipality of Portobelo |
| 13. | Municipio de Santa Isabel | Municipality of Santa Isabel |

Provincia de Chiriquí

Province of Chiriqui

- | | | |
|-----|---------------------------|------------------------------|
| 14. | Municipio de Alanje | Municipality of Alanje |
| 15. | Municipio de Barú | Municipality of Barú |
| 16. | Municipio de Boquerón | Municipality of Boqueron |
| 17. | Municipio de Boquete | Municipality of Boquete |
| 18. | Municipio de Bugaba | Municipality of Bugaba |
| 19. | Municipio de David | Municipality of David |
| 20. | Municipio de Dolega | Municipality of Dolega |
| 21. | Municipio de Gualaca | Municipality of Gualaca |
| 22. | Municipio de Remedios | Municipality of Remedios |
| 23. | Municipio de Renacimiento | Municipality of Renacimiento |
| 24. | Municipio de San Lorenzo | Municipality of San Lorenzo |
| 25. | Municipio de San Félix | Municipality of San Felix |
| 26. | Municipio de Tolé | Municipality of Tole |

Provincia de Darién

Province of Darien

- | | | |
|-----|------------------------|---------------------------|
| 27. | Municipio de Chepigana | Municipality of Chepigana |
| 28. | Municipio de Pinogana | Municipality of Pinogana |

Provincia de Herrera

Province of Herrera

- | | | |
|-----|--------------------------|-----------------------------|
| 29. | Municipio de Chitré | Municipality of Chitre |
| 30. | Municipio de Las Minas | Municipality of Las Minas |
| 31. | Municipio de Los Pozos | Municipality of Los Pozos |
| 32. | Municipio de Ocú | Municipality of Ocu |
| 33. | Municipio de Parita | Municipality of Parita |
| 34. | Municipio de Pesé | Municipality of Pese |
| 35. | Municipio de Santa María | Municipality of Santa Maria |

Provincia de Los Santos

Province of Los Santos

- | | | |
|-----|-------------------------|----------------------------|
| 36. | Municipio de Guararé | Municipality of Guarare |
| 37. | Municipio de Las Tablas | Municipality of Las Tablas |
| 38. | Municipio de Los Santos | Municipality of Los Santos |
| 39. | Municipio de Macaracas | Municipality of Macaracas |

- | | | |
|-----|---------------------|------------------------|
| 40. | Municipio de Pedasí | Municipality of Pedasi |
| 41. | Municipio de Pocrí | Municipality of Pocrí |
| 42. | Municipio de Tonosí | Municipality of Tonosí |

Provincia de Panamá

Province of Panama

- | | | |
|-----|----------------------------|-------------------------------|
| 43. | Municipio de Balboa | Municipality of Balboa |
| 44. | Municipio de Chepo | Municipality of Chepo |
| 45. | Municipio de Chimán | Municipality of Chiman |
| 46. | Municipio de San Miguelito | Municipality of San Miguelito |
| 47. | Municipio de Taboga | Municipality of Taboga |

Provincia de Panamá Oeste

Province of Panama Oeste

- | | | |
|-----|--------------------------|-----------------------------|
| 48. | Municipio de Arraiján | Municipality of Arraijan |
| 49. | Municipio de Capira | Municipality of Capira |
| 50. | Municipio de Chame | Municipality of Chame |
| 51. | Municipio de La Chorrera | Municipality of La Chorrera |
| 52. | Municipio de San Carlos | Municipality of San Carlos |

Provincia de Veraguas

Province of Veraguas

- | | | |
|-----|----------------------------|-------------------------------|
| 53. | Municipio de Atalaya | Municipality of Atalaya |
| 54. | Municipio de Calobre | Municipality of Calobre |
| 55. | Municipio de Cañazas | Municipality of Cañazas |
| 56. | Municipio de La Mesa | Municipality of La Mesa |
| 57. | Municipio de Las Palmas | Municipality of Las Palmas |
| 58. | Municipio de Montijo | Municipality of Montijo |
| 59. | Municipio de Río de Jesús | Municipality of Rio de Jesus |
| 60. | Municipio de San Francisco | Municipality of San Francisco |
| 61. | Municipio de Santa Fe | Municipality of Santa Fe |
| 62. | Municipio de Santiago | Municipality of Santiago |
| 63. | Municipio de Soná | Municipality of Sona |
| 64. | Municipio de Mariato | Municipality of Mariato |

Section C:

OTHER COVERED ENTITIES

A. SCHEDULE OF KOREA

Chapter 8 shall apply to other government entities, which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

GOODS	SDR 400 000
SERVICES	SDR 400 000
CONSTRUCTION SERVICES	SDR 15 000 000

LIST OF ENTITIES

1. Korea Development Bank;
2. Industrial Bank of Korea;
3. Korea Minting and Security Printing Corporation;
4. Korea Electric Power Corporation (except purchases of products in the categories of HS Nos. 8504, 8535, 8537 and 8544) (Note 3);
5. Korea Coal Corporation;
6. Korea Resources Corporation;
7. Korea National Oil Corporation;
8. Korea Trade-Investment Promotion Agency;
9. Korea Expressway Corporation;
10. Korea Land and Housing Corporation;
11. Korea Water Resources Corporation;
12. Korea Rural Community Corporation;
13. Korea Agro-Fisheries Trade Corporation;
14. Korea Tourism Organization;
15. Korea Labor Welfare Corporation;
16. Korea Gas Corporation (Note 3);
17. Korea Railroad Corporation;
18. Korea Rail Network Authority (Note 4);
19. Seoul Metro;
20. Seoul Metropolitan Rapid Transit Corporation;
21. Incheon Metro;
22. Busan Transportation Corporation;
23. Daegu Metropolitan Transit Corporation;
24. Daejeon Metropolitan Express Transit Corporation;
25. Gwangju Metropolitan Rapid Transit Corporation.

Notes to Section C

1. Chapter 8 shall not apply to any set-asides for small- and medium-sized businesses according to the Act on the Management of Public Institutions, the Rule on Contract Business of Public Institutions and Quasi-governmental

Institutions, the Local Public Enterprises Act and the Enforcement Regulations of the Local Public Enterprises Act.

2. Chapter 8 does not cover procurement of the transportation services that form a part of, or are incidental to, a procurement contract.
3. Chapter 8 does not cover procurement by the Korea Electric Power Corporation and the Korea Gas Corporation of the following services:

Description	CPC Prov. Reference No.
a. Engineering services	8672
b. Integrated engineering services	8673
c. Computer and related services	84
d. Composition and purity testing and analysis services	86761
e. Technical inspection services	86764
f. Related scientific and technical consulting services	8675
g. Repair services incidental to metal products, machinery and equipment	633, 8861-8866
h. Management consulting service	865
i. Project management services	86601
j. Telecommunication services (including code and protocol conversion)	7523

4. For procurement by the Korea Rail Network Authority, Chapter 8 only covers the following:
 - a. Construction and procurement of conventional railroad facilities;
 - b. Engineering service including conventional railroad design;
 - c. Supervision of conventional railroad facilities;
 - d. Management of conventional railroad facilities.

B. SCHEDULE OF COSTA RICA

Chapter 8 shall apply to other government entities, which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

GOODS

Thresholds:

1. For entities of List A: SDR 200 000
2. For entities of List B: SDR 400 000

SERVICES

Specified in Section E

Thresholds:

1. For entities of List A: SDR 200 000
2. For entities of List B: SDR 400 000

CONSTRUCTION SERVICES

Specified in Section F

Threshold for lists A and B: SDR 15 000 000

BOT AND PUBLIC WORK CONCESSIONS

Threshold: SDR 15 000 000

LIST OF ENTITIES

List A:

- | | | |
|-----|--|--|
| 1. | Junta Administrativa de la Imprenta Nacional | Administrative Bureau for the National Printer |
| 2. | Programa Integral de Mercadeo Agropecuario – PIMA | Program on Agricultural Marketing |
| 3. | Banco Hipotecario de la Vivienda – BANHVI | Mortgages' and Housing Bank |
| 4. | Consejo de Transporte Público | Public Transportation Council |
| 5. | Instituto Costarricense del Deporte y la Recreación | Costa Rican Institute of Sports and Recreation |
| 6. | Instituto Nacional de Fomento Cooperativo – INFOCOOP | National Institute for Promotion of Cooperatives |
| 7. | Banco Central de Costa Rica ¹ | Costa Rica's Central Bank |
| 8. | Instituto Costarricense de Puertos del Pacífico – INCOP | Costa Rican Institute for Ports of the Pacific Ocean |
| 9. | Autoridad Reguladora de los Servicios Públicos – ARESEP | Regulatory Authority for Public Services |
| 10. | Servicio Nacional de Aguas Subterráneas, Riego y Avenamiento | National Service of Groundwater, Irrigation and Drainage |

List B:

- | | | |
|----|--|---|
| 1. | Instituto Costarricense de Electricidad - ICE ² | Costa Rican Institute of Electricity |
| 2. | Refinadora Costarricense de Petróleo - RECOPE | Costa Rican Oil Refining Company |
| 3. | Consejo Nacional de Vialidad - CONAVI ² | General Directorate on Highway Administration |
| 4. | Instituto Costarricense de | Costa Rican Institute on Railroads |

- Ferrocarriles – INCOFER²
5. Consejo Nacional de Concesiones National Concessions Council

Notes to Section C

1. Banco Central de Costa Rica. Chapter 8 shall not apply to procurements for issuing of bills and coins.
2. Instituto Costarricense de Electricidad – ICE, Consejo Nacional de Vialidad – CONAVI- and Instituto Costarricense de Ferrocarriles –INCOFER-: Time periods set out in Article 8.9, shall not apply to the ICE, CONAVI and INCOFER. The ICE CONAVI and INCOFER shall provide suppliers sufficient time to prepare and submit responsive tenders. Notwithstanding Article 8.16 (Domestic Review Procedures), paragraph 2, ICE, CONAVI and INCOFER shall provide no less than three business days for suppliers to prepare and submit written challenges.

C. SCHEDULE OF EL SALVADOR

Chapter 8 shall apply to other government entities which procure in accordance with the provisions of this Agreement, where the value of the procurement equals or exceeds:

GOODS

Threshold:

1. For entities of List A: 400 000 SDR
2. For entities of List B: 400 000 SDR

SERVICES

Specified in Section E

Threshold:

1. For entities of List A: 400 000 SDR
2. For entities of List B: 400 000 SDR

CONSTRUCTION SERVICES

Specified in Section F

Threshold:

Threshold for lists A and B: 15 000 000 SDR

List A

1.	Consejo Nacional de Ciencia y Tecnología	National Council of Science and Technology
2.	Consejo Salvadoreño del Café	Salvadoran Coffee Council
3.	Corporación Salvadoreña de Inversiones	Salvadoran Investment Corporation
4.	Corporación Salvadoreña de Turismo	Salvadoran Tourism Corporation
5.	Federación Salvadoreña de Fútbol	Salvadoran Football Federation
6.	Centro Internacional de Ferias y Convenciones de El Salvador	International Fairs and Conventions Center of El Salvador
7.	Fondo de Inversión Social para el Desarrollo	Local Social Investment Fund for Local Development
8.	Hogar de Ancianos "Narcisa Castillo", Santa Ana	Nursing Home "Narcisa Castillo," Santa Ana
9.	Hospital Nacional de niños "Benjamín Bloom"	National Children's Hospital "Benjamín Bloom"
10.	Hospital Nacional "Dr. Luis Edmundo Vásquez", Chalatenango	National Hospital "Dr. Luis Edmundo Vásquez" Chalatenango
11.	Hospital Nacional "Francisco Menéndez", Ahuachapán	National Hospital "Francisco Menéndez" Ahuachapán
12.	Hospital Nacional "Juan José Fernández", Zacamil	National Hospital "Juan Jose Fernandez" Zacamil
13.	Hospital Nacional "San Juan de Dios", San Miguel	National Hospital "San Juan de Dios," San Miguel
14.	Hospital Nacional "San Juan de Dios", Santa Ana	National Hospital "San Juan de Dios", Santa Ana
15.	Hospital Nacional "San Juan de Dios", Sonsonate	National Hospital "San Juan de Dios", Sonsonate
16.	Hospital Nacional "San Pedro", Usulután	National Hospital "San Pedro", Usulután
17.	Hospital Nacional "San Rafael", Santa Tecla	National Hospital "San Rafael" Santa Tecla
18.	Hospital Nacional "Santa Gertrudis," San Vicente	National Hospital "Santa Gertrudis," San Vicente
19.	Hospital Nacional "Santa Teresa", Zacatecoluca	National Hospital "Santa Teresa", Zacatecoluca
20.	Hospital Nacional de Ciudad Barrios	National Hospital of Ciudad Barrios
21.	Hospital Nacional de Cojutepeque	National Hospital in Cojutepeque
22.	Hospital Nacional de Ilobasco	National Hospital of Ilobasco
23.	Hospital Nacional de Jiquilisco	National Hospital of Jiquilisco
24.	Hospital Nacional de La Unión	National Hospital of La Unión
25.	Hospital Nacional de Metapán	National Hospital Metapán
26.	Hospital Nacional de Nueva Concepción	National Hospital of Nueva Concepción
27.	Hospital Nacional de Nueva Guadalupe	National Hospital of Nueva Guadalupe
28.	Hospital Nacional de San Francisco Gotera	National Hospital of San Francisco Gotera
29.	Hospital Nacional de Santa Rosa de Lima	National Hospital of Santa Rosa de Lima
30.	Hospital Nacional de Santiago de María	National Hospital of Santiago de Maria
31.	Hospital Nacional de Sensuntepeque	National Hospital of Sensuntepeque

32.	Hospital Nacional de Suchitoto	National Hospital of Suchitoto
33.	Hospital Nacional Neumológico "Dr. José Antonio Saldaña"	Neumológico National Hospital "Dr. Jose Antonio Saldaña"
34.	Hospital Nacional Psiquiátrico "Dr. José Molina Martínez"	National Psychiatric Hospital "Dr. Jose Molina Martinez"
35.	Hospital Nacional "Enfermera Angélica Vidal de Najarro", San Bartolo	National Hospital "Nurse Angelica Vidal Najarro" San Bartolo
36.	Instituto Nacional de los Deportes de El Salvador	National Institute of Sports of El Salvador
37.	Instituto Nacional de Pensiones de los Empleados Públicos	National Pensions Institute for Public Employees
38.	Instituto Salvadoreño de Desarrollo de la Mujer	Salvadoran Institute for the Development of Women
39.	Instituto Salvadoreño de Desarrollo Municipal	Salvadoran Institute of Municipal Development
40.	Instituto Salvadoreño de Fomento Cooperativo	Salvadoran Institute for Cooperative Development
41.	Instituto Salvadoreño de Formación	Salvadoran Professional Vocational Training Institute
42.	Instituto Salvadoreño de Protección al Menor	Salvadoran Institute Child Protection
43.	Instituto Salvadoreño de Rehabilitación Integral	Salvadoran Comprehensive Rehabilitation Institute
44.	Instituto Salvadoreño de Transformación Agraria	Salvadoran Institute for Agrarian Transformation
45.	Registro Nacional de las Personas Naturales	National Registry of Natural Persons
46.	Superintendencia del Sistema Financiero	Superintendent of Financial System
47.	Unidad Técnica Ejecutiva	Executive Technical Unit

List B

1.	Centro Nacional de Registros	National Registration Center
2.	Hospital Nacional Rosales	National Hospital Rosales
3.	Superintendencia General de Electricidad y Telecomunicaciones (SIGET)	General Superintendency of Electricity and Telecommunications (SIGET)

Note to Section C

Chapter 8 shall not apply to procurement of goods classified under Section 2 (food products, beverages and snuff, textiles products, clothing and leather products) of the CPC ver. 1.1, for entities from the list A.

D. SCHEDULE OF HONDURAS

Chapter 8 shall apply to other covered entities, which procure in accordance with the provisions of such Chapter, where the value of procurement equals or exceeds:

GOODS

Thresholds: SDR 400 000

SERVICES

Specified in Section E

Thresholds: SDR 400 000

CONSTRUCTION SERVICES

Specified in Section F

Thresholds: SDR 15 000 000

LIST OF ENTITIES:

- | | | |
|-----|---|---|
| 1. | Instituto Nacional de Conservación y Desarrollo Forestal, Áreas Protegidas y Vida Silvestre (ICF) | National Institute of Forest Conservation and Development, Protected Areas and Wildlife |
| 2. | Instituto Hondureño de Mercadeo Agrícola (IHMA) | Honduran Institute of Agricultural Marketing |
| 3. | Instituto Hondureño para la prevención del Alcoholismo, Drogadicción y Farmacodependencia (IHADFA) | Honduran Institute for the Prevention of Alcoholism and Drug Addiction |
| 4. | Instituto Hondureño de Turismo (IHT) | Honduran Institute of Tourism |
| 5. | Instituto Nacional de Jubilaciones y Pensiones de los Funcionarios y Empleados del Poder Ejecutivo (INJUPEMP) | National Institute of Retirement and Pension Officers and Employees of the Executive Branch |
| 6. | Comisión Nacional Pro-Instalaciones Deportivas y Mejoramiento del Deporte (CONAPID) | National Pro-Sports Facilities Commission and Improvement Sports |
| 7. | Comité Permanente de Contingencias (COPECO) | Permanent Contingencies Committee |
| 8. | Instituto Nacional Agrario (INA) | National Agrarian Institute |
| 9. | Banco Central de Honduras (BCH) (note 1) | Central Bank of Honduras (note 1) |
| 10. | Empresa Nacional Portuaria (ENP) | National Port Company |

Notes to Section C

1. Banco Central de Honduras (Central Bank of Honduras): Chapter 8 does not cover the issuance or the circulation of currency.
2. Chapter 8 only shall apply to entities listed in this list.

E. SCHEDULE OF NICARAGUA

1. Chapter 8 shall apply to other covered entities, which procure in accordance with the provisions of this Agreement, where the value of procurement equals or exceeds:

GOODS

Thresholds:

1. For entities of List A: SDR 200 000; or for the three year period following the date of entry into force of this Agreement, SDR 274 000
2. For entities of List B: SDR 400 000; or for the three year period following the date of entry into force of this Agreement, SDR 550 000

SERVICES

Specified in Section E

Thresholds:

1. For entities of List A: SDR 200 000; or for the three year period following the date of entry into force of this Agreement, SDR 274 000
2. For entities of List B: SDR 400 000; or for the three year period following the date of entry into force of this Agreement, SDR 550 000

CONSTRUCTION SERVICES

Specified in Section F

Thresholds for list A and B: SDR 15 000 000; or for the three year period following the date of entry into force of this Agreement, SDR 18 000 000

2. Chapter 8 shall apply only to the entities including in the following list:

List A

1. Banco Central de Nicaragua (note 1) Nicaragua's Central Bank
2. Dirección General de Ingresos (note 2) General Directorate of Taxation
3. Instituto Nacional de Información National Development Information

	de Desarrollo	Institute
4.	Instituto Nacional Forestal	National Institute of Forest
5.	Instituto Nicaragüense de Cultura	Nicaraguan Institute of Culture
6.	Instituto Nicaragüense de Estudios Territoriales	Nicaraguan Institute of Territorial Studies
7.	Instituto Nicaragüense de Deportes	Nicaraguan Institute of Sports
8.	Instituto Nicaragüense de Tecnología Agropecuaria	Nicaraguan Institute of Agricultural Technology
9.	Instituto Nicaragüense de Turismo	Nicaraguan Institute of Tourism
10.	Procuraduría para la Defensa de los Derechos Humanos	Procurator for the Defense of Human Rights
11.	Procuraduría General de la República	General Procurator of the Republic
12.	Ministerio Público	Public Ministry
13.	Teatro Nacional Rubén Darío	Ruben Darío National Theatre
14.	Universidades (con respecto a las compras financiadas con fondos del Estado)	Universities (with respect to purchases financed with state funds)
15.	Instituto Nicaragüense de Fomento Cooperativo	Nicaraguan Institute of Cooperative Development
16.	Fondo Nacional de Desarrollo Forestal	National Forest Development Fund
17.	Instituto Tecnológico Nacional	National Technological Institute
18.	Radio Nicaragua	Radio Nicaragua

List B

1.	Correos de Nicaragua	Nicaragua's Post Office
2.	Instituto Nacional Tecnológico	National Institute of Technology
3.	Instituto Nicaragüense de Acueductos y Alcantarillados	Nicaraguan Institute of Aqueducts and Sewers
4.	Instituto Nicaragüense de Energía	Nicaraguan Energy Institute
5.	Instituto de Vivienda Urbana y Rural	Institute for Urban and Rural Housing

Notes to Section C

1. Banco Central de Nicaragua: Chapter 8 shall not apply to procurements for issuing of bills and coins, as well as the procurement of other specialized services.
2. Dirección General de Ingresos: Chapter 8 shall not apply to the procurement for issuing of passports (including its elements of security such as security paper and security plastic), stamp duty and other tax species.

F. SCHEDULE OF PANAMA

Chapter 8 shall apply to other entities which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

GOODS

Specified in Section D

Threshold: SDR 400 000

SERVICES

Specified in Section E

Threshold: SDR 400 000

CONSTRUCTION SERVICES (including BOT contracts)

Specified in Section F

Threshold: SDR 15 000 000

LIST OF ENTITIES

Chapter 8 shall apply only to the following entities:

- | | | |
|-----|---|---|
| 1. | Aeropuerto Internacional de Tocumen | Tocumen International Airport |
| 2. | Agencia del Área Económica Especial Panamá-Pacífico | Panama-Pacific Economic Special Area Agency |
| 3. | Autoridad de Protección al Consumidor y Defensa de la Competencia | Authority for Consumer Protection and Competition Defense |
| 4. | Autoridad Nacional de los Servicios Públicos | National Authority of the Public Services |
| 5. | Autoridad Panameña de Seguridad de Alimentos | Panamanian Food Safety Authority |
| 6. | Instituto de Acueducto y Alcantarillados Nacionales | National Institute of Aqueducts and Sewers |
| 7. | Instituto de Seguro Agropecuario | Agricultural Insurance Institute |
| 8. | Instituto Nacional de Cultura | National Institute of Culture |
| 9. | Instituto Panameño de Rehabilitación Especial | Panamanian Institute of Special Rehabilitation |
| 10. | Instituto para la Formación y Aprovechamiento de Recursos Humanos | Institute for Training and Improving Human Resources |
| 11. | Registro Público de Panamá | Public Registry of Panama |
| 12. | Superintendencia de Bancos | Superintendency of Banks |
| 13. | Superintendencia del Mercado de Valores | Superintendency of the Securities Market |

14. Universidad Tecnológica de Panamá Panama Technological University

Section D:

GOODS

A. SCHEDULE OF KOREA

1. Chapter 8 covers procurement of all goods procured by the entities listed in Sections A through C, unless otherwise specified in this Agreement.
2. Subject to the decision of the Korean Government under the provisions of paragraph 1, Article 8.3 (Exceptions), for procurement by the Ministry of National Defense and the Defense Acquisition Program Administration, Chapter 8 covers the following FSC categories only.

FSC Reference No. Description

1.	2510	Vehicular cab, body, and frame structural components;
2.	2520	Vehicular power transmission components;
3.	2540	Vehicular furniture and accessories;
4.	2590	Miscellaneous vehicular components;
5.	2610	Tires and tubes, pneumatic, except aircraft;
6.	2910	Engine fuel system components, non-aircraft;
7.	2920	Engine electrical system components, non-aircraft;
8.	2930	Engine cooling system components, non-aircraft;
9.	2940	Engine air and oil filters, strainers and cleaners, non-aircraft;
10.	2990	Miscellaneous engine accessories, non-aircraft;
11.	3020	Gears, pulleys, sprockets and transmission chain;
12.	3416	Lathes;
13.	3417	Milling machines;
14.	3510	Laundry and dry cleaning equipment;
15.	4110	Refrigeration equipment;
16.	4230	Decontaminating and impregnating equipment;
17.	4520	Space and water heating equipment;
18.	4940	Miscellaneous maintenance and repair shop specialize equipment;
19.	5120	Hand tools, nonedged, non-powered;
20.	5410	Prefabricated and portable buildings;
21.	5530	Plywood and veneer;
22.	5660	Fencing, fences, gates and components;
23.	5945	Relays and solenoids;
24.	5965	Headsets, handsets, microphones and speakers;
25.	5985	Antennas, waveguide, and related equipment;
26.	5995	Cable, cord, and wire assemblies: communication equipment;
27.	6505	Drugs and biologicals;
28.	6220	Electric vehicular lights and fixtures;
29.	6840	Pest control agents disinfectants;
30.	6850	Miscellaneous chemical specialties;
31.	7310	Food cooking, baking, and serving equipment;
32.	7320	Kitchen equipment and appliances;
33.	7330	Kitchen hand tools and utensils;

- 34. 7350 Tableware;
- 35. 7360 Sets, kits, outfits, and modules, food preparation and serving;
- 36. 7530 Stationery and record forms;
- 37. 7920 Brooms, brushes, mops, and sponges;
- 38. 7930 Cleaning and polishing compounds and Preparations;
- 39. 8110 Drums and cans;
- 40. 9150 Oils and greases: cutting, lubricating, and hydraulic;
- 41. 9310 Paper and paperboard

B. SCHEDULE OF PANAMA

Chapter 8 shall apply to all goods procured by the entities listed in the Sections A, B and C of this Annex, subject to the Notes to the respective Sections and the General Notes.

Section E:
SERVICES

A. SCHEDULE OF KOREA

Of the Universal List of Services, as contained in document MTN.GNS/W/120, the following services are covered:

MTN.GNS/W/120	CPC	Description
1.A.b.	862	Accounting, auditing and bookkeeping services
1.A.c.	863	Taxation services
1.A.d.	8671	Architectural services
1.A.e.	8672	Engineering services
1.A.f.	8673	Integrated engineering services
1.A.g.	8674	Urban planning and landscape architectural services
1.B.	84	Computer Services
1.B.a.	841	Consultancy services related to the installation of computer hardware
1.B.b.	842	Software implementation services
1.B.c.	843	Data processing services
1.B.d.	844	Data base services
1.B.e.	845	Maintenance and repair services of office machinery and equipment (including computers)
1.E.a.	83103	Rental/leasing services without operators relating to ships
1.E.b.	83104	Rental/leasing services without operators relating to aircraft
1.E.c.	83101, 83105*	Rental/leasing services without operators relating to other transport equipment (only passenger vehicles for less than fifteen passengers)
1.E.d.	83106, 83108, 83109, 83107	Rental/leasing services without operators relating to other machinery and equipment
1.F.a.	8711, 8719	Advertising agency services
1.F.b.	864	Market research and public opinion polling services
1.F.c.	865	Management consulting services
1.F.d.	86601	Project management services

MTN.GNS/W/120	CPC	Description
1.F.e.	86761*	Composition and purity testing and analysis services (only inspection, testing and analysis services of air, water, noise level and vibration level)
	86764	Technical inspection services
1.F.f.	8811*, 8812*, 8814*	Consulting services relating to agriculture and animal husbandry Services incidental to forestry (excluding aerial fire fighting and disinfection)
1.F.g.	882*	Consulting services relating to fishing
1.F.h.	883*	Consulting services relating to mining
1.F.m.	86751, 86752	Related scientific and technical consulting services
1.F.n.	633, 8861 8862, 8863 8864, 8865 8866	Maintenance and repair of equipment
1.F.p.	875	Photographic services
1.F.q.	876	Packaging services
1.F.r.	88442*	Printing (screen printing, gravure printing, and services relating to printing)
1.F.s.	87909*	Stenography services Convention agency services
1.F.t.	87905	Translation and interpretation services
2.C.j.	7523*	On-line information and data-base retrieval
2.C.k.	7523*	Electronic data interchange
2.C.l.	7523*	Enhanced/value-added facsimile services including store and forward, store and retrieve
2.C.m.	-	Code and protocol conversion
2.C.n.	843*	On-line information and/or data processing (including transaction processing)
2.D.a.	96112*, 96113*	Motion picture and video tape production and distribution services (excluding those services for cable TV broadcasting)
2.D.e.	-	Record production and distribution services (sound recording)
6.A.	9401*	Refuse water disposal services (only collection and treatment services of industrial waste water)
6.B.	9402*	Industrial refuse disposal services (only collection, transport, and disposal services of industrial refuse)
6.D.	9404*, 9405*	Cleaning services of exhaust gases and noise abatement services (services other

MTN.GNS/W/120	CPC	Description
		than construction work services)
	9406*, 9409*	Environmental testing and assessment services (only environmental impact assessment services)
9.A	641	Hotel and other lodging services
9.A	642	Food serving services
9.A	6431	Beverage serving services without entertainment (Excluding rail and air transport related facilities in CPC 6431)
9.B	7471	Travel agency and tour operator services (except Government Transportation Request)
11.A.b.	7212*	International transport, excluding cabotage
11.A.d.	8868*	Maintenance and repair of vessels
11.F.b.	71233*	Transportation of containerized freight, excluding cabotage
11.H.c	748*	Freight transport agency services
		- Maritime agency services
		- Maritime freight forwarding services
		- Shipping brokerage services
		- Air cargo transport agency services
		- Customs clearance services
11.I.		- Freight forwarding for rail transport

Note to Section E

Asterisks (*) designate "part of" as described in detail in the Revised Conditional Offer of the Republic of Korea Concerning Initial Commitments on Trade in Services.

B. SCHEDULE OF COSTA RICA

Chapter 8 shall apply to all services procured by the entities listed in Sections A, B and C of this Annex, subject to the General Notes, except for the services listed in this Annex. All services covered by this Annex are subject to the existing measures listed in Costa Rica's Schedule to Annexes I, II and III.

Chapter 8 does not cover procurement of the following services as classified in the United Nations Central Product Classification 1.0 (CPC version 1.0):

1. Research and Development

Division 81 Research and Development Services

2. Management of Government-Owned Facilities (Administrative Facilities and Service

Buildings, Airfield, Communications, and Missile Facilities, Educational Buildings, Hospital Buildings, Industrial Buildings, Residential Buildings, Warehouse Buildings, Research and Development Facilities, Other Buildings, Conservation and Development Facilities, Highways, Roads, Streets, Bridges and Railways, Electric Power Generation (EPG) Facilities, Utilities, Other Non-Building Facilities).

3. Management and Distribution of Lotteries

Class 9692 Gambling and Betting services

4. Public Services

Division 69 Electricity Distribution Services; Gas and Water Distribution Services through mains

Division 91 Public Administration and other services to the community as a whole; Compulsory Social Security Services

Division 92 Education Services (public education)

Division 93 Health and Social Services

C. SCHEDULE OF EL SALVADOR

Chapter 8 shall apply to all services procured by the entities listed in Sections A, B and C of this Annex, subject to the General Notes, except for the services listed in this Annex. All services covered by this Annex are subject to the measures listed in El Salvador's Schedule to Annexes I, II and III.

D. SCHEDULE OF HONDURAS

Chapter 8 shall apply to all services procured by the entities listed in Sections A, B, and C, subject to the Notes to the respective Sections and Section F, except for the services excluded in this Section. All services covered by this Annex are subject to the measures listed in Honduras's Schedule to Annexes I, II and III.

Chapter 8 does not cover the following services, as elaborated in CPC, version 1.0:

(a) Public Services

1. Division 64 Land Transport Services
2. Division 66 Air Transport Services

3. Division 69 Electricity Distribution Services; Gas and Water Distribution Services through mains.
 4. Division 91 Public Administration and other services to the community as a whole; Compulsory Social Security Services.
 5. Division 92 Education Services (public education).
 6. Division 93 Health and Social Services.
 7. Division 94 Sewage and Refuse Disposal, Sanitation and other Environmental Protection Services.
- (b) Individual Professional Services (Chapter 8 does not cover the contracting of individuals, for defined periods, who provide a professional service, where such contracting is not used to avoid the obligations of such Chapter).

E. SCHEDULE OF NICARAGUA

Chapter 8 shall apply to all services procured by the entities listed in Sections A and C, subject to the Notes to the respective Sections and Section F, except for the services excluded in this Section. All services covered by this Annex are subject to the measures listed in Nicaragua's Schedule to Annexes I, II and III.

Chapter 8 does not cover procurement of the followings services, as elaborated in the Common Classification System (for a complete listing of the Common Classification System see www.sice.oas.org/trade/nafta/chap-105.asp):

Management of Government-Owned Facilities (Administrative Facilities and Service Buildings, Airfield, Communications, and Missile Facilities, Educational Buildings, Hospital Buildings, Industrial Buildings, Residential Buildings, Warehouse Buildings, Research and Development Facilities, Other Buildings, Conservation and Development Facilities, Highways, Roads, Streets, Bridges and Railways, Electric Power Generation (EPG) Facilities, Utilities, Other Non-Building Facilities).

Chapter 8 does not cover procurement of the following services, as classified in the United Nations Central Product Classification 1.0 (CPC version 1.0):

Public Services

Division 69 Electricity distribution services; gas and water distribution services through mains,

Division 81 Research and development services,

Division 82 Professional, scientific and technical services,

Division 83 Other professional, scientific and technical services,

Division 91 Public administration and other services to the community as a whole;
compulsory social security services,

Division 92 Education Services (public education),

Division 93 Health and social services,

Division 94 Sewage and refuse disposal, sanitation and other environmental protection
services.

F. SCHEDULE OF PANAMA

1. Chapter 8 shall apply to all services procured by the entities listed in the Sections A, B and C of this Annex, subject to the Notes to the respective Sections and the General Notes, except for the services excluded in this Section.

2. All services covered by this Annex are subject to the measures listed in Panama's Schedule to Annexes I, II and III.

3. Chapter 8 shall not cover procurement of the following services, as classified in the CPC ver. 1.0 and the Common Classification System:

Code	Description
64	Land transport services
66	Air transport services
6751	Bus station services
68111	Postal services related to letters
68112	Postal services related to parcels
68113	Post office counters services
68119	Other postal services
6911	Electricity transmission and distribution services
692	Water distribution services through mains
81	Research and development services
91	Public administration and other services to the community as a whole; compulsory social security services
92	Education services
93	Health and social services
9692	Gambling and betting services
D304	ADP telecommunications and transmission services, except for those services classified as "enhanced or value-added services." For the purposes of this provision, the procurement of "ADP telecommunications and transmission services" does not include the ownership or furnishing of facilities for the transmission of voice or data.
D305	Teleprocessing and timesharing services
D316	Telecommunications network management services
D317	Automated news services, data services or other information services
D399	Other ADP and telecommunications services

M Operation of Government-owned facilities

Section F:

CONSTRUCTION SERVICES

A. SCHEDULE OF KOREA

Chapter 8 shall apply to all construction services under CPC 51 procured by the entities listed in Sections A, B and C, subject to the Notes to the respective Sections and Section F.

A build-operate-transfer contract is any contractual arrangement the primary purpose of which is to provide for the construction or rehabilitation of physical infrastructures, plants, buildings, facilities, or other government-owned works and under which, as consideration for a supplier's execution of a contractual arrangement, a procuring entity grants to the supplier, for a specified period of time, temporary ownership or a right to control and operate, and demand payment for the use of such works for the duration of the contract.

Note to Section F

Chapter 8 shall not apply to any set-asides for small- and medium-sized businesses according to the Act on Private Participation in Infrastructure.

B. SCHEDULE OF COSTA RICA

Chapter 8 shall apply to all construction services procured by the entities listed in Sections A, B and C, subject to the Notes to the respective Sections and Section F. All construction services covered by this Annex are subject to Costa Rica's Schedule to Annexes I, II and III.

Build-operate-transfer contract and public works concession contract means any contractual arrangement the primary purpose of which is to provide for the construction or rehabilitation of physical infrastructure, plant, buildings, facilities, or other government-owned works and under which, as consideration for a supplier's execution of a contractual arrangement, a procuring entity grants to the supplier, for a specified period of time, temporary ownership or a right to control and operate, and demand payment for the use of, such works for the duration of the contract.

C. SCHEDULE OF EL SALVADOR

Chapter 8 shall apply to all construction services procured by the entities listed in Sections A, B and C, subject to the Notes to the respective Sections and Section F. All construction services covered by this Annex are subject to El Salvador's Schedule to Annexes I, II and III.

D. SCHEDULE OF HONDURAS

Chapter 8 shall apply to all construction services procured by the entities listed in Sections A, B and C, subject to the Notes to the respective Sections and Section F General Notes. All construction services covered by this Annex are subject to Honduras's Schedule to Annexes I, II and III.

E. SCHEDULE OF NICARAGUA

Chapter 8 shall apply to all construction services procured by the entities listed in Sections A and C, subject to the Notes to the respective Sections and Section F. All construction services covered by this Annex are subject to Nicaragua's Schedule to Annexes I, II and III.

F. SCHEDULE OF PANAMA

1. Chapter 8 shall apply to all construction services procured by the entities listed in the Sections A, B and C of this Annex, subject to the Notes to the respective Sections and the General Notes, except for the construction services excluded in this Section.

2. All construction services covered by this Annex are subject to the measures listed in Panama's Schedule to Annexes I, II and III.

3. Chapter 8 shall not apply to BOT contracts, except Articles 8.4.1 through 8.4.6. BOT contracts shall be subject to the legislation of Panama.

BOT contracts mean any contractual arrangement the primary purpose of which is to provide for the construction or rehabilitation of physical infrastructure, plant, buildings, facilities, or other government-owned works and under which, as consideration for a supplier's execution of a contractual arrangement, a procuring entity grants to the supplier, for a specified period of time, temporary ownership or a right to control, operate and demand payment for the use of, such works for the duration of the contract.

4. Chapter 8 shall not cover procurement of the dredging services.

Section G:
GENERAL NOTES

A. SCHEDULE OF KOREA

1. Chapter 8 does not cover procurement in furtherance of human feeding programmes.
2. For greater clarity, procurement for airports is not covered under Chapter 8.
3. For the purposes of this Section, covered procurement includes build-operate-transfer contract.

B. SCHEDULE OF COSTA RICA

Unless otherwise specified herein, the following General Notes apply without exception to Chapter 8 including to all Sections of this Annex.

1. Limited tendering

Procuring entities might award contracts by limited tendering procedures in the following circumstances, besides those listed in Article 8.11:

- (a) if it is strictly necessary for reasons caused by events unforeseen and inevitable for the procuring entity such as natural catastrophes, and involving high ranking public interests such as public health and security, duly proven;
- (b) issues related to national security;
- (c) urgent attention of legal procedures; and
- (d) building and establishment of government offices located abroad, as well as procurement of foreign physical or legal persons that will provide their services abroad.

2. Specific exclusions

- (a) Chapter 8 shall not apply to procurement by a Costa Rican procuring entity of goods or services made or provided by a Costa Rican public entity.
- (b) Chapter 8 shall not apply to government programs for MSMEs.
- (c) Chapter 8 shall not apply to purchases made under exceptionally advantageous conditions that only arise in the very short term, such as

unusual disposals by companies that normally are not suppliers, or disposals of assets of businesses in liquidation or receivership.

For the purposes of this Annex, **covered procurement** includes build-operate-transfer contract and public works concession.

3. Costa Rica shall convert the thresholds of this Annex into its national currency at two years intervals. Each adjustment will take effect on January 1, beginning on January 2018. The conversion shall be based on the official conversion rate of the Central Bank, using the average of the daily values of national currency in terms of the US dollar. Such procedure will take place over the two-year period ending September 30 preceding the year in which the adjustment will be effective.

C. SCHEDULE OF EL SALVADOR

Unless otherwise specified, the following general notes shall apply to Chapter 8, and include all Sections of this Annex.

1. Chapter 8 shall apply to all goods procured by the entities listed in Sections A, B and C of this Annex, subject to the notes of the respective sections and Section F.

2. The contracting entities listed in Sections A, B and C may use lists of suppliers

Specific exclusions

- (a) Chapter 8 shall not apply to procurement by a Salvadorian procuring entity of goods or services made or provided by a Salvadorian public entity.
- (b) Chapter 8 shall not apply to government programs for MSMEs.
- (c) Purchases made under exceptionally advantageous conditions that only arise in the very short term, such as unusual disposals by companies that normally are not suppliers, or disposals of assets of businesses in liquidation or receivership.

D. SCHEDULE OF HONDURAS

Unless otherwise specified herein, the following General Notes shall apply without exception to Chapter 8, including to all Sections of this Annex.

1. Specific exclusions

- (a) Chapter 8 shall not apply to government procurement programs on behalf of small, medium, and micro enterprises (MSMEs).
- (b) Chapter 8 shall not apply to procurement by a Honduras procuring entity of goods or services made or provided by a Honduras public entity.

- (c) Chapter 8 shall not apply to purchases made under exceptionally advantageous conditions that only arise in the very short term, such as unusual disposals by companies that normally are not suppliers, or disposals of assets of businesses in liquidation or receivership.
- (d) Procuring entities might award contracts by limited tendering procedures in the following circumstances, besides those listed in Article 8.11:
 - (i) when intended to meet the needs caused by an emergency situation
 - (ii) issues related to national security;
 - (iii) in the case of minting and printing of paper money.

2. Honduras shall convert the thresholds of this Annex into its national currency at two years intervals. Each adjustment will take effect on January 1, beginning on January 2018. The conversion shall be based on the official conversion rate of the Central Bank, using the average of the daily values of national currency in terms of the US dollar. Such procedure will take place over the two-year period ending September 30 preceding the year in which the adjustment will be effective.

E. SCHEDULE OF NICARAGUA

The following General Notes shall apply without exception to Chapter 8, including to all Sections of this Annex.

1. Specific exclusions

- (a) Chapter 8 shall not apply to government programs for MSMEs;
- (b) Chapter 8 shall not apply to procurement made within the framework of programs or initiatives to improve the quality of life of the population, especially those living in poverty or extreme poverty such as Hambre cero (Zero Hunger) and Usura Cero (Zero Usury) programs;
- (c) Chapter 8 shall not apply to government programs for public health protection, Poverty Reduction and protection of children, people with disabilities, adolescents and elderly people in vulnerability situation;
- (d) Chapter 8 shall not apply to procurements whose purpose is to preserve, to promote, and to maintain the sovereign security, national security and / or the public interest;
- (e) Chapter 8 shall not apply to procurement made by or for the Ejército de Nicaragua (Army of Nicaragua) and the Policía Nacional (National Police);
- (f) Chapter 8 shall not apply to procurements intended for acquisitions and maintenance of specialized computer systems, and equipment for storage

and transmission of data bases for financial public sector;

- (g) Chapter 8 shall not apply to build-operate-transfer contracts (referred to as “BOT contracts”) and public works concessions, these shall be governed by national laws. For greater certainty, this Chapter shall not apply to procurement related to El Gran Canal Interoceánico de Nicaragua (Nicaragua Interoceanic Grand Canal), its projects and subprojects;
- (h) Chapter 8 shall not apply to procurements by a Nicaraguan procuring entity of goods or services made or provided by a Nicaraguan public entity; and
- (i) Chapter 8 shall not apply to purchases made under exceptionally advantageous conditions that only arise in the very short term, such as unusual disposals by companies that normally are not suppliers, or disposals of assets of businesses in liquidation or receivership.

2. Procuring entities might award contracts by limited tendering procedures in the following circumstances, besides those listed in Article 8.11:

- (a) The procurement or acquisition of artistic works.

3. Nicaragua shall convert the thresholds of this Annex into its national currency at two years intervals. Each adjustment will take effect on January 1, beginning on January 2018. The conversion shall be based on the official conversion rate of the Central Bank, using the average of the daily values of national currency in terms of the US dollar. Such procedure will take place over the two-year period ending September 30 preceding the year in which the adjustment will be effective.

F. SCHEDULE OF PANAMA

1. The General Notes shall apply without exception to Chapter 8, including to all Sections of this Annex.

Time periods exclusion

2. The minimum 40-day time period set out in Article 8.9.3 shall not apply to the entities listed in the Sections A, B and C of this Annex, until it is reviewed by Panama and Korea in order to ensure its accordance with the legislation of each Party.

Specific exclusions

3. Chapter 8 shall not apply to:

- (a) procurement made under the system of concessions granted by the State, including public works concession contracts;
- (b) procurement measures designed to promote micro, small, and medium

enterprises (MSMEs);

- (c) procurement for issuing currency, coinage, tax or postage stamps;
- (d) procurement of agricultural products linked to agricultural development and support and food aid programs;
- (e) procurement by a Panama procuring entity of goods or services made or provided by a Panama public entity;
- (f) procurement of transportation services that form a part of, or are incidental to, a procurement contract;
- (g) purchases made under exceptionally advantageous conditions that only arise in the very short term, such as unusual disposals by companies that normally are not suppliers, or disposals of assets of businesses in liquidation or receivership; and
- (h) procurement made under special procedure and special procedure for emergency acquisitions.

Adjustment of thresholds

4. Panama shall convert the value of the thresholds of this Annex into its national currency at two years intervals. Each adjustment will take effect on January 1, of the following year after the entry into force of this Agreement.

5. Panama shall calculate the adjustment of thresholds based on an average of the rates of daily conversion of dollar of the United States in terms of SDR, published monthly by the International Monetary Fund (IMF) in its "International Financial Statistics" for the period of two years prior to October 1° or November 1° the one in which the adjusted thresholds will take effect.

Panama shall provide the value of the newly calculated thresholds in their respective national currency, before the respective threshold takes effect.

ANNEX 8-B

ELECTRONIC OR PAPER MEDIA UTILIZED BY PARTIES FOR THE PUBLICATION OF INFORMATION PURSUANT TO ARTICLE 8.5

KOREA

Legislation and Jurisprudence

www.pps.go.kr

COSTA RICA

Official Gazette (Diario Oficial La Gaceta)

www.gaceta.go.cr

Costa Rican Legal Information System (Sistema Costarricense de Información Jurídica)

www.pgr.go.cr/scij

Costa Rican Government Procurement System (Sistema de Compras Públicas Costarricense -SICOP)

www.sicop.go.cr

EL SALVADOR

National Printing Office of the Republic of El Salvador (Imprenta Nacional de la República de El Salvador)

www.imprentanacional.gob.sv

HONDURAS

Official Gazette of the Republic of Honduras (La Gaceta Diario Oficial de la República de Honduras)

www.lagaceta.hn

NICARAGUA

Official Gazette of Nicaragua (La Gaceta, Diario Oficial de Nicaragua)

www.lagaceta.gob.ni

Electronic Administrative Procurement System (Sistema de Contrataciones Administrativas Electrónicas)

www.nicaraguacompra.gob.ni

PANAMA

Official Gazette – Digital Version(Gaceta Oficial – Versión Digital)

www.gacetaoficial.gob.pa

National Assembly (Asamblea Nacional - Legispan y Gacetas Oficiales)

www.asamblea.gob.pa

Government Procurement Electronic System “PanamaCompra” (Sistema Electrónico de Contrataciones Públicas –“PanamaCompra”)

www.panamacompra.gob.pa

ANNEX 8-C

ELECTRONIC OR PAPER MEDIA UTILIZED BY PARTIES FOR THE PUBLICATION OF NOTICES REQUIRED BY ARTICLES 8.6 AND 8.15.2

KOREA

Procuring opportunities on goods and services

www.koneps.go.kr

COSTA RICA

Official Gazette (Diario Oficial La Gaceta)

www.gaceta.go.cr

Costa Rican Government Procurement System (Sistema de Compras Públicas Costarricense -SICOP)

www.sicop.go.cr

EL SALVADOR

Government Procurement Electronic System (Sistema Electrónico de Compras Públicas - COMPRASAL)

www.comprasal.gob.sv

HONDURAS

Official Gazette of the Republic of Honduras (La Gaceta Diario Oficial de la República de Honduras)

www.lagaceta.hn

Procurement and Acquisition Information System of Honduras State (Sistema de Información de Contratación y Adquisiciones del Estado de Honduras - HONDUCOMPRAS)

<http://www.honducompras.gob.hn>

NICARAGUA

Electronic Administrative Procurement System (Sistema de Contrataciones Administrativas Electrónicas)

www.nicaraguacompra.gob.ni

PANAMA

Government Procurement Electronic System “PanamaCompra” (Sistema Electrónico de Contrataciones Públicas – “PanamaCompra”)

www.panamacompra.gob.pa

CHAPTER 9 INVESTMENT

Section A: Investment

ARTICLE 9.1: SCOPE

1. This Chapter shall apply to measures adopted or maintained by a Party relating to:
 - (a) investors of the other Party;
 - (b) covered investments; and
 - (c) with respect to Articles 9.9 and 9.11, all investments in the territory of the Party.
2. For greater certainty, this Chapter does not bind either Party in relation to any act or fact that took place or any situation that ceased to exist before the date of entry into force of this Agreement.
3. For the purposes of this Chapter, **measures adopted or maintained by a Party** means measures adopted or maintained by:
 - (a) central or local governments and authorities; and
 - (b) non-governmental bodies in the exercise of powers delegated by central or local governments or authorities.
4. This Chapter shall not apply to measures adopted or maintained by a Party to the extent that they are covered by Chapter 11 (Financial Services).
5. This Chapter shall not apply to services supplied in the exercise of governmental authority in a Party's territory. A **service supplied in the exercise of governmental authority** means any service which is supplied neither on a commercial basis, nor in competition with one or more service suppliers.

ARTICLE 9.2: RELATION TO OTHER CHAPTERS

1. In the event of any inconsistency between this Chapter and another Chapter, the other Chapter shall prevail to the extent of the inconsistency.
2. A requirement by a Party that a service supplier of the other Party post a bond or other form of financial security as a condition of the cross-border supply of a service does not of itself make this Chapter applicable to measures adopted or maintained by the Party relating to such cross-border supply of the service. This Chapter shall apply to measures adopted or

maintained by the Party relating to the posted bond or financial security, to the extent that such bond or financial security is a covered investment.

ARTICLE 9.3: NATIONAL TREATMENT

1. Each Party shall accord to investors of the other Party treatment no less favorable than that it accords, in like circumstances, to its own investors with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments in its territory.

2. Each Party shall accord to covered investments treatment no less favorable than that it accords, in like circumstances, to investments in its territory of its own investors with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments.

ARTICLE 9.4: MOST-FAVORED-NATION TREATMENT¹

1. Each Party shall accord to investors of the other Party treatment no less favorable than that it accords, in like circumstances, to investors of any non-Party with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments in its territory.

2. Each Party shall accord to covered investments treatment no less favorable than that it accords, in like circumstances, to investments in its territory of investors of any non-Party with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments.

ARTICLE 9.5: MINIMUM STANDARD OF TREATMENT²

1. Each Party shall accord to covered investments treatment in accordance with customary international law, including fair and equitable treatment, and full protection and security.

2. For greater certainty, paragraph 1 prescribes the customary international law minimum standard of treatment of aliens as the minimum standard of treatment to be afforded to covered investments. The concepts of “fair and equitable treatment” and “full protection and security” do not require treatment in addition to or beyond that which is required by that standard, and do not create additional substantive rights. The obligation in paragraph 1 to provide:

- (a) “fair and equitable treatment” includes the obligation not to deny justice in criminal, civil, or administrative adjudicatory proceedings, in accordance with

¹ For greater certainty, Article 9.4 shall not apply to investor-state dispute settlement mechanisms such as those set out in Section B or that are provided for in an international treaty or trade agreement.

² Article 9.5 shall be interpreted in accordance with Annex 9-A.

the principle of due process embodied in the principal legal systems of the world; and

- (b) “full protection and security” requires each Party to provide the level of police protection required under customary international law.

3. A determination that there has been a breach of another provision of this Agreement, or of a separate international agreement, does not establish that there has been a breach of this Article.

ARTICLE 9.6: LOSSES AND COMPENSATION

1. Notwithstanding Article 9.13.5(b), each Party shall accord to investors of the other Party, and to covered investments, non-discriminatory treatment with respect to measures it adopts or maintains relating to losses suffered by investments in its territory owing to armed conflict, or civil strife.

2. Notwithstanding paragraph 1, if an investor of a Party, in the situations referred to in paragraph 1, suffers a loss in the territory of the other Party resulting from:

- (a) requisitioning of its covered investment or part thereof by the latter’s forces or authorities; or
- (b) destruction of its covered investment or part thereof by the latter’s forces or authorities, which was not required by the necessity of the situation,

the latter Party shall provide the investor restitution or compensation for such loss, which in either case shall be in accordance with customary international law and with respect to compensation shall be prompt, adequate, and effective in accordance with Articles 9.7.2 through 9.7.4, *mutatis mutandis*.

3. Paragraph 1 shall not apply to existing measures relating to subsidies or grants that would be inconsistent with Article 9.3 but for Article 9.13.5(b).

ARTICLE 9.7: EXPROPRIATION AND COMPENSATION³

1. Neither Party may expropriate or nationalize a covered investment either directly or indirectly through measures equivalent to expropriation or nationalization (expropriation), except:

- (a) for a public purpose⁴;
- (b) in a non-discriminatory manner;

³ Article 9.7 shall be interpreted in accordance with Annexes 9-A and 9-C.

⁴ Article 9.7.1(a) shall be interpreted in accordance with Annex 9-B, with regard to the Republics of Central America.

- (c) on payment of prompt, adequate, and effective compensation; and
 - (d) in accordance with due process of law and Article 9.5.
2. The compensation referred to in paragraph 1(c) shall:
- (a) be paid without undue delay;
 - (b) be equivalent to the fair market value of the expropriated investment immediately before the expropriation took place (the date of expropriation);
 - (c) not reflect any change in value occurring because the intended expropriation had become known earlier; and
 - (d) be fully realizable and freely transferable.
3. If the fair market value is denominated in a freely usable currency, the compensation referred to in paragraph 1(c) shall be no less than the fair market value on the date of expropriation, plus interest at a commercially reasonable rate for that currency, accrued from the date of expropriation until the date of payment.
4. If the fair market value is denominated in a currency that is not freely usable, the compensation referred to in paragraph 1(c) – converted into the currency of payment at the market rate of exchange prevailing on the date of payment – shall be no less than:
- (a) the fair market value on the date of expropriation, converted into a freely usable currency at the market rate of exchange prevailing on that date, plus
 - (b) interest, at a commercially reasonable rate for that freely usable currency, accrued from the date of expropriation until the date of payment.
5. This Article shall not apply to the issuance of compulsory licenses granted in relation to intellectual property rights in accordance with the TRIPS Agreement, or to the revocation, limitation, or creation of intellectual property rights, to the extent that such issuance, revocation, limitation, or creation is consistent with Chapter 15 (Intellectual Property Rights)⁵.

ARTICLE 9.8: TRANSFERS

1. Each Party shall permit all transfers relating to a covered investment to be made freely and without delay into and out of its territory. Such transfers include:
- (a) contributions to capital, including the initial contribution;

⁵For greater certainty, the reference to “the TRIPS Agreement” in paragraph 5 includes any waiver in force between the Parties of any provision of that Agreement granted by WTO Members in accordance with the WTO Agreement.

- (b) profits, dividends, capital gains, and proceeds from the sale of all or any part of the covered investment or from the partial or complete liquidation of the covered investment;
 - (c) interest, royalty payments, management fees, and technical assistance and other fees;
 - (d) payments made under a contract, including a loan agreement;
 - (e) payments made pursuant to Articles 9.6.1, 9.6.2 and 9.7; and
 - (f) payments arising out of a dispute.
2. Each Party shall permit transfers relating to a covered investment to be made in a freely usable currency at the market rate of exchange prevailing at the time of transfer.
3. Each Party shall permit returns in kind relating to a covered investment to be made as authorized or specified in a written agreement between the Party and a covered investment or an investor of the other Party.
4. Notwithstanding paragraphs 1 through 3, a Party may prevent a transfer through the equitable, non-discriminatory, and good faith application of its laws relating to:
- (a) bankruptcy, insolvency, or the protection of the rights of creditors;
 - (b) issuing, trading, or dealing in securities, futures, options, or derivatives;
 - (c) criminal or penal offenses;
 - (d) financial reporting or record keeping of transfers when necessary to assist law enforcement or financial regulatory authorities; or
 - (e) ensuring compliance with orders or judgments in judicial or administrative proceedings.

ARTICLE 9.9: PERFORMANCE REQUIREMENTS

1. Neither Party may, in connection with the establishment, acquisition, expansion, management, conduct, operation, or sale or other disposition of an investment in its territory of an investor of a Party or of a non-Party, impose or enforce any of the following requirements or enforce any commitment or undertaking⁶:

- (a) to export a given level or percentage of goods or services;
- (b) to achieve a given level or percentage of domestic content;

⁶ For greater certainty, a condition for the receipt or continued receipt of an advantage referred to in paragraph 2 shall not constitute a “commitment or undertaking” for the purposes of paragraph 1.

- (c) to purchase, use, or accord a preference to goods produced in its territory, or to purchase goods from persons in its territory;
- (d) to relate in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with such investment;
- (e) to restrict sales of goods or services in its territory that such investment produces or supplies by relating such sales in any way to the volume or value of its exports or foreign exchange earnings;
- (f) to transfer a particular technology, a production process, or other proprietary knowledge to a person in its territory; or
- (g) to supply exclusively from the territory of the Party the goods that such investment produces or the services that it supplies to a specific regional market or to the world market.

2. Neither Party may condition the receipt or continued receipt of an advantage, in connection with the establishment, acquisition, expansion, management, conduct, operation, or sale or other disposition of an investment in its territory of an investor of a Party or of a non-Party, on compliance with any of the following requirements:

- (a) to achieve a given level or percentage of domestic content;
- (b) to purchase, use, or accord a preference to goods produced in its territory, or to purchase goods from persons in its territory;
- (c) to relate in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with such investment; or
- (d) to restrict sales of goods or services in its territory that such investment produces or supplies by relating such sales in any way to the volume or value of its exports or foreign exchange earnings.

3. (a) Nothing in paragraph 2 shall be construed to prevent a Party from conditioning the receipt or continued receipt of an advantage, in connection with an investment in its territory of an investor of a Party or of a non-Party, on compliance with a requirement to locate production, supply a service, train or employ workers, construct or expand particular facilities, or carry out research and development, in its territory.

- (b) Paragraph 1(f) shall not apply when:
 - (i) a Party authorizes use of an intellectual property right in accordance with Article 31 of the TRIPS Agreement, or to measures requiring the

disclosure of proprietary information that fall within the scope of, and are consistent with, Article 39 of the TRIPS Agreement⁷; or

- (ii) the requirement is imposed or the commitment or undertaking is enforced by a court, administrative tribunal, or competition authority to remedy a practice determined after judicial or administrative process to be anticompetitive under the Party's competition laws⁸.
- (c) Provided that such measures are not applied in an arbitrary or unjustifiable manner, and provided that such measures do not constitute a disguised restriction on international trade or investment, paragraphs 1(b), (c), and (f), and 2(a) and (b), shall not be construed to prevent a Party from adopting or maintaining measures, including environmental measures:
- (i) necessary to secure compliance with laws and regulations that are not inconsistent with this Agreement;
 - (ii) necessary to protect human, animal, or plant life or health; or
 - (iii) related to the conservation of living or non-living exhaustible natural resources.
- (d) Paragraphs 1(a), (b), and (c), and 2(a) and (b), shall not apply to qualification requirements for goods or services with respect to export promotion and foreign aid programs.
- (e) Paragraphs 1(b), (c), (f), and (g), and 2(a) and (b), shall not apply to government procurement.
- (f) Paragraphs 2(a) and (b) shall not apply to requirements imposed by an importing Party relating to the content of goods necessary to qualify for preferential tariffs or preferential quotas.

4. For greater certainty, paragraphs 1 and 2 shall not apply to any commitment, undertaking, or requirement other than those set out in those paragraphs.

5. This Article does not preclude enforcement of any commitment, undertaking, or requirement between private parties, where a Party did not impose or require the commitment, undertaking, or requirement.

ARTICLE 9.10: SENIOR MANAGEMENT AND BOARDS OF DIRECTORS

⁷For greater certainty, the references to "the TRIPS Agreement" in paragraph 3(b)(i) include any waiver in force between the Parties of any provision of that Agreement granted by WTO Members in accordance with the WTO Agreement.

⁸The Parties recognize that a patent does not necessarily confer market power.

1. Neither Party may require that an enterprise of that Party that is a covered investment appoint to senior management positions natural persons of any particular nationality.

2. A Party may require that a majority of the board of directors, or any committee thereof, of an enterprise of that Party that is a covered investment, be of a particular nationality, or resident in the territory of the Party, provided that the requirement does not materially impair the ability of the investor to exercise control over its investment.

ARTICLE 9.11: INVESTMENT AND ENVIRONMENT

Nothing in this Chapter shall be construed to prevent a Party from adopting, maintaining or enforcing any measure otherwise consistent with this Chapter that it considers appropriate to ensure that investment activity in its territory is undertaken in a manner sensitive to environmental concerns.

ARTICLE 9.12: DENIAL OF BENEFITS

1. A Party may deny the benefits of this Chapter to an investor of the other Party that is an enterprise of such other Party, and to investments of that investor if persons of a non-Party own or control the enterprise and the denying Party adopts or maintains measures with respect to the non-Party or a person of the non-Party that prohibit transactions with the enterprise or that would be violated or circumvented if the benefits of this Chapter were accorded to the enterprise or to its investments.

2. A Party may deny the benefits of this Chapter to an investor of the other Party that is an enterprise of such other Party and to investments of that investor if the enterprise has no substantial business activities in the territory of the other Party and persons of a non-Party, or of the denying Party, own or control the enterprise. The denying Party shall, to the extent practicable, notify the other Party before denying the benefits under this paragraph. If the denying Party provides such notice, it shall consult with the other Party at the other Party's request.

ARTICLE 9.13: NON-CONFORMING MEASURES

1. Articles 9.3, 9.4, 9.9, and 9.10 shall not apply to:

- (a) any existing non-conforming measure that is maintained by a Party at
 - (i) the central level of government, as set out by that Party in its Schedule to Annex I, or
 - (ii) a local level of government;
- (b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or

- (c) an amendment to any non-conforming measure referred to in subparagraph (a) to the extent that the amendment does not decrease the conformity of the measure, as it existed immediately before the amendment, with Article 9.3, 9.4, 9.9, or 9.10.
- 2. Articles 9.3, 9.4, 9.9, and 9.10 shall not apply to any measure that a Party adopts or maintains with respect to sectors, subsectors, or activities, as set out in its Schedule to Annex II.
- 3. Neither Party may, under any measure adopted after the date of entry into force of this Agreement and covered by its Schedule to Annex II, require an investor of the other Party, by reason of its nationality, to sell or otherwise dispose of an investment existing at the time the measure becomes effective.
- 4. Articles 9.3 and 9.4 shall not apply to any measure that is an exception to, or derogation from, the obligations under Article 15.7 (General Provisions) as specifically provided in that Article.
- 5. Articles 9.3, 9.4, and 9.10 shall not apply to:
 - (a) government procurement; or
 - (b) subsidies or grants provided by a Party, including government-supported loans, guarantees, and insurance.

ARTICLE 9.14: SPECIAL FORMALITIES AND INFORMATION REQUIREMENTS

- 1. Nothing in Article 9.3 shall be construed to prevent a Party from adopting or maintaining a measure that prescribes special formalities in connection with covered investments, such as a requirement that covered investments be legally constituted under its laws or regulations, provided that such formalities do not materially impair the protections afforded by the Party to investors of the other Party and covered investments pursuant to this Chapter.
- 2. Notwithstanding Articles 9.3 and 9.4, a Party may require an investor of the other Party or its covered investment to provide information concerning that investment solely for informational or statistical purposes. A Party shall only request confidential information if allowed by its legislation. The Party shall protect any confidential business information from any disclosure that would prejudice the competitive position of the investor or the covered investment. Nothing in this paragraph shall be construed to prevent a Party from otherwise obtaining or disclosing information in connection with the equitable and good faith application of its law.

ARTICLE 9.15: SUBROGATION

1. Where a Party or a designated agency of a Party makes a payment to any of its investors under a guarantee, a contract of insurance, or other form of indemnity, against non-commercial risks it has granted in respect of an investment of an investor of that Party, the other Party shall recognize the subrogation of any right or claim in respect of such investment. The subrogated or transferred right or claim shall not exceed the original investor's right or claim.

2. Where a Party or the agency authorized by that Party has made a payment to its investor and has taken over rights and claims of the investor, that investor shall not, unless authorized to act on behalf of the Party or agency authorized by the Party making the payment, pursue those rights and claims against the other Party.

Section B: Investor-State Dispute Settlement

ARTICLE 9.16: CONSULTATION AND NEGOTIATION

Any dispute arising in accordance with Article 9.17.1 shall be settled, to the extent possible, by consultation and negotiation, which may include the use of non-binding, third party procedures such as conciliation and mediation, and shall be notified by submitting a notice of the dispute (notice of dispute) in writing, including detailed information of the factual and legal basis, by the investor to the Party receiving the investment. The claimant must deliver evidence, establishing that he or she is an investor of the other Party with its notice of dispute.

ARTICLE 9.17: SUBMISSION OF A CLAIM TO ARBITRATION

1. In the event that a disputing party considers that an investment dispute cannot be settled by consultation and negotiation in accordance with Article 9.16 within eight months, which may be extended if the disputing parties so agree:
 - (a) the claimant, on its own behalf, may submit to arbitration under this Section a claim that:
 - (i) the respondent has breached an obligation under Section A; and
 - (ii) the claimant has incurred loss or damage by reason of, or arising out of, that breach; and

 - (b) the claimant, on behalf of an enterprise of the respondent that is a juridical person that the claimant owns or controls directly or indirectly, may submit to arbitration under this Section a claim that:
 - (i) the respondent has breached an obligation under Section A; and
 - (ii) the enterprise has incurred loss or damage by reason of, or arising out of, that breach.

2. An investor of a Party may not, under this Section, submit a claim to arbitration, concerning the breach of the other Party's obligations under Articles 9.2, 9.11 and 9.14.1.

3. At least 90 days before submitting any claim to arbitration under this Section, a claimant shall deliver to the respondent a written notice of its intention to submit the claim to arbitration (notice of intent). The notice shall specify:

- (a) the name and address of the claimant and, where a claim is submitted on behalf of an enterprise, the name, address, and place of incorporation of the enterprise;
- (b) for each claim, the provision of Section A alleged to have been breached and any other relevant provisions;
- (c) the legal and factual basis for each claim; and
- (d) the relief sought and the approximate amount of damages claimed.

4. If the dispute has not been settled within the period referred to in paragraph 1, a claimant may submit a claim referred to in paragraph 1:

- (a) under the ICSID Convention and the ICSID Rules of Procedure for Arbitration Proceedings, provided that both the respondent and the non-disputing Party are parties to the ICSID Convention;
- (b) under the ICSID Additional Facility Rules, provided that either the respondent or the non-disputing Party is a party to the ICSID Convention;
- (c) under the UNCITRAL Arbitration Rules; or
- (d) if the claimant and respondent agree, to any other arbitration institution or under any other arbitration rules.

Once the investor has alleged a breach of an obligation under Section A in any proceedings before a competent court or administrative tribunal of the Party in whose territory the investment has been admitted, or in any of the arbitration mechanisms set out in this paragraph, the choice of the proceeding shall be final and the investor shall not submit the dispute to a different forum.

5. A claim shall be deemed submitted to arbitration under this Section when the claimant's notice of, or request for, arbitration (notice of arbitration):

- (a) referred to in paragraph 1 of Article 36 of the ICSID Convention is received by the Secretary General;
- (b) referred to in Article 2 of Schedule C of the ICSID Additional Facility Rules is received by the Secretary General;

- (c) referred to in Article 3 of the UNCITRAL Arbitration Rules, together with the statement of claim referred to in Article 18 of the UNCITRAL Arbitration Rules, are received by the respondent; or
- (d) referred to under any arbitral institution or arbitral rules selected under paragraph 3(d), is received by the respondent.

A claim asserted by the claimant for the first time after such notice of arbitration is submitted shall be deemed submitted to arbitration under this Section on the date of its receipt under the applicable arbitral rules.

6. The arbitration rules applicable under paragraph 4, and in effect on the date the claim or claims were submitted to arbitration under this Section, shall govern the arbitration except to the extent modified by this Agreement.

7. The Parties shall refrain from pursuing through diplomatic channels matters related to disputes between a Party and an investor of the other Party, submitted to court proceedings or international arbitration in accordance with the provisions of this Section.

8. The claimant shall provide with the notice of arbitration:

- (a) the name of the arbitrator that the claimant appoints; or
- (b) the claimant's written consent for the Secretary General to appoint that arbitrator.

ARTICLE 9.18: CONSENT OF EACH PARTY TO ARBITRATION

1. Each Party consents to the submission of a claim to arbitration under this Section in accordance with this Agreement.

2. The consent under paragraph 1 and the submission of a claim to arbitration under this Section shall satisfy the requirements of:

- (a) Chapter II (Jurisdiction of the Centre) of the ICSID Convention and the ICSID Additional Facility Rules for written consent of the parties to the dispute; and
- (b) Article II of the New York Convention for an "agreement in writing".

ARTICLE 9.19: CONDITIONS AND LIMITATIONS ON CONSENT OF EACH PARTY

1. No claim may be submitted to arbitration under this Section if more than three years have elapsed from the date the claimant first acquired, or should have first acquired, knowledge of the breach alleged under Article 9.17.1 and knowledge that the claimant (for claims brought under Article 9.17.1(a)) or the enterprise (for claims brought under Article 9.17.1(b)) has incurred loss or damage.

2. No claim may be submitted to arbitration under this Section unless;
 - (a) the claimant consents in writing to arbitration in accordance with the procedures set out in this Agreement; and
 - (b) the notice of arbitration is accompanied,
 - (i) for claims submitted to arbitration under Article 9.17.1(a), by the claimant's written waiver, and
 - (ii) for claims submitted to arbitration under Article 9.17.1(b), by the claimant's and the enterprise's written waivers

of any right to initiate or continue before any administrative tribunal or court under the law of either Party, or other dispute settlement procedures, any proceeding with respect to any measure alleged to constitute a breach referred to in Article 9.17.

3. The claimant (for claims brought under Article 9.17.1(a)) and the claimant or the enterprise (for claims brought under Article 9.17.1(b)) may initiate or continue an action that seeks interim injunctive relief and does not involve the payment of monetary damages before a judicial or administrative tribunal of the respondent, provided that the action is brought for the sole purpose of preserving the claimant's or the enterprise's rights and interests during the pendency of the arbitration.

ARTICLE 9.20: SELECTION OF ARBITRATORS

1. Unless the disputing parties otherwise agree, the tribunal shall comprise three arbitrators, one arbitrator appointed by each of the disputing parties and the third, who shall be the presiding arbitrator, appointed by agreement of the disputing parties.
2. The Secretary General shall serve as appointing authority for an arbitration under this Section.
3. If a tribunal has not been constituted within 90 days of the date a claim is submitted to arbitration under this Section, the Secretary General, on the request of a disputing party, shall appoint, in his or her discretion, after consulting the disputing parties, the arbitrator or arbitrators not yet appointed. The Secretary General shall not appoint a national of either Party as the presiding arbitrator.
4. For the purposes of Article 39 of the ICSID Convention and Article 7 of Schedule C to the ICSID Additional Facility Rules, and without prejudice to an objection to an arbitrator on a ground other than nationality:

- (a) the respondent agrees to the appointment of each individual member of a tribunal established under the ICSID Convention or the ICSID Additional Facility Rules;
- (b) a claimant referred to in Article 9.17.1(a) may submit a claim to arbitration under this Section, or continue a claim, under the ICSID Convention or the ICSID Additional Facility Rules, only on condition that the claimant agrees in writing to the appointment of each individual member of the tribunal; and
- (c) a claimant referred to in Article 9.17.1(b) may submit a claim to arbitration under this Section, or continue a claim, under the ICSID Convention or the ICSID Additional Facility Rules, only on condition that the claimant and the enterprise agree in writing to the appointment of each individual member of the tribunal.

5. The arbitrators shall:

- (a) have experience or expertise in public international law, international investment rules, or in dispute settlement derived from international investment agreements; and
- (b) be independent from the Parties and the claimant, and not be affiliated with or receive instructions from any of them.

ARTICLE 9.21: CONDUCT OF THE ARBITRATION

1. The disputing parties may agree on the legal place of any arbitration under the arbitral rules applicable under Article 9.17.4. If the disputing parties fail to reach agreement, the tribunal shall determine the place in accordance with the applicable arbitral rules, provided that the place shall be in the territory of a State that is a party to the New York Convention.

2. The non-disputing Party may make oral and written submissions to the tribunal regarding the interpretation of this Agreement. On the request of a disputing party, the non-disputing Party should resubmit its oral submission in writing.

3. After consulting the disputing parties, the tribunal may allow a party or entity that is not a disputing party to file a written *amicus curiae* submission according to the Annex 9-G with the tribunal regarding a matter within the scope of the dispute. In determining whether to allow such a filing, the tribunal shall consider, among other things, the extent to which:

- (a) the *amicus curiae* submission would assist the tribunal in the determination of a factual or legal issue related to the proceeding by bringing a perspective, particular knowledge, or insight that is different from that of the disputing parties;
- (b) the *amicus curiae* submission would address a matter within the scope of the dispute; and

- (c) the *amicus curiae* has a significant interest in the proceeding.

The tribunal shall ensure that the *amicus curiae* submission does not disrupt the proceeding or unduly burden or unfairly prejudice either disputing party, and that the disputing parties are given an opportunity to present their observations on the *amicus curiae* submission.

4. Without prejudice to a tribunal's authority to address other objections as a preliminary question, a tribunal shall address and decide as a preliminary question any objection by the respondent that, as a matter of law, a claim submitted is not a claim for which an award in favor of the claimant may be made under Article 9.27.

- (a) Such objection shall be submitted to the tribunal as soon as possible after the tribunal is constituted, and in no event later than the date the tribunal fixes for the respondent to submit its counter-memorial or, in the case of an amendment to the notice of arbitration, the date the tribunal fixes for the respondent to submit its response to the amendment.
- (b) On receipt of an objection under this paragraph, the tribunal shall suspend any proceedings on the merits, establish a schedule for considering the objection consistent with any schedule it has established for considering any other preliminary question, and issue a decision or award on the objection, stating the grounds therefor.
- (c) In deciding an objection under this paragraph, the tribunal shall assume to be true claimant's factual allegations in support of any claim in the notice of arbitration (or any amendment thereof) and, in disputes brought under the UNCITRAL Arbitration Rules, the statement of claim referred to in Article 18 of the UNCITRAL Arbitration Rules. The tribunal may also consider any relevant facts not in dispute.
- (d) The respondent does not waive any objection as to competence or any argument on the merits merely because the respondent did or did not raise an objection under this paragraph or make use of the expedited procedure set out in paragraph 5.

5. In the event that the respondent so requests within 45 days of the date the tribunal is constituted, the tribunal shall decide on an expedited basis an objection under paragraph 4 and any objection that the dispute is not within the tribunal's competence. The tribunal shall suspend any proceedings on the merits and issue a decision or award on the objection(s), stating the grounds therefor, no later than 150 days after the date of the request. However, if a disputing party requests a hearing, the tribunal may take an additional 30 days to issue the decision or award. Regardless of whether a hearing is requested, a tribunal may, on a showing of extraordinary cause, delay issuing its decision or award by an additional brief period, which may not exceed 30 days.

6. When it decides a respondent's objection under paragraph 4 or 5, the tribunal may, if warranted, award to the prevailing disputing party reasonable costs and attorney's fees

incurred in submitting or opposing the objection. In determining whether such an award is warranted, the tribunal shall consider whether either the claimant's claim or the respondent's objection was frivolous, and shall provide the disputing parties a reasonable opportunity to comment.

7. A respondent may not assert as a defense, counterclaim, or right of set-off, or for any other reason, that the claimant has received or will receive indemnification or other compensation for all or part of the alleged damages pursuant to an insurance or guarantee contract, except with respect to any subrogation as provided for in Article 9.15.

8. A tribunal may order an interim measure of protection to preserve the rights of a disputing party, or to ensure that the tribunal's jurisdiction is made fully effective, including an order to preserve evidence in the possession or control of a disputing party or to protect the tribunal's jurisdiction. A tribunal may not order attachment or enjoin the application of a measure alleged to constitute a breach referred to in Article 9.17. For the purposes of this paragraph, an order includes a recommendation.

9. In any arbitration conducted under this Section, at the request of a disputing party, a tribunal shall, before issuing a decision or award on liability, transmit its proposed decision or award to the disputing parties and to the non-disputing Party. Within 60 days after the date the tribunal transmits its proposed decision or award, the disputing parties may submit written comments to the tribunal concerning any aspect of its proposed decision or award. The tribunal shall consider any such comments and issue its decision or award no later than 45 days after the date the 60-day comment period expires.

10. The Parties by mutual agreement may consider whether to establish a bilateral appellate body or similar mechanism to review awards rendered under Article 9.27.

ARTICLE 9.22: TRANSPARENCY OF ARBITRAL PROCEEDINGS

1. Subject to paragraphs 2, 3, and 4, the respondent shall, after receiving the following documents, promptly transmit them to the non-disputing Party and make them available to the public:

- (a) the notice of intent;
- (b) the notice of arbitration;
- (c) pleadings, memorials, and briefs submitted to the tribunal by a disputing party and any written submissions submitted pursuant to Articles 9.21.2, 9.21.3 and 9.26;
- (d) minutes or transcripts of hearings of the tribunal, where available; and
- (e) orders, awards, and decisions of the tribunal.

2. The tribunal shall conduct hearings open to the public and shall determine, in consultation with the disputing parties, the appropriate logistical arrangements. However, any disputing party that intends to use information designated as protected information in a hearing shall so advise the tribunal. The tribunal shall make appropriate arrangements to protect the information from disclosure.

3. Nothing in this Section requires a respondent to disclose protected information or to furnish or allow access to information that it may withhold in accordance with Article 23.2 (Essential Security) or Article 23.4 (Disclosure of Information).

4. Any protected information that is submitted to the tribunal shall be protected from disclosure in accordance with the following procedures:

- (a) subject to subparagraph (d), neither the disputing parties nor the tribunal shall disclose to the non-disputing Party or to the public any protected information where the disputing party that provided the information clearly designates it in accordance with subparagraph (b);
- (b) any disputing party claiming that certain information constitutes protected information shall clearly designate the information at the time it is submitted to the tribunal;
- (c) a disputing party shall, at the time it submits a document containing information claimed to be protected information, submit a redacted version of the document that does not contain the information. Only the redacted version shall be provided to the non-disputing Party and made public in accordance with paragraph 1; and
- (d) the tribunal shall decide any objection by a disputing party regarding the designation of information claimed to be protected information. If the tribunal determines that such information was not properly designated, the disputing party that submitted the information may (i) withdraw all or part of its submission containing such information, or (ii) agree to resubmit complete and redacted documents with corrected designations in accordance with the tribunal's determination and subparagraph (c). In either case, the other disputing party shall, whenever necessary, resubmit complete and redacted documents which either remove the information withdrawn under (i) by the disputing party that first submitted the information or redesignate the information consistent with the designation under (ii) of the disputing party that first submitted the information.

5. Nothing in this Section requires a respondent to withhold from the public information required to be disclosed by its laws.

ARTICLE 9.23: GOVERNING LAW

1. Subject to paragraph 2, when a claim is submitted under Article 9.17.1(a)(i) or Article 9.17.1(b)(i), the tribunal shall decide the issues in dispute in accordance with this Agreement and applicable rules of international law.

2. A decision of the Joint Committee declaring its interpretation of a provision of this Agreement under Article 21.1 (Joint Committee) shall be binding on a tribunal, and any decision or award issued by a tribunal must be consistent with that decision.

ARTICLE 9.24: INTERPRETATION OF ANNEXES

1. Where a respondent asserts as a defense that the measure alleged to be a breach is within the scope of an entry set out in Annex I or Annex II, the tribunal shall, on request of the respondent, request the interpretation of the Joint Committee on the issue. The Joint Committee shall submit in writing any decision declaring its interpretation under Article 21.1 (Joint Committee) to the tribunal within 90 days of delivery of the request.

2. A decision issued by the Joint Committee under paragraph 1 shall be binding on the tribunal, and any decision or award issued by the tribunal must be consistent with that decision. If the Joint Committee fails to issue such a decision within 90 days, the tribunal shall decide the issue.

ARTICLE 9.25: EXPERT REPORTS

Without prejudice to the appointment of other kinds of experts where authorized by the applicable arbitration rules, the tribunal, at the request of a disputing party or, unless the disputing parties disapprove, on its own initiative, may appoint one or more experts to report to it in writing on any factual issue concerning environmental, health, safety, or other scientific matters raised by a disputing party in a proceeding, subject to such terms and conditions as the disputing parties may agree.

ARTICLE 9.26: CONSOLIDATION

1. Where two or more claims have been submitted separately to arbitration under Article 9.17.1 and the claims have a question of law or fact in common and arise out of the same events or circumstances, any disputing party may seek a consolidation order in accordance with the agreement of all the disputing parties sought to be covered by the order or the terms of paragraphs 2 through 10.

2. A disputing party that seeks a consolidation order under this Article shall deliver, in writing, a request to the Secretary General and to all the disputing parties sought to be covered by the order and shall specify in the request:

- (a) the names and addresses of all the disputing parties sought to be covered by the order;

- (b) the nature of the order sought; and
- (c) the grounds on which the order is sought.

3. Unless the Secretary General finds within 30 days after receiving a request under paragraph 2 that the request is manifestly unfounded, a tribunal shall be established under this Article.

4. Unless all the disputing parties sought to be covered by the order otherwise agree, a tribunal established under this Article shall comprise three arbitrators:

- (a) one arbitrator appointed by agreement of the claimants;
- (b) one arbitrator appointed by the respondent; and
- (c) the presiding arbitrator appointed by the Secretary General, provided, however, that the presiding arbitrator shall not be a national of either Party.

5. If, within 60 days after the Secretary General receives a request made under paragraph 2, the respondent fails or the claimants fail to appoint an arbitrator in accordance with paragraph 4, the Secretary General, on the request of any disputing party sought to be covered by the order, shall appoint the arbitrator or arbitrators not yet appointed. If the respondent fails to appoint an arbitrator, the Secretary General shall appoint a national of the disputing Party, and if the claimants fail to appoint an arbitrator, the Secretary General shall appoint a national of the non-disputing Party.

6. Where a tribunal established under this Article is satisfied that two or more claims that have been submitted to arbitration under Article 9.17.1 have a question of law or fact in common, and arise out of the same events or circumstances, the tribunal may, in the interest of fair and efficient resolution of the claims, and after hearing the disputing parties, by order:

- (a) assume jurisdiction over, and hear and determine together, all or part of the claims;
- (b) assume jurisdiction over, and hear and determine one or more of the claims, the determination of which it believes would assist in the resolution of the others; or
- (c) instruct a tribunal previously established under Article 9.20 to assume jurisdiction over, and hear and determine together, all or part of the claims, provided that:
 - (i) that tribunal, at the request of any claimant not previously a disputing party before that tribunal, shall be reconstituted with its original members, except that the arbitrator for the claimants shall be appointed pursuant to paragraphs 4(a) and 5; and
 - (ii) that tribunal shall decide whether any prior hearing shall be repeated.

7. Where a tribunal has been established under this Article, a claimant that has submitted a claim to arbitration under Article 9.17.1 and that has not been named in a request made under paragraph 2 may make a written request to the tribunal that it be included in any order made under paragraph 6, and shall specify in the request:

- (a) the name and address of the claimant;
- (b) the nature of the order sought; and
- (c) the grounds on which the order is sought.

The claimant shall deliver a copy of its request to the Secretary General.

8. A tribunal established under this Article shall conduct its proceedings in accordance with the UNCITRAL Arbitration Rules, except as modified by this Section.

9. A tribunal established under Article 9.20 shall not have jurisdiction to decide a claim, or a part of a claim, over which a tribunal established or instructed under this Article has assumed jurisdiction.

10. On application of a disputing party, a tribunal established under this Article, pending its decision under paragraph 6, may order that the proceedings of a tribunal established under Article 9.20 be stayed, unless the latter tribunal has already adjourned its proceedings.

ARTICLE 9.27: AWARDS

1. The tribunal, in its final award shall set out its findings of law and fact, together with the reasons for its ruling. Where a tribunal makes a final award against a respondent, the tribunal may, provided that it does not exceed the request of the claimant, award, separately or in combination, only:

- (a) monetary damages and any applicable interest; and
- (b) restitution of property, in which case the award shall provide that the respondent may pay monetary damages and any applicable interest in lieu of restitution.

2. A tribunal may also award costs and attorney's fees in accordance with this Section and the applicable arbitration rules.

3. Subject to paragraph 1, where a claim is submitted to arbitration under Article 9.17.1(b):

- (a) an award of restitution of property shall provide that restitution be made to the enterprise;

- (b) an award of monetary damages and any applicable interest shall provide that the sum be paid to the enterprise; and
 - (c) the award shall provide that it is made without prejudice to any right that any person may have in the relief under applicable domestic law.
- 4. A tribunal is not authorized to award punitive damages.
- 5. An award made by a tribunal shall have no binding force except between the disputing parties and in respect of the particular case.
- 6. Subject to paragraph 7 and the applicable review procedure for an interim award, a disputing party shall abide by and comply with an award without delay.
- 7. A disputing party may not seek enforcement of a final award until:
 - (a) in the case of a final award made under the ICSID Convention,
 - (i) 120 days have elapsed from the date the award was rendered and no disputing party has requested revision or annulment of the award; or
 - (ii) revision or annulment proceedings have been completed; and
 - (b) in the case of a final award under the ICSID Additional Facility Rules, the UNCITRAL Arbitration Rules, or the rules selected pursuant to Article 9.17.4(d),
 - (i) 90 days have elapsed from the date the award was rendered and no disputing party has commenced a proceeding to revise, set aside, or annul the award; or
 - (ii) a court has dismissed or allowed an application to revise, set aside, or annul the award and there is no further appeal.
- 8. Each Party shall provide for the enforcement of an award in its territory.
- 9. If the respondent fails to abide by or comply with a final award, on delivery of a request by the non-disputing Party, a panel shall be established under Article 22.7 (Establishment of Panel). The requesting Party may seek in such proceedings:
 - (a) a determination that the failure to abide by or comply with the final award is inconsistent with the obligations of this Agreement; and
 - (b) in accordance with Article 22.10 (Panel Report), a recommendation that the respondent abide by or comply with the final award.

10. A disputing party may seek enforcement of an arbitration award under the ICSID Convention or the New York Convention regardless of whether proceedings have been taken under paragraph 9.

11. A claim that is submitted to arbitration under this Section shall be considered to arise out of a commercial relationship or transaction for the purposes of Article I of the New York Convention.

ARTICLE 9.28: SERVICE OF DOCUMENTS

Delivery of notice and other documents on a Party shall be made to the place named for that Party in Annex 9-D.

Section C: Definitions

ARTICLE 9.29: DEFINITIONS

For the purposes of this Chapter:

Centre means the International Centre for Settlement of Investment Disputes (ICSID) established by the ICSID Convention;

claimant means an investor of a Party that is a party to an investment dispute with the other Party;

disputing parties means the claimant and the respondent;

disputing party means either the claimant or the respondent;

enterprise means an enterprise as defined in Article 1.6 (Definitions), and a branch of an enterprise;

enterprise of a Party means an enterprise constituted or organized under the law of a Party, and a branch located in the territory of a Party and carrying out business activities there;

ICSID Additional Facility Rules means the *Rules Governing the Additional Facility for the Administration of Proceedings by the Secretariat of the International Centre for Settlement of Investment Disputes*;

ICSID Convention means the *Convention on the Settlement of Investment Disputes between States and Nationals of Other States*, done at Washington, March 18, 1965;

investment means every asset that an investor owns or controls, directly or indirectly, that has the characteristics of an investment, including such characteristics as the commitment of capital or other resources, the expectation of gain or profit, or the assumption of risk. Forms that an investment may take include:

- (a) an enterprise;
- (b) shares, stock, and other forms of equity participation in an enterprise;
- (c) bonds, debentures, other debt instruments, and loans;⁹ 10
- (d) futures, options, and other derivatives;
- (e) turnkey, construction, management, production, concession, revenue-sharing, and other similar contracts;
- (f) intellectual property rights;
- (g) licenses, authorizations, permits, and similar rights conferred pursuant to the law of the Party¹¹ 12; and
- (h) other tangible or intangible, movable or immovable property, and related property rights, such as leases, mortgages, liens, and pledges¹³.

investor of a non-Party means, with respect to a Party, an investor that attempts to make, is making, or has made an investment in the territory of that Party, that is not an investor of either Party;

investor of a Party means a Party or state enterprise thereof, or a national or an enterprise of a Party, that attempts¹⁴ to make, is making, or has made an investment in the territory of the other Party; provided, however, that a natural person who is a dual national shall be deemed to be exclusively a national of the State of his or her dominant and effective nationality;

New York Convention means the *United Nations Convention on the Recognition and Enforcement of Foreign Arbitral Awards*, done at New York, June 10, 1958;

⁹ Some forms of debt, such as bonds, debentures, and long-term notes, are more likely to have the characteristics of an investment, while other forms of debt are less likely to have such characteristics.

¹⁰ For the purposes of this Agreement, claims to payment that are immediately due and result from the sale of goods or services are not investments.

¹¹ Whether a particular type of license, authorization, permit, or similar instrument (including a concession, to the extent that it has the nature of such an instrument) has the characteristics of an investment depends on such factors as the nature and extent of the rights that the holder has under the law of the Party. Among the licenses, authorizations, permits, and similar instruments that do not have the characteristics of an investment are those that do not create any rights protected under the law of the Party. For greater certainty, the foregoing is without prejudice to whether any asset associated with the license, authorization, permit, or similar instrument has the characteristics of an investment.

¹² The term “investment” does not include an order or judgment entered in a judicial or administrative action.

¹³ For greater certainty, market share, market access, expected gains, and opportunities for profit-making are not, by themselves, investments.

¹⁴ For greater certainty, it is understood that an investor “attempts to make an investment” only when the investor has taken concrete steps necessary to make the said investment, such as when the investor has duly filed an application for a permit or a license required to make an investment or has obtained the financing providing it with the funds to set up the investment.

non-disputing Party means the Party that is not a party to an investment dispute;

protected information means confidential business information or information that is privileged or otherwise protected from disclosure under a Party's law;

respondent means the Party that is a party to an investment dispute;

Secretary General means the Secretary General of ICSID; and

UNCITRAL Arbitration Rules means the arbitration rules of the United Nations Commission on International Trade Law, as revised in 2010 or as subsequently agreed between the Parties.

Section D: Termination of Bilateral Investment Treaties

ARTICLE 9.30: TERMINATION OF BILATERAL INVESTMENT TREATIES

1. Subject to paragraph 2, as of the entry into force of this Agreement between the Republic of Korea and each of the Republics of Central America, the Parties hereby agree that the following Agreements for the Promotion and Protection of Investment (hereinafter referred to as the "Investment Promotion and Protection Agreements"), as well as all the rights and obligations derived from the Investment Promotion and Protection Agreements, will cease to have effect:

- (a) Agreement between the Government of the Republic of Korea and the Government of the Republic of Costa Rica for the Promotion and Protection of Investments, signed in San José on August 11th, 2000 and entered into force on August 25th, 2002.
- (b) Agreement between the Government of the Republic of Korea and the Government of the Republic of El Salvador for the Reciprocal Promotion and Protection of Investments, signed in Seoul, on July 6th, 1998 and entered into force on May 25th, 2002.
- (c) Agreement between the Government of the Republic of Korea and the Government of the Republic of Honduras for the Promotion and Protection of Investments, signed in Tegucigalpa on October 24th, 2000 and entered into force on July 19th, 2001.
- (d) Agreement between the Government of the Republic of Korea and the Government of the Republic of Nicaragua for the Promotion and Protection of Investments, signed on May 15th, 2000 and entered into force on June 22th, 2001.
- (e) Agreement between the Government of the Republic of Korea and the Government of the Republic of Panama for the Promotion and Protection of

Investments, signed in Seoul on July 10th, 2001 and entered into force on February 8, 2002.

2. Regarding claims made while the Investments Promotion and Protection Agreement was in force, any and all investments made pursuant to the Investment Promotion and Protection Agreement will be governed by the rules and procedures of the applicable Investment Promotion and Protection Agreement. An investor may only submit an arbitration claim pursuant to the Investment Promotion and Protection Agreement, regarding any matter arising while the Investment Promotion and Protection Agreement was in force, in accordance with the rules and procedures established in it, and provided that no more than three years have elapsed since the date of entry into force of this Agreement.

ANNEX 9-A
CUSTOMARY INTERNATIONAL LAW

The Parties confirm their shared understanding that “customary international law” generally and as specifically referenced in Articles 9.5 and 9.6, and Annex 9-C results from a general and consistent practice of States that they follow from a sense of legal obligation. With regard to Article 9.5, the customary international law minimum standard of treatment of aliens refers to all customary international law principles that protect the economic rights and interests of aliens.

ANNEX 9-B
PUBLIC PURPOSE

For the effects of Article 9.7.1 (a), “public purpose” shall be understood as:

- (a) for Costa Rica: public utility or public interest;
- (b) for El Salvador: public utility or social interest;
- (c) for Honduras: public purpose or public interest;
- (d) for Nicaragua: public utility or social interest; and
- (e) for Panama: the concept of public purpose includes public order or social interest.

ANNEX 9-C EXPROPRIATION

The Parties confirm their shared understanding that:

1. Article 9.7.1 is intended to reflect customary international law set out in Annex 9-A concerning the obligations of States with respect to expropriation.
2. An action or a series of actions by a Party cannot constitute an expropriation unless it interferes with a tangible or intangible property right in an investment.
3. Article 9.7.1 addresses two situations. The first is direct expropriation, where an investment is nationalized or otherwise directly expropriated through formal transfer of title or outright seizure.
4. The second situation addressed by Article 9.7.1 is indirect expropriation, where an action or a series of actions by a Party has an effect equivalent to direct expropriation without formal transfer of title or outright seizure.
 - (a) The determination of whether an action or a series of actions by a Party, in a specific fact situation, constitutes an indirect expropriation, requires a case-by-case, fact-based inquiry that considers all relevant factors relating to the investment, including:
 - (i) the economic impact of the government action, although the fact that an action or a series of actions by a Party has an adverse effect on the economic value of an investment, standing alone, does not establish that an indirect expropriation has occurred;
 - (ii) the extent to which the government action interferes with distinct, reasonable investment-backed expectations¹⁵; and
 - (iii) the character of the government action, including its objectives and context¹⁶.
 - (b) Except in rare circumstances, such as, for example, when an action or a series of actions is extremely severe or disproportionate in light of its purpose or effect, non-discriminatory regulatory actions by a Party that are designed and applied to protect legitimate public welfare objectives, such as public health, safety, and the environment do not constitute indirect expropriations¹⁷.

¹⁵ For greater certainty, whether an investor's investment-backed expectations are reasonable may include consideration of the nature and extent of government regulation in the relevant sector.

¹⁶ A relevant consideration could include whether the investor bears a disproportionate burden such as a special sacrifice that exceeds what the investor or investment should be expected to endure for the public interest.

¹⁷ For greater certainty, the list of "legitimate public welfare objectives" in subparagraph (b) is not exhaustive.

ANNEX 9-D
SERVICE OF DOCUMENTS ON A PARTY UNDER SECTION B

Korea

Notices and other documents in disputes under Section B shall be served on Korea by delivery to:

Office of International Legal Affairs
Ministry of Justice of the Republic of Korea
Government Complex, Gwacheon
Korea.

Costa Rica

Notices and other documents in disputes under Section B shall be served on Costa Rica by delivery to:

General Directorate of Foreign Trade (Dirección General de Comercio Exterior)
Ministry of Foreign Trade (Ministerio de Comercio Exterior)
Plaza Tempo, Escazú,
San José, Costa Rica.

El Salvador

Notices and other documents in disputes under Section B shall be served on El Salvador by delivery to:

The Trade Administration Bureau (Dirección de Administración de Tratados Comerciales)
Ministry of Economy (Ministerio de Economía)
Alameda Juan Pablo II y Calle Guadalupe,
Edificio C1- C2, Plan Maestro, Centro de Gobierno,
San Salvador, El Salvador.

Honduras

Notices and other documents in disputes under Section B shall be served on Honduras by delivery to:

General Directorate of Administration and Negotiation of Agreements (Dirección General de Administración y Negociación de Tratados)
Secretariat of State in the Office of Economic Development (Tercer Nivel de la Secretaría de Estado en el Despacho de Desarrollo Económico)
Colonia Humuya, Edificio San José, sobre el Boulevard José Cecilio del Valle,
Tegucigalpa, Honduras.

Nicaragua

Notices and other documents in disputes under Section B shall be served on Nicaragua by delivery to:

General Directorate of Foreign Trade (Dirección General de Comercio Exterior)
Ministry of Development, Industry and Trade (Ministerio de Fomento Industria y Comercio)
Km. 6, Carretera a Masaya,
Managua, Nicaragua.

Panama

Notices and other documents in disputes under Section B shall be served on Panama by delivery to:

National Directorate for the Administration of International Trade Agreements and Trade Defense (Dirección Nacional de Administración de Tratados Internacionales y Defensa Comercial)
Ministry of Commerce and Industries (Ministerio de Comercio e Industrias)
Plaza Edison, Segundo Piso,
Avenida Ricardo J. Alfaro y Vía El Paical,
Panamá, República de Panamá.

ANNEX 9-E
TAXATION AND EXPROPRIATION

The determination of whether a taxation measure, in a specific fact situation, constitutes an expropriation requires a case-by-case, fact-based inquiry that considers all relevant factors relating to the investment, including the factors listed in Annex 9-B and the following considerations:

- (a) the imposition of taxes does not generally constitute an expropriation. The mere introduction of a new taxation measure or the imposition of a taxation measure in more than one jurisdiction in respect of an investment generally does not in and of itself constitute an expropriation;
- (b) a taxation measure that is consistent with internationally recognized tax policies, principles, and practices should not constitute an expropriation. In particular, a taxation measure aimed at preventing the avoidance or evasion of taxation measures generally does not constitute an expropriation;
- (c) a taxation measure that is applied on a non-discriminatory basis, as opposed to a taxation measure that is targeted at investors of a particular nationality or at specific taxpayers, is less likely to constitute an expropriation; and
- (d) a taxation measure does not constitute an expropriation if it was already in force when the investment was made and information about the measure was publicly available.

ANNEX 9-F TRANSFERS

1. Nothing in this Chapter, Chapter 10 (Cross-Border Trade in Services), or Chapter 11 (Financial Services) shall be construed to prevent a Party from adopting or maintaining temporary safeguard measures pursuant to the Party's laws and regulations with regard to payments and capital movements:

- (a) in the event of serious balance of payments and external financial difficulties or under threat thereof; or
- (b) in cases where, in exceptional circumstances, payments and capital movements cause or threaten to cause serious difficulties for the operation of monetary or exchange rate policies in the Party concerned.

2. The measures referred to in paragraph 1 shall:

- (a) be in effect for a period not to exceed one year; however, if extremely exceptional circumstances arise such that the Party seeks to extend such measures, such Party will coordinate in advance with the other Party concerning the implementation of any proposed extension¹⁸;
- (b) not constitute a dual or multiple exchange rate practice except as prescribed by the Articles of Agreement of the International Monetary Fund;
- (c) avoid unnecessary damage to the commercial, economic, or financial interests of the other Party;
- (d) be temporary and phased out progressively as the situation calling for imposition of such measures improves;
- (e) be applied on a national treatment basis and MFN Treatment basis;
- (f) be promptly notified to the other Party;
- (g) not exceed those necessary to deal with the circumstances described in paragraph 1;
- (h) be consistent with the Articles of Agreement of the International Monetary Fund, as may be amended; and
- (i) not restrict payments or transfers for current transactions, unless the imposition of such measures complies with the procedures stipulated in the Articles of Agreement of the International Monetary Fund.

¹⁸ For greater certainty, any extension of safeguard measures shall not be subject to authorization of the Parties.

ANNEX 9-G
AMICUS CURIAE

The Tribunal may receive *amicus curiae* briefs from interested natural persons of a Party or legal persons, established in the territory of the Parties.

1. The briefs submitted to the Tribunal shall:
 - (a) be dated and signed by the interested person or its representative, and include the contact information of such person;
 - (b) be addressed to the chair person and shall be also communicated to the disputing parties in the language or languages chosen by the disputing parties; and
 - (c) be concise and in no case exceed 15 typed pages, including any annexes.
2. The briefs shall be accompanied by a written declaration clearly indicating
 - (a) a description of the interested persons who present them, including their place of incorporation in case of legal persons and address in case of natural persons, the nature of their activities, their sources of financing and, where relevant, documentation corroborating said information;
 - (b) whether the interested persons have any direct or indirect relation with any of the disputing parties as well as if they have received any financial or other type of contribution from any of the disputing parties, another government, natural persons or legal persons, generally or in the preparation of the brief; and
 - (c) a brief summary of how the interested persons brief would assist the tribunal in the determination of a factual or legal issue related to the proceeding.
3. The Tribunal shall not consider *amicus curiae* briefs which do not conform to the above rules.

CHAPTER 10
CROSS-BORDER TRADE IN SERVICES

ARTICLE 10.1: SCOPE

1. This Chapter shall apply to measures adopted or maintained by a Party affecting cross-border trade in services by service suppliers of the other Party. Such measures include measures affecting:

- (a) the production, distribution, marketing, sale, and delivery of a service;
- (b) the purchase or use of, or payment for, a service;
- (c) the access to and use of distribution, transport, or telecommunications networks and services in connection with the supply of a service;
- (d) the presence in its territory of a service supplier of the other Party; and
- (e) the provision of a bond or other form of financial security as a condition for the supply of a service.

2. For the purposes of this Chapter, **measures adopted or maintained by a Party** means measures adopted or maintained by:

- (a) central or local governments and authorities; and
- (b) non-governmental bodies in the exercise of powers delegated by central, or local governments or authorities.

3. Notwithstanding paragraph 1, Articles 10.4, 10.7 and 10.8 shall also apply to measures adopted or maintained by a Party affecting the supply of a service in its territory by a covered investment¹.

4. This Chapter shall not apply to:

- (a) financial services as defined in Article 11.20 (Definitions), except as provided in paragraph 3;
- (b) government procurement;
- (c) subsidies or grants provided by a Party, including government-supported loans, guarantees, and insurance; or

¹ For greater certainty, the scope of Articles 10.4, 10.7, and 10.8 to measures adopted or maintained by a Party affecting the supply of a service in its territory by a covered investment is limited to the scope specified in Article 10.1, subject to any applicable non-conforming measures and exceptions. Nothing in this Chapter, including this paragraph, is subject to investor-state dispute settlement pursuant to Section B of Chapter 9 (Investment).

- (d) air services, including domestic and international air transportation services, whether scheduled or non-scheduled, and related services in support of air services, other than:
 - (i) aircraft repair and maintenance services during which an aircraft is withdrawn from service;
 - (ii) the selling and marketing of air transport services; and
 - (iii) computer reservation system (CRS) services.

5. This Chapter shall not impose any obligation on a Party with respect to a national of the other Party seeking access to its employment market, or employed on a permanent basis in its territory, and shall not confer any right on that national with respect to that access or employment.

6. This Chapter shall not apply to services supplied in the exercise of governmental authority. A **service supplied in the exercise of governmental authority** means any service which is supplied neither on a commercial basis, nor in competition with one or more service suppliers.

ARTICLE 10.2: NATIONAL TREATMENT

Each Party shall accord to service suppliers of the other Party treatment no less favorable than that it accords, in like circumstances, to its own service suppliers.

ARTICLE 10.3: MOST-FAVORED-NATION TREATMENT

Each Party shall accord to service suppliers of the other Party treatment no less favorable than that it accords, in like circumstances, to service suppliers of a non-Party.

ARTICLE 10.4: MARKET ACCESS

Neither Party may adopt or maintain, either on the basis of a regional subdivision or on the basis of its entire territory, measures that:

- (a) impose limitations on:
 - (i) the number of service suppliers, whether in the form of numerical quotas, monopolies, exclusive service suppliers, or the requirement of an economic needs test;
 - (ii) the total value of service transactions or assets in the form of numerical quotas or the requirement of an economic needs test;
 - (iii) the total number of service operations or the total quantity of services output expressed in terms of designated numerical units

in the form of quotas or the requirement of an economic needs test²; or

- (iv) the total number of natural persons that may be employed in a particular service sector or that a service supplier may employ and who are necessary for, and directly related to, the supply of a specific service in the form of numerical quotas or the requirement of an economic needs test; or
- (b) restrict or require specific types of legal entity or joint venture through which a service supplier may supply a service.

ARTICLE 10.5: LOCAL PRESENCE

Neither Party may require a service supplier of the other Party to establish or maintain a representative office or any form of enterprise, or to be resident, in its territory as a condition for the cross-border supply of a service.

ARTICLE 10.6: NON-CONFORMING MEASURES

1. Articles 10.2, 10.3, 10.4, and 10.5 shall not apply to:
 - (a) any existing non-conforming measure that is maintained by a Party at:
 - (i) the central level of government, as set out by that Party in its Schedule to Annex I; or
 - (ii) a local level of government;
 - (b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or
 - (c) an amendment to any non-conforming measure referred to in subparagraph (a) to the extent that the amendment does not decrease the conformity of the measure, as it existed immediately before the amendment, with Articles 10.2, 10.3, 10.4 and 10.5.
2. Articles 10.2, 10.3, 10.4 and 10.5 shall not apply to any measure that a Party adopts or maintains with respect to sectors, subsectors or activities as set out in its Schedule to Annex II.

ARTICLE 10.7: DOMESTIC REGULATION

1. Where a Party requires authorization for the supply of a service, the Party's competent authorities shall, within a reasonable time after the submission of an

² Sub-subparagraph (iii) does not cover measures of a Party which limit inputs for the supply of services.

application considered complete under its laws and regulations, inform the applicant of the decision concerning the application. At the request of the applicant, the Party's competent authorities shall provide, without undue delay, information concerning the status of the application. This obligation shall not apply to authorization requirements that a Party adopts or maintains with respect to sectors, subsectors or activities as set out in its Schedule to Annex II.

2. While recognizing the right to regulate and to introduce new regulations on the supply of services in order to meet national policy objectives, and with a view to ensuring that measures related to qualification requirements and procedures, technical standards, and licensing requirements do not constitute unnecessary barriers to trade in services, each Party shall endeavor to ensure, as appropriate for individual sectors, that such measures are:

- (a) based on objective and transparent criteria, such as competence and the ability to supply the service;
- (b) not more burdensome than necessary to ensure the quality of the service; and
- (c) in the case of licensing procedures, not in themselves a restriction on the supply of the service.

3. If the results of the negotiations related to Article VI:4 of GATS (or the results of any similar negotiations undertaken in other multilateral fora in which the Parties participate) enter into effect, this Article shall be amended, as appropriate, after consultations among the Parties, to bring those results into effect under this Agreement. The Parties shall coordinate on such negotiations, as appropriate.

ARTICLE 10.8: TRANSPARENCY IN DEVELOPING AND APPLYING REGULATIONS³

Further to Chapter 18 (Transparency):

- (a) each Party shall establish or maintain appropriate mechanisms for responding to inquiries from interested persons regarding its regulations related to the subject matter of this Chapter; and
- (b) to the extent possible, each Party shall allow reasonable time between publication of final regulations related to the subject matter of this Chapter and their effective date.

ARTICLE 10.9: RECOGNITION

1. For the purposes of the fulfillment, in whole or in part, of its standards or criteria for the authorization, licensing, or certification of services suppliers, and subject to the

³ For greater certainty, **regulations** includes regulations establishing or applying to licensing authorization or criteria.

requirements of paragraph 4, a Party may recognize the education or experience obtained, requirements met, or licenses or certifications granted in a particular country. Such recognition, which may be achieved through harmonization or otherwise, may be based upon an agreement or arrangement with the country concerned or may be accorded autonomously.

2. Where a Party recognizes, autonomously or by agreement or arrangement, the education or experience obtained, requirements met, or licenses or certifications granted in the territory of a non-Party, nothing in Article 10.3 shall be construed to require the Party to accord such recognition to the education or experience obtained, requirements met, or licenses or certifications granted in the territory of the other Party.

3. A Party that is a party to an agreement or arrangement of the type referred to in paragraph 1, whether existing or future, shall afford adequate opportunity for the other Party, if the other Party is interested, to negotiate its accession to such an agreement or arrangement or to negotiate a comparable one with it. Where a Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that education, experience, licenses, or certifications obtained or requirements met in the other Party's territory should be recognized.

4. Neither Party may accord recognition in a manner that would constitute a means of discrimination among countries in the application of its standards or criteria for the authorization, licensing, or certification of services suppliers, or a disguised restriction on trade in services.

ARTICLE 10.10: TRANSFERS AND PAYMENTS

1. Each Party shall permit all transfers and payments related to the cross-border supply of services to be made freely and without delay into and out of its territory.

2. Each Party shall permit such transfers and payments related to the cross-border supply of services to be made in a freely usable currency at the market rate of exchange prevailing at the time of transfer.

3. Notwithstanding paragraphs 1 and 2, a Party may prevent or delay a transfer or payment through the equitable, non-discriminatory, and good faith application of its laws related to:

- (a) bankruptcy, insolvency, or the protection of the rights of creditors;
- (b) issuing, trading, or dealing in securities, futures, options, or derivatives;
- (c) financial reporting or record keeping of transfers when necessary to assist law enforcement or financial regulatory authorities;
- (d) criminal or penal offences; or
- (e) ensuring compliance with orders or judgments in judicial or administrative proceedings.

ARTICLE 10.11: DENIAL OF BENEFITS

1. A Party may deny the benefits of this Chapter to a service supplier of the other Party if the service supplier is an enterprise owned or controlled by persons of a non-Party, and the denying Party adopts or maintains measures with respect to the non-Party that prohibit transactions with the enterprise or that would be violated or circumvented if the benefits of this Chapter were accorded to the enterprise.

2. A Party may deny the benefits of this Chapter to a service supplier of the other Party if the service supplier is an enterprise owned or controlled by persons of a non-Party or of the denying Party that has no substantial business activities in the territory of the other Party. The denying Party shall, to the maximum extent possible, notify the other Party before denying the benefits under this paragraph. If the denying Party provides such notice, it shall consult with the other Party at the other Party's request.

ARTICLE 10.12: DEFINITIONS

For the purposes of this Chapter:

aircraft repair and maintenance services means such activities when undertaken on an aircraft or a part thereof while it is withdrawn from service and does not include so-called line maintenance;

computer reservation system services (CRS) means services provided by computerized systems that contain information about air carriers' schedules, availability, fares, and fare rules, through which reservations can be made or tickets may be issued;

cross-border trade in services or **cross-border supply of services** means the supply of a service:

- (a) from the territory of one Party into the territory of the other Party;
- (b) in the territory of one Party by a person of that Party to a person of the other Party; or
- (c) by a national of a Party in the territory of the other Party,

but does not include the supply of a service in the territory of a Party by a covered investment;

enterprise means an "enterprise" as defined in Article 1.6 (Definitions), and a branch of an enterprise;

enterprise of a Party means an enterprise organized or constituted under the laws of a Party, and a branch located in the territory of a Party and carrying out business activities there;

selling and marketing of air transport services means opportunities for the air carrier concerned to sell and market freely its air transport services, including all aspects of marketing such as market research, advertising, and distribution. These activities do not include the pricing of air transport services nor the applicable conditions; and

service supplier of a Party means a person of that Party that seeks to supply or supplies a service⁴.

⁴ For the purposes of Articles 10.2 and 10.3, “service suppliers” has the same meaning as “services and service suppliers” as used in Articles II and XVII of GATS.

CHAPTER 11 FINANCIAL SERVICES

ARTICLE 11.1: SCOPE

1. This Chapter shall apply to measures adopted or maintained by a Party relating to:

- (a) financial institutions of the other Party;
- (b) investors of the other Party, and investments of such investors, in financial institutions in the Party's territory; and
- (c) cross-border trade in financial services.

2. Chapters 9 (Investment) and 10 (Cross-Border Trade in Services) shall apply to measures described in paragraph 1 only to the extent that these Chapters or Articles of these Chapters are incorporated into this Chapter.

- (a) Articles 9.7 (Expropriation and Compensation), 9.8 (Transfers), 9.11 (Investment and Environment), 9.12 (Denial of Benefits), 9.14 (Special Formalities and Information Requirements), and 10.11 (Denial of Benefits) are hereby incorporated into and made part of this Chapter.
- (b) Section B (Investor-State Dispute Settlement) of Chapter 9 (Investment) is hereby incorporated into and made part of this Chapter solely for claims that a Party has breached Article 9.7 (Expropriation and Compensation), 9.8 (Transfers), 9.12 (Denial of Benefits), or 9.14 (Special Formalities and Information Requirements) as incorporated into this Chapter.
- (c) Article 10.10 (Transfers and Payments) is incorporated into and made part of this Chapter to the extent that cross-border trade in financial services is subject to obligations under Article 11.5.

3. This Chapter shall not apply to measures adopted or maintained by a Party relating to:

- (a) activities or services forming part of a public retirement plan or statutory system of social security; or
- (b) activities or services conducted for the account or with the guarantee or using the financial resources of the Party, including its public entities,

except that this Chapter shall apply to the extent that a Party allows any of the activities or services referred to in subparagraph (a) or (b) to be conducted by its financial institutions in competition with a public entity or a financial institution.

4. This Chapter shall not apply to laws, regulations or requirements governing the procurement by government agencies of financial services purchased for governmental purposes and not with a view to commercial resale or use in the supply of services for commercial sale.

ARTICLE 11.2: NATIONAL TREATMENT

1. Each Party shall accord to investors of the other Party treatment no less favorable than that it accords to its own investors, in like circumstances, with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of financial institutions and investments in financial institutions in its territory.

2. Each Party shall accord to financial institutions of the other Party and to investments of investors of the other Party in financial institutions treatment no less favorable than that it accords to its own financial institutions, and to investments of its own investors in financial institutions, in like circumstances, with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of financial institutions and investments.

3. For the purposes of the national treatment obligations in Article 11.5.1, a Party shall accord to cross-border financial service suppliers of the other Party treatment no less favorable than that it accords to its own financial service suppliers, in like circumstances, with respect to the supply of the relevant service.

ARTICLE 11.3: MOST-FAVORED-NATION TREATMENT

Each Party shall accord to investors of the other Party, financial institutions of the other Party, investments of investors in financial institutions, and cross-border financial service suppliers of the other Party treatment no less favorable than that it accords to the investors, financial institutions, investments of investors in financial institutions and cross-border financial service suppliers of a non-Party, in like circumstances.

ARTICLE 11.4: MARKET ACCESS FOR FINANCIAL INSTITUTIONS

1. A Party shall not adopt or maintain, with respect to financial institutions of the other Party, either on the basis of a regional subdivision or on the basis of its entire territory, measures that:

- (a) impose limitations on:
 - (i) the number of financial institutions whether in the form of numerical quotas, monopolies, exclusive service suppliers, or the requirements of an economic needs test;

- (ii) the total value of financial service transactions or assets in the form of numerical quotas or the requirement of an economic needs test;
 - (iii) the total number of financial service operations or on the total quantity of financial services output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test¹; or
 - (iv) the total number of natural persons that may be employed in a particular financial service sector or that a financial institution may employ and who are necessary for, and directly related to, the supply of a specific financial service in the form of numerical quotas or the requirement of an economic needs test; or
- (b) restrict or require specific types of legal entity or joint venture through which a financial institution may supply a service.

2. For the purposes of this Article, **financial institutions of the other Party** includes financial institutions that investors of the other Party seek to establish in the territory of the Party.

ARTICLE 11.5: CROSS-BORDER TRADE

1. Each Party shall permit, under terms and conditions that accord national treatment, cross-border financial service suppliers of the other Party to supply the services specified in Annex 11-A.

2. Each Party shall permit persons located in its territory and its nationals wherever located, to purchase financial services from cross-border financial service suppliers of the other Party located in the territory of the other Party. This obligation does not require a Party to permit such suppliers to do business or solicit in its territory. Each Party may define “doing business” and “solicitation” for the purposes of this obligation, provided that those definitions are not inconsistent with paragraph 1.

3. Without prejudice to other means of prudential regulation of cross-border trade in financial services, a Party may require the registration of cross-border financial service suppliers of the other Party and of financial instruments.

ARTICLE 11.6: NEW FINANCIAL SERVICES²

¹ This subparagraph shall not cover measures of a Party which limit inputs for the supply of financial services.

² The Parties understand that nothing in this Article prevents a financial institution of a Party from applying to the other Party to request that it authorize the supply of a financial service that is supplied in neither Party’s territory. Such application shall be subject to the law of the Party to which the application

Each Party shall permit a financial institution of the other Party to supply any new financial service that the Party would permit its own financial institutions, in like circumstances, to supply without additional legislative action by the Party. Notwithstanding Article 11.4(b), a Party may determine the institutional and juridical form through which the new financial service may be supplied and may require authorization for the supply of the service. Where a Party requires a financial institution to obtain authorization to supply a new financial service, the Party shall decide within a reasonable time whether to issue the authorization and the authorization may be refused only for prudential reasons.

ARTICLE 11.7: TREATMENT OF CERTAIN INFORMATION

Nothing in this Chapter requires a Party to furnish or allow access to:

- (a) information related to the financial affairs and accounts of individual customers of financial institutions or cross-border financial service suppliers; or
- (b) any confidential information the disclosure of which would impede law enforcement or otherwise be contrary to the public interest or prejudice legitimate commercial interests of particular enterprises.

ARTICLE 11.8: SENIOR MANAGEMENT AND BOARDS OF DIRECTORS

1. Neither Party may require financial institutions of the other Party to engage individuals of any particular nationality as senior managerial or other essential personnel.

2. Neither Party may require that more than a minority of the board of directors of a financial institution of the other Party be composed of nationals of the Party, persons residing in the territory of the Party, or a combination thereof.

ARTICLE 11.9: NON-CONFORMING MEASURES

1. Articles 11.2 through 11.5 and 11.8 shall not apply to:

- (a) any existing non-conforming measure that is maintained by a Party at
 - (i) the central level of government, as set out by that Party in Section A of its Schedule set out in Annex III; or
 - (ii) a local level of government;

is made and, for greater certainty, shall not be subject to the obligations of this Article.

- (b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or
- (c) an amendment to any non-conforming measure referred to in subparagraph (a) to the extent that the amendment does not decrease the conformity of the measure, as it existed immediately before the amendment, with Article 11.2, 11.3, 11.4, or 11.8.³

2. Articles 11.2 through 11.5 and 11.8 shall not apply to any measure that a Party adopts or maintains with respect to sectors, subsectors, or activities, as set out by the Party in Section B of its Schedule set out in Annex III⁴.

3. A non-conforming measure set out in an entry in a Party's Schedule set out in Annex I or II as not subject to Article 9.3 (National Treatment), 9.4 (Most-Favored-Nation Treatment), 10.2 (National Treatment), 10.3 (Most-Favored-Nation Treatment) or 10.4 (Market Access), shall be treated as a non-conforming measure not subject to Article 11.2, 11.3 or 11.4, as the case may be, to the extent that the measure, sector, subsector, or activity set out in the entry is covered by this Chapter.

ARTICLE 11.10: EXCEPTIONS

1. Notwithstanding any other provision of this Chapter or Chapters 9 (Investment), 13 (Telecommunications), including specifically Article 13.22 (Relation to Other Chapters), or 14 (Electronic Commerce), and, in addition, Article 10.1.3 (Scope) with respect to the supply of financial services in the territory of a Party by a covered investment, a Party shall not be prevented from adopting or maintaining measures for prudential reasons⁵, including for the protection of investors, depositors, policy holders, or persons to whom a fiduciary duty is owed by a financial institution or cross-border financial service supplier, or to ensure the integrity and stability of the financial system. Where such measures do not conform with the provisions of this Agreement referred to in this paragraph, they shall not be used as a means of avoiding the Party's commitments or obligations under such provisions.

2. Nothing in this Chapter or Chapters 9 (Investment), 13 (Telecommunications), including specifically Article 13.22 (Relation to Other Chapters), or 14 (Electronic Commerce), and, in addition, Article 10.1.3 (Scope) with respect to the supply of financial services in the territory of a Party by a covered investment, shall apply to non-discriminatory measures of general application taken by any public entity in pursuit of monetary and related credit policies or exchange rate policies. This paragraph shall not affect a Party's obligations under Article 9.9 (Performance Requirements) with respect to measures covered by Chapter 9 (Investment) or under Article 9.8 (Transfers) or 10.10

³ For greater certainty, Article 11.5 shall apply to an amendment to any non-conforming measure referred to in subparagraph (a) only to the extent that the amendment decreases the conformity of the measure, as it existed on the date of entry into force of the Agreement, with Article 11.5.

⁴ For Nicaragua and Panama, Section B of Annex III shall not apply.

⁵ It is understood that the term "prudential reasons" includes the maintenance of the safety, soundness, integrity, or financial responsibility of individual financial institutions or cross-border financial service suppliers.

(Transfers and Payments).

3. Notwithstanding Articles 9.8 (Transfers) and 10.10 (Transfers and Payments), as incorporated into this Chapter, a Party may prevent or limit transfers by a financial institution or cross-border financial service supplier to, or for the benefit of, an affiliate of or person related to such institution or supplier, through the equitable, non-discriminatory, and good faith application of measures relating to maintenance of the safety, soundness, integrity, or financial responsibility of financial institutions or cross-border financial service suppliers. This paragraph does not prejudice any other provision of this Agreement that permits a Party to restrict transfers.

4. For greater certainty, nothing in this Chapter shall be construed to prevent a Party from adopting or enforcing measures necessary to secure compliance with laws or regulations that are not inconsistent with this Chapter, including those relating to the prevention of deceptive and fraudulent practices or to deal with the effects of a default on financial services contracts, subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between countries where like conditions prevail, or a disguised restriction on investment in financial institutions or cross-border trade in financial services.

ARTICLE 11.11: TRANSPARENCY

1. The Parties recognize that transparent regulations and policies governing the activities of financial institutions and cross-border financial service suppliers are important in facilitating access of foreign financial institutions and foreign cross-border financial service suppliers to, and their operations in, each other's markets. Each Party commits to promoting regulatory transparency in financial services.

2. In lieu of Article 18.1.2 (Publication), each Party, to the extent practicable:

- (a) shall publish in advance any regulations of general application relating to the subject matter of this Chapter that it proposes to adopt and the purpose of the regulation; and
- (b) shall provide interested persons and the other Party a reasonable opportunity to comment⁶ on such proposed regulations.

3. At the time it adopts final regulations, a Party should, to the extent practicable, address in writing substantive comments received from interested persons with respect to the proposed regulations.

4. To the extent practicable, each Party should allow reasonable time between

⁶ For greater certainty, when a Party publishes regulations in advance as described in subparagraph (a), the Party shall provide an address, whether electronic or otherwise, to which interested persons and the other Party may send their comments.

publication of final regulations of general application and their effective date.

5. Each Party shall ensure that the rules of general application adopted or maintained by self-regulatory organizations of the Party are promptly published or otherwise made available in such a manner as to enable interested persons to become acquainted with them.

6. Each Party shall establish or maintain appropriate mechanisms for responding to inquiries from interested persons regarding measures of general application covered by this Chapter.

7. Each Party's regulatory authorities shall make publicly available the requirements, including any documentation required, for completing applications relating to the supply of financial services.

8. On the request of an applicant, a Party's regulatory authority shall inform the applicant of the status of its application. If the authority requires additional information from the applicant, it shall notify the applicant without undue delay.

9. A Party's regulatory authority shall make an administrative decision on a completed application of an investor in a financial institution, a financial institution, or a cross-border financial service supplier of the other Party relating to the supply of a financial service within 120 days, and shall promptly notify the applicant of the decision. An application shall not be considered complete until all relevant hearings are held and all necessary information is received. Where it is not practicable for a decision to be made within 120 days, the regulatory authority shall notify the applicant without undue delay and shall endeavor to make the decision within a reasonable time thereafter.

10. On the request of an unsuccessful applicant, a regulatory authority that has denied an application shall, to the extent practicable, inform the applicant of the reasons for denial of the application.

ARTICLE 11.12: DOMESTIC REGULATION

Except with respect to non-conforming measures listed in its Schedule to Annex III, each Party shall ensure that all measures of general application to which this Chapter applies are administered in a reasonable, objective, and impartial manner.

ARTICLE 11.13: SELF-REGULATORY ORGANIZATIONS

When a Party requires a financial institution or a cross-border financial service supplier of the other Party to be a member of, participate in, or have access to, a self-regulatory organization to provide a financial service in or into the territory of that Party, the Party shall ensure that the self-regulatory organization observes the obligations of Articles 11.2 and 11.3.

ARTICLE 11.14: PAYMENT AND CLEARING SYSTEMS

Under terms and conditions that accord national treatment, each Party shall grant financial institutions of the other Party established in its territory access to payment and clearing systems operated by public entities, and to official funding and refinancing facilities available in the normal course of ordinary business. This Article is not intended to confer access to the Party's lender of last resort facilities.

ARTICLE 11.15: RECOGNITION

1. A Party may recognize prudential measures of a non-Party in the application of measures covered by this Chapter. Such recognition may be:

- (a) accorded autonomously;
- (b) achieved through harmonization or other means; or
- (c) based on an agreement or arrangement with the non-Party.

2. A Party according recognition of prudential measures under paragraph 1 shall provide adequate opportunity to the other Party to demonstrate that circumstances exist in which there are or would be equivalent regulation, oversight, implementation of regulation, and, if appropriate, procedures concerning the sharing of information between the Parties.

3. Where a Party accords recognition of prudential measures under paragraph 1(c) and the circumstances described in paragraph 2 exist, the Party shall provide adequate opportunity to the other Party to negotiate accession to the agreement or arrangement, or to negotiate a comparable agreement or arrangement.

ARTICLE 11.16: FINANCIAL SERVICES COMMITTEE

1. The Parties hereby establish a Financial Services Committee (hereinafter referred to as the "Committee"). The principal representative of each Party shall be an official of the Party's authority responsible for financial services set out in Annex 11-B.

2. The Committee shall:

- (a) supervise the implementation of this Chapter and its further elaboration;
- (b) consider issues regarding financial services that are referred to it by a Party;
- (c) participate in the dispute settlement procedures in accordance with Article 11.19; and

- (d) carry out other functions as may be assigned by the Joint Committee or agreed by the Parties.

3. Unless the Parties otherwise agree, the Committee shall meet annually, to assess the functioning of this Agreement as it applies to financial services. Meetings may be conducted in person or by any technological means available to the Parties. The Committee shall inform the Joint Committee of the results of each of its meetings.

ARTICLE 11.17: CONSULTATIONS

1. A Party may request consultations with the other Party regarding any matter arising under this Agreement that affects financial services. The other Party shall give sympathetic consideration to the request. The Parties shall report the results of their consultations to the Committee.

2. Consultations under this Article shall include officials of the authorities specified in Annex 11-B.

3. Nothing in this Article shall be construed to require regulatory authorities participating in consultations under paragraph 1 to disclose information or take any action that would interfere with specific regulatory, supervisory, administrative, or enforcement matters.

4. Nothing in this Article shall be construed to require a Party to derogate from its relevant law regarding sharing of information among financial regulators or the requirements of an agreement or arrangement between financial authorities of the Parties.

ARTICLE 11.18: DISPUTE SETTLEMENT

1. Section A (Dispute Settlement) of Chapter 22 (Dispute Settlement) shall apply as modified by this Article to the settlement of disputes arising under this Chapter.

2. When a Party claims that a dispute arises under this Chapter, Article 22.7 (Establishment of Panel) shall apply, except that:

- (a) where the Parties so agree, the panel shall be composed entirely of panelists meeting the qualifications in paragraph 3; and
- (b) in any other case,
 - (i) each Party may select panelists meeting the qualifications set out in paragraph 3 or in Article 22.7.12 (Establishment of a Panel); and

- (ii) if the Party complained against invokes Article 11.10, the chair of the panel shall meet the qualifications set out in paragraph 3, unless the Parties otherwise agree.

3. Financial services panelists shall:

- (a) have expertise or experience in financial services law or practice, which may include the regulation of financial institutions;
- (b) be chosen strictly on the basis of objectivity, reliability, and sound judgment;
- (c) be independent of, and not be affiliated with or take instructions from, a disputing Party; and
- (d) comply with the code of conduct to be established by the Joint Committee.

4. Notwithstanding Article 22.13 (Non-Implementation and Suspension of Benefits), where a panel finds a measure to be inconsistent with this Agreement and the measure under dispute affects:

- (a) only the financial services sector, the complaining Party may suspend benefits only in the financial services sector;
- (b) the financial services sector and any other sector, the complaining Party may suspend benefits in the financial services sector that have an effect equivalent to the effect of the measure in the Party's financial services sector; or
- (c) only a sector other than the financial services sector, the complaining Party shall not suspend benefits in the financial services sector.

ARTICLE 11.19: INVESTMENT DISPUTES IN FINANCIAL SERVICES

1. Where an investor of a Party submits a claim under Section B (Investor-State Dispute Settlement) of Chapter 9 (Investment) against the other Party and the respondent invokes Article 11.10, on request of the respondent, the tribunal shall refer the matter in writing to the Committee for a decision. The tribunal may not proceed pending receipt of a decision or report under this Article.

2. In a referral pursuant to paragraph 1, the Committee shall decide the issue of whether and to what extent Article 11.10 is a valid defense to the claim of the investor. The Committee shall transmit a copy of its decision to the tribunal and to the Joint Committee. The decision shall be binding on the tribunal.

3. Where the Committee has not decided the issue within 60 days of the receipt of the referral under paragraph 1, the respondent or the Party of the claimant may request the establishment of an arbitral panel under Article 22.7 (Establishment of Panel). The panel shall be constituted in accordance with Article 11.18. The panel shall transmit its final report to the Committee and to the tribunal. The report shall be binding on the tribunal.

4. The Committee may decide that, for the purposes of a referral pursuant to paragraph 1, the financial services authorities of the relevant Parties shall make the decision described in paragraph 2 and transmit that decision to the tribunal and the Joint Committee. In that case, a request may be made under paragraph 3 if the relevant Parties have not made the decision described in paragraph 2 within 60 days of their receipt of the referral under paragraph 1.

5. Where no request for the establishment of a panel pursuant to paragraph 3 has been made within 10 days of the expiration of the 60-day period referred to in paragraph 3, the tribunal may proceed to decide the matter.

6. For the purposes of this Article, **tribunal** means a tribunal established under Article 9.20 (Selection of Arbitrators).

ARTICLE 11.20: DEFINITIONS

For the purposes of this Chapter:

cross-border financial service supplier of a Party means a person of a Party that is engaged in the business of supplying a financial service within the territory of the Party and that seeks to supply or supplies a financial service through the cross-border supply of such services;

cross-border trade in financial services or **cross-border supply of financial services** means the supply of a financial service:

- (a) from the territory of a Party into the territory of the other Party;
- (b) in the territory of a Party by a person of that Party to a person of the other Party; or
- (c) by a national of a Party in the territory of the other Party,

but does not include the supply of a financial service in the territory of a Party by an investment in that territory;

financial institution means any financial intermediary or other enterprise that is authorized to do business and regulated or supervised as a financial institution under the law of the Party in whose territory it is located;

financial institution of the other Party means a financial institution, including a branch, located in the territory of a Party that is controlled by persons of the other Party;

financial service means any service of a financial nature. Financial services include all insurance and insurance-related services, and all banking and other financial services (excluding insurance), as well as services incidental or auxiliary to a service of a financial nature. Financial services include the following activities:

Insurance and insurance-related services

- (a) direct insurance (including co-insurance):
 - (i) life,
 - (ii) non-life;
- (b) reinsurance and retrocession;
- (c) insurance intermediation, such as brokerage and agency; and
- (d) services auxiliary to insurance, such as consultancy, actuarial, risk assessment, and claim settlement services;

Banking and other financial services (excluding insurance)

- (e) acceptance of deposits and other repayable funds from the public;
- (f) lending of all types, including consumer credit, mortgage credit, factoring, and financing of commercial transactions;
- (g) financial leasing;
- (h) all payment and money transmission services, including credit, charge and debit cards, travelers checks, and bankers drafts;
- (i) guarantees and commitments;
- (j) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market, or otherwise, the following:
 - (i) money market instruments (including checks, bills, certificates of deposits);
 - (ii) foreign exchange;
 - (iii) derivative products including, but not limited to, futures and options;

- (iv) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;
- (v) transferable securities;
- (vi) other negotiable instruments and financial assets, including bullion;
- (k) participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues;
- (l) money broking;
- (m) asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository, and trust services;
- (n) settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;
- (o) provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and
- (p) advisory, intermediation, and other auxiliary financial services on all the activities listed in subparagraphs (e) through (o), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy;

financial service supplier of a Party means a person of a Party that is engaged in the business of supplying a financial service within the territory of that Party;

investment means “investment” as defined in Article 9.29 (Definitions), except that, with respect to “loans” and “debt instruments” referred to in that Article:

- (a) a loan to or debt instrument issued by a financial institution is an investment only where it is treated as regulatory capital by the Party in whose territory the financial institution is located; and
- (b) a loan granted by or debt instrument owned by a financial institution, other than a loan to or debt instrument issued by a financial institution referred to in subparagraph (a), is not an investment;

for greater certainty, a loan granted by or debt instrument owned by a cross-border financial service supplier, other than a loan to or debt instrument issued by a financial institution, is an investment for the purposes of Chapter 9 (Investment), if such loan or debt instrument meets the criteria for investments set out in Article 9.29 (Definitions);

investor of a Party means a Party or state enterprise thereof, or a person of a Party, that attempts to make, is making, or has made an investment in the territory of the other Party; provided, however, that a natural person who is a dual national shall be deemed to be exclusively a national of the State of his or her dominant and effective nationality;

new financial service means a financial service not supplied in the Party's territory that is supplied within the territory of the other Party, and includes any new form of delivery of a financial service or the sale of a financial product that is not sold in the Party's territory;

person of a Party means "person of a Party" as defined in Article 1.6 (Definitions) and, for greater certainty, does not include a branch of an enterprise of a non-Party;

public entity means a central bank or monetary authority of a Party, or any financial institution owned or controlled by a Party; and

self-regulatory organization means any non-governmental body, including any securities or futures exchange or market, clearing agency, or other organization or association, that exercises regulatory or supervisory authority over financial service suppliers or financial institutions.

ANNEX 11-A
CROSS-BORDER TRADE

KOREA

Insurance and insurance-related services

1. Article 11.5.1 shall apply to the cross-border supply of or trade in financial services as defined in subparagraph (a) of the definition of cross-border supply of financial services in Article 11.20 with respect to:

- (a) insurance of risks relating to:
 - (i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability arising therefrom; and
 - (ii) goods in international transit;
- (b) reinsurance and retrocession;
- (c) services auxiliary to insurance, such as consultancy,⁷ risk assessment,⁸ actuarial and claim settlement services; and
- (d) insurance intermediation, such as brokerage and agency as referred to in subparagraph (c) of the definition of financial service in Article 11.20, of insurance of risks related to services listed in subparagraphs (a) and (b) of this paragraph.

2. Article 11.5.1 shall apply to the cross-border supply of or trade in financial services as defined in subparagraph (c) of the definition of cross-border supply of financial services in Article 11.20 with respect to services auxiliary to insurance, such as consultancy, actuarial, risk assessment, and claim settlement services.

Banking and other financial services (excluding insurance)

3. Article 11.5.1 shall apply only with respect to:

- (a) the provision and transfer of financial information;
- (b) the provision and transfer of financial data processing and related software relating to banking and other financial services as referred to in

⁷ **Consultancy** means activities such as providing advice on corporate strategy formulation, marketing strategy, or product development strategy.

⁸ **Risk assessment** means activities such as risk analysis, risk prevention, or expert advice related to difficult or unusual risks.

subparagraph (o) of the definition of financial service in Article 11.20⁹; and

- (c) advisory and other auxiliary services¹⁰, excluding intermediation, relating to banking and other financial services as referred to in subparagraph (p) of the definition of financial service in Article 11.20. This commitment shall apply to the supply of credit rating, credit reference and investigation, general fund administration, indirect investment vehicle appraisal, and bond appraisal with regard to securities issued in Korea¹¹ only to the extent that Korea allows the supply of these services with respect to such assets. This commitment shall not apply to (i) credit rating of enterprises in Korea; or (ii) credit reference and investigation undertaken for purposes of lending and other financial transactions in Korea with respect to individuals or companies in Korea. Once Korea allows the supply of certain of these services, it shall not subsequently prohibit or limit the supply of such services.

COSTA RICA

Banking and other financial services (excluding insurance)

1. Article 11.5.1 applies to the cross-border supply of or trade in financial services, as defined in subparagraph (a) of the definition of cross-border supply of financial services in Article 11.20¹², with respect to:

- (a) the provision and transfer of financial information; and financial data processing and related software as referred to in subparagraph (o) of the definition of financial service; and
- (b) advisory and other auxiliary services, excluding intermediation, relating to banking and other financial services as referred to in subparagraph (p) of the definition of financial service.¹³

⁹ Korea's commitment is subject to prior approval with certain considerations such as the protection of sensitive information of consumers, prohibitions on unauthorized reuse of sensitive information, the ability of financial regulators to have access to records of financial institutions relating to the handling of such information, and requirements for the location of technology facilities.

¹⁰ It is understood that advisory services includes portfolio management advice but not other services related to portfolio management, and that auxiliary services does not include those services referred to in subparagraphs (e) through (o) of the definition of financial service.

¹¹ As of March 2007, securities issued in the territory of Korea are denominated solely in Korean won, except in extraordinary circumstances. Where bonds issued outside the territory of Korea are held by a Korean collective investment scheme registered with the Financial Services Commission, appraisal of the bond must be undertaken by a bond appraisal company in the territory of Korea.

¹² Costa Rica reserves the right to request prior approval with regards to provision and transfer of financial data and related software; considerations include the protection of sensitive information of consumers, prohibitions on unauthorized reuse of sensitive information, the ability of financial regulators to have access to records of financial institutions relating to the handling of such information, and requirements for the location of technology facilities.

¹³ It is understood that advisory services includes portfolio management advice but not other services related to portfolio management, and that auxiliary services does not include those services referred to in subparagraphs (e) through (o) of the definition of financial service.

Insurance and insurance-related services

2. Article 11.5.1 applies to the cross-border supply of or trade in financial services, as defined in subparagraph (a) of the definition of cross-border supply of financial services in Article 11.20, with respect to:

- (a) insurance of risk relating to:
 - (i) space launching and freight (including satellite), international maritime shipping and international commercial aviation, with such insurance to cover any or all of the following elements: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and
 - (ii) goods in international transit;
- (b) retrocession and reinsurance;
- (c) services necessary to support global accounts¹⁴;
- (d) services auxiliary to insurance as referred to in paragraph (d) of the definition of financial service in Article 11.20¹⁵;
- (e) insurance intermediation such as brokerage and agency as referred to in paragraph (c) of the definition of financial services in Article 11.20¹⁶; and
- (f) surplus lines¹⁷.

3. Paragraph 2 applies only if a Korean entity is not in itself or through an agent insuring a risk in Costa Rica.

EL SALVADOR

Insurance and Insurance-Related Services

¹⁴ For the purposes of this subparagraph:

- (a) services necessary to support global accounts means that the coverage of a master (global) insurance policy written in a territory other than Costa Rica for a multinational client by an insurer of a Party extends to the operations of the multinational client in Costa Rica; and
- (b) a multinational client is any foreign enterprise majority owned by a foreign manufacturer or service provider doing business in Costa Rica.

¹⁵ This paragraph only applies to the lines of insurance of risks relating to paragraphs 2(a), 2(b) and 2(c); or to insurance products registered before the General Superintendency of Insurance (SUGESE).

¹⁶ This paragraph only applies to the lines of insurance of risks relating to paragraphs 2(a), 2(b) and 2(c); or to insurance products registered before the General Superintendency of Insurance (SUGESE).

¹⁷ Surplus lines are defined as insurance coverage not available from an admitted company in Costa Rican market.

1. Article 11.5.1 applies to the cross-border supply of or trade in financial services as defined in subparagraph (a) of the definition of cross-border supply of financial services with respect to:

- (a) insurance of risk relating to:
 - (i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and
 - (ii) goods in international transit;
- (b) reinsurance and retrocession;
- (c) brokerage of insurance risks relating to paragraphs (a) and (b); and
- (d) consultancy, risk assessment, actuarial, and claims settlement services.

2. Article 11.5.1 applies to the cross-border supply of or trade in financial services as defined in subparagraph (c) of the definition of cross-border supply of financial services with respect to insurance services¹⁸.

Banking and Other Financial Services (Excluding Insurance)

3. Article 11.5.1 applies with respect to:

- (a) provision and transfer of financial information as described in subparagraph (o) of the definition of financial service;
- (b) financial data processing as described in subparagraph (o) of the definition of financial service, subject to prior authorization from the relevant regulator, when it is required¹⁹; and
- (c) advisory and other auxiliary financial services, excluding intermediation, relating to banking and other financial services as described in subparagraph (p) of the definition of financial service²⁰.

HONDURAS

Insurance and insurance-related services

¹⁸ It is understood that the commitment for cross-border movement of persons is limited to those insurance and insurance-related services listed in paragraph 1.

¹⁹ It is understood that where the financial information or financial data referred to in subparagraphs (a) and (b) involve personal data, the treatment of such personal data shall be in accordance with El Salvador's law regulating the protection of such data.

²⁰ It is understood that advisory services includes portfolio management advice but not other services related to portfolio management, and that auxiliary services does not include those services referred to in subparagraphs (e) through (o) of the definition of financial service.

1. Article 11.5.1 applies to the cross-border supply of or trade in financial services as defined in subparagraph (a) of the definition of cross-border supply of financial services in Article 11.20 with respect to:

- (a) insurance of risk relating to:
 - (i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability arising therefrom; and
 - (ii) goods in international transit;
- (b) reinsurance and retrocession;
- (c) services auxiliary to insurance described in subparagraph (d) such as consultancy, actuarial, risk assessment and claim settlement services from the definition of financial services in Article 11.20 ; and
- (d) insurance intermediation, such as brokerage and agency as referred to in subparagraph (c) of the definition of financial service in Article 11.20, of insurance of risks related to services listed in subparagraphs (a) and (b) of this paragraph.

2. Article 11.5.1 applies to the cross-border supply of or trade in financial services as defined in subparagraph (c) of the definition of cross-border supply of financial services in Article 11.20 with respect to insurance services²¹.

Banking and Other Financial Services (Excluding Insurance)

3. Article 11.5.1 applies with respect to the provision and transfer of financial information and financial data processing²² and related software as referred to in subparagraph (o) of the definition of financial service in Article 11.20, and advisory and other auxiliary services, excluding intermediation, relating to banking and other financial services as referred to in subparagraph (p) of the definition of financial service²³.

NICARAGUA

²¹ It is understood that the commitment for cross-border movement of persons is limited to those insurance and insurance-related services listed in paragraph 1.

²² Honduras' commitment is subject to prior approval with certain considerations such as the protection of sensitive information of consumers, prohibitions on unauthorized reuse of sensitive information, the ability of financial regulators to have access to records of financial institutions relating to the handling of such information, and requirements for the location of technology facilities.

²³ It is understood that advisory services includes portfolio management and auxiliary services does not include those services referred to in subparagraphs (e) through (o) of the definition of financial service in Article 11.20.

Insurance and Insurance-Related Services

1. Article 11.5.1 applies to the cross-border supply of or trade in financial services as defined in subparagraph (a) of the definition of cross-border supply of financial services with respect to:

- (a) insurance of risk relating to:
 - (i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability arising therefrom; and
 - (ii) goods in international transit;
- (b) reinsurance and retrocession;
- (c) brokerage of insurance risks relating to paragraphs (a)(i) and (a)(ii); and
- (d) services auxiliary to insurance as referred to in subparagraph (d) of the definition of financial services. These auxiliary services will only be provided to an insurance supplier.

2. Article 11.5.1 applies to the cross-border supply of or trade in financial services as defined in subparagraph (c) of the definition of cross-border supply of financial services with respect to insurance services. The commitment for cross-border movement of persons is limited to those insurance and insurance-related services listed in paragraph 1.

Banking and Other Financial Services (Excluding Insurance)

3. Article 11.5.1 applies with respect to:

- (a) the provision and transfer of financial information as described in subparagraph (o) of the definition of financial service;
- (b) financial data processing as described in subparagraph (o) of the definition of financial service, subject to prior authorization from the relevant regulator, as required; and
- (c) advisory and other auxiliary financial service²⁴ excluding intermediation and credit reference and analysis, relating to banking and other financial services as described in subparagraph (p) of the definition of financial service.

²⁴ It is understood that advisory services includes portfolio management and auxiliary services does not include those services referred to in subparagraphs (e) through (o) of the definition of financial service in Article 11.20.

Nicaragua's law regulating protection of information applies where the financial information or financial data processing referred to in subparagraphs (a) and (b) involves such protected information. Protected information includes, but is not limited to, information regulated under the concept of banking secrecy and personal information.

PANAMA

Insurance and insurance-related services

1. Subject to paragraph 3, Article 11.5.1 applies to the cross-border supply of or trade in financial services as defined in subparagraph (a) of the definition of cross-border supply of financial services with respect to:

- (a) insurance of risks relating to:
 - (i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability arising therefrom; and
 - (ii) goods in international transit;
- (b) reinsurance and retrocession;
- (c) insurance intermediation such as brokerage and agency only for the services indicated in subparagraphs (a) and (b); and
- (d) services auxiliary to insurance as referred to in subparagraph (d) of the definition of financial service.

2. Article 11.5.1 applies to the cross-border supply of or trade in financial services as defined in subparagraph (c) of the definition of cross-border supply of financial services with respect to insurance services²⁵.

3. Paragraph 1(a)(i) shall not apply to insurance of risk relating to commercial aviation until two years after the date of entry into force of this Agreement.

Banking and other financial services (excluding insurance)

4. Article 11.5.1 applies only with respect to the provision and transfer of financial information and financial data processing and related software as referred to in subparagraph (o) of the definition of financial service, and advisory and other auxiliary financial services²⁶, excluding intermediation, relating to banking and other financial services as referred to in subparagraph (p) of the definition of financial service.

²⁵ It is understood that the commitment for cross-border movement of persons is limited to those insurance and insurance-related services indicated in paragraph 1.

²⁶ It is understood that advisory services includes portfolio management and auxiliary services does not

ANNEX 11-B
FINANCIAL SERVICES COMMITTEE

Authorities Responsible for Financial Services

1. The authorities responsible for financial services are:
 - (a) for Korea, the Financial Services Commission and the Ministry of Strategy and Finance;
 - (b) for Costa Rica, the National Council of Supervision of the Financial System (*Consejo Nacional de Supervisión del Sistema Financiero*) and the Ministry of Foreign Trade (*Ministerio de Comercio Exterior*) for banking and other financial services and for insurance;
 - (c) for El Salvador, the Ministry of Economy (*Ministerio de Economía*), in consultation with the corresponding competent authority the Superintendency of the Financial System (*Superintendencia del Sistema Financiero*) and the Central Reserve Bank (*Banco Central de Reserva*);
 - (d) for Honduras, Secretariat of State in the Office of Economic Development (*Secretaría de Estado en el Despacho de Desarrollo Económico*), Central Bank of Honduras (*Banco Central de Honduras*), and the National Commission of Banking and Insurance (*Comisión Nacional de Bancos y Seguros*);
 - (e) for Nicaragua, Ministry of Development, Industry and Trade (*Ministerio de Fomento, Industria y Comercio*); Superintendency of Banks and other Financial Institutions (*Superintendencia de Bancos y otras Instituciones Financieras*) and the Central Bank of Nicaragua (*Banco Central de Nicaragua*); and
 - (f) for Panama, the Ministry of Commerce and Industries (*Ministerio de Comercio e Industrias*), in consultation with the Superintendency of Banks (*Superintendencia de Bancos*), the Superintendency of Insurance and Reinsurance (*Superintendencia de Seguros y Reaseguros*) and Superintendency of Securities Market (*Superintendencia del Mercado de Valores*),
- or their successors.

include those services referred to in subparagraphs (e) through (o) of the definition of financial service in Article 11.20.

CHAPTER 12
TEMPORARY ENTRY FOR BUSINESS PERSONS

ARTICLE 12.1: GENERAL PRINCIPLES

1. This Chapter reflects the preferential trading relationship between the Parties, the Parties' mutual desire of facilitating temporary entry for business persons in accordance with their legislation and the provisions in Annex 12-A and of establishing transparent criteria and procedures for temporary entry for business persons as well as the need to ensure border security and to protect the domestic labor force and permanent employment in their respective territories.
2. This Chapter shall not apply to measures affecting natural persons of a Party seeking access to the employment market of the other Party, nor shall it apply to measures regarding citizenship, nationality, permanent residence, or employment on a permanent basis.
3. Nothing in this Chapter or any other provision of this Agreement shall be construed to prevent a Party from applying measures to regulate the entry of natural persons of the other Party into, or their temporary stay in its territory, including those measures necessary to protect the integrity of, and to ensure the orderly movement of natural persons across its borders, provided that such measures are not applied in such a manner as to unduly nullify or impair the benefits accruing to the other Party under the terms of specific categories in Annex 12-A.
4. The sole fact of requiring a visa to natural persons shall not be considered to nullify or impair the provisions of this Agreement.

ARTICLE 12.2: GENERAL OBLIGATIONS

Each Party shall apply its measures related to this Chapter in accordance with Article 12.1 and, in particular, shall apply those measures so as to avoid unduly impairing or delaying trade in goods or services or conduct of investment activities under this Agreement.

ARTICLE 12.3: GRANT OF TEMPORARY ENTRY

1. Each Party shall grant temporary entry to business persons who comply with immigration measures applicable to temporary entry and other related measures, such as those related to public health and safety and national security, in accordance with this Chapter.
2. Temporary entry granted pursuant to this Chapter shall not replace the requirements demanded to carry out a profession or an activity according to the specific laws and regulations in force in the territory of the Party authorizing the temporary entry.

3. A Party may refuse to issue an immigration document authorizing employment to a business person in accordance with its legislation where the temporary entry of that person might adversely affect:

- (a) the settlement of any labor dispute underway at the place or intended place of employment; or
- (b) the employment of any person who is involved in such dispute.

ARTICLE 12.4: PROVISION OF INFORMATION

1. Further to Article 18.1 (Publication), each Party shall:

- (a) provide to the other Party such materials as will enable the other Party to become acquainted with its measures relating to this Chapter; and
- (b) no later than six months after the date of entry into force of this Agreement, prepare, publish, and make available, explanatory material regarding the requirements for temporary entry of business persons under this Chapter.

2. Each Party shall collect, maintain and, upon request, make available to the other Party, in accordance with its legislation, the information regarding the granting of temporary entry under this Chapter to business persons of the other Party who have been issued immigration documentation, including specific data for each authorized category.

3. The contact points¹ shall be in charge of exchanging the information referred to in this Article.

ARTICLE 12.5: DISPUTE SETTLEMENT

1. A Party may not initiate proceedings under Article 22.4 (Consultations), regarding a denial to grant temporary entry under this Chapter or a particular case arising under Article 12.2, unless:

- (a) the matter involves a pattern of practice; and
- (b) the affected business person has exhausted the available administrative proceedings regarding that particular matter, in accordance with the legislation of the denying Party.

¹ For the Republics of Central America, the contact points are those referred to in Article 21.3 (Contact Points).

2. The remedies referred to in paragraph 1(b) shall be deemed to be exhausted if a final determination in the matter has not been issued by the competent authority within one year of the institution of an administrative proceeding, and the failure to issue a determination is not attributable to delay caused by the business person.

ARTICLE 12.6: COOPERATION

Taking into consideration the principles set forth in Article 12.1, the Parties shall endeavor as far as possible to:

- (a) cooperate to strengthen the institutional capacity and promote technical assistance between the immigration authorities; and
- (b) exchange information and experiences on regulations and implementation of programs and technology in the context of immigration matters, including those related to the use of biometric technology, advanced information systems for passengers, frequent flyer programs and security in travel documents.

ARTICLE 12.7: WORKING GROUP

1. The Parties hereby establish a Working Group on Temporary Entry of Business Persons (hereinafter referred to as the “Working Group”), comprising representatives of each Party, including immigration officials and contact points, in accordance with paragraph 3.

2. The Working Group shall meet, when necessary, to consider matters pertaining to this Chapter, such as:

- (a) the implementation and administration of this Chapter;
- (b) the establishment of procedures for the exchange of information on measures affecting the temporary entry under this Chapter;
- (c) the development of measures to further facilitate temporary entry of business persons; and
- (d) any other measures of mutual interest related to this Chapter.

3. The Working Group shall be comprised of:

- (a) for Korea, a representative from Visa and Residence Division in Ministry of Justice;

- (b) for Costa Rica, representatives from the Ministry of Foreign Trade (*Ministerio de Comercio Exterior de Costa Rica*), the Ministry of Work and Social Security (*Ministerio de Trabajo y Seguridad Social*) and the General Directorate of Migrations and Foreigners (*Dirección General de Migración y Extranjería*);
- (c) for El Salvador, representatives from the Trade Agreements Administration Bureau of the Ministry of Economy (*Dirección de Administración de Tratados Comerciales del Ministerio de Economía*), General Directorate of Migration and Immigration (*Dirección General de Migración y Extranjería*) and the Ministry of Labor (*Ministerio de Trabajo*);
- (d) for Honduras, representatives from the Directorate General of Administration and Negotiation of Agreements of the Secretary of State in the Office of Economic Development, National Institute of Migration (*Dirección General de Administración y Negociación de Tratados de la Secretaría de Estado en el Despacho de Desarrollo Económico, Instituto Nacional de Migración*), and Secretary of State in the Office of Labor and Social Security (*Secretaría de Estado en el Despacho de Trabajo y Seguridad Social*);
- (e) for Nicaragua, representatives from the Ministry of Development, Industry and Trade (*Ministerio de Fomento, Industria y Comercio*), General Directorate of Migration and Immigration (*Dirección General de Migración y Extranjería*), and the Ministry of Labor (*Ministerio del Trabajo*); and
- (f) for Panama, representatives from the National Immigration Service (*Servicio Nacional de Migración*) through the Office of International Trade Negotiations of the Ministry of Commerce and Industries (*Oficina de Negociaciones Comerciales Internacionales del Ministerio de Comercio e Industrias*),

or their successors.

ARTICLE 12.8: RELATION TO OTHER CHAPTERS

1. Nothing in this Agreement shall impose any obligation on a Party regarding its immigration measures except as provided in this Chapter and Chapters 1 (Initial Provisions and General Definitions), 18 (Transparency), 21 (Institutional Provisions), 22 (Dispute Settlement), 23 (Exceptions), and 24 (Final Provisions).

2. Nothing in this Chapter shall be construed to impose obligations or commitments with respect to other Chapters of this Agreement.

ARTICLE 12.9: DEFINITIONS

For the purposes of this Chapter:

business activities means legitimate commercial activities undertaken and operated for the purpose of obtaining profits in the market, but not including the possibility of obtaining employment, wages or remuneration from a labor source in the territory of a Party granting the temporary entry;

business person means a national of a Party who is engaged in trade of goods, the supply of services, or the conduct of investment activities;

executive means a person who shall have the following basic responsibilities:

- (a) managing the administration of the organization, or of a relevant component, or function within it;
- (b) establishing the policies and objectives of the organization, components or function; and
- (c) receiving supervision or general direction only from executives in a higher level, the board of directors or the administrative council of the organization or its shareholders;

manager means a person who shall have the following basic responsibilities:

- (a) directing the organization or a department or sub-division of the organization;
- (b) supervising and controlling the work of other professional employees, supervisors, or managers;
- (c) having the authority to hire and dismiss or to recommend these actions, and to undertake other actions related to the management of the personnel directly supervised by this person, and to perform senior functions within the organizational hierarchy or functions related to his position; and
- (d) performing discretionary actions related to the ordinary operation of the functions over which this person has authority;

pattern of practice means a practice repeatedly carried out by the immigration authorities of a Party during a representative period immediately before the execution of such practice;

specialist means a person who possesses specialized knowledge of the enterprise's products or services and its application in international markets, or an advanced level of expertise or knowledge of the enterprise's process and procedures; and

temporary entry means entry into the territory of a Party by a business person of the other Party without the intention to establish permanent residence.

ANNEX 12-A
TEMPORARY ENTRY OF BUSINESS PERSONS

Section A: Business Visitors

1. Each Party shall grant temporary entry and provide document verification to a business person seeking to engage in a business activity set out in Appendix 12-A-1 to this Annex, provided that the business person otherwise complies with immigration measures applicable to temporary entry, on presentation of:

- (a) proof of nationality of the other Party;
- (b) documentation demonstrating that the business person will be engaged in a business activity set out in Appendix 12-A-1 to this Annex and describing the purpose of entry; and
- (c) proof demonstrating that the proposed business activity is international in scope and the business person is not seeking to enter the local labor market.

2. Each Party shall provide that a business person may satisfy the requirements of paragraph 1(c) by demonstrating that:

- (a) the primary source of remuneration for the proposed business activity is outside the territory of the Party granting temporary entry; and
- (b) the business person's principal place of business and the actual place of accrual of profits remain predominantly outside such territory.

For the purposes of this paragraph, a Party that authorizes temporary entry shall normally accept a declaration as to the principal place of business and the actual place of accrual of profits. Where the Party requires further proof, it should be conducted according to its legislation.

3. Neither Party may:

- (a) as a condition for authorizing temporary entry under paragraph 1, require prior approval procedures, petitions, labor certification tests or other procedures of similar effect; or
- (b) impose or maintain any numerical restriction relating to temporary entry in accordance with paragraph 1.

4. A Party may require business persons seeking temporary entry under this Section to obtain a visa or an equivalent requirement prior to entry.

Section B: Traders and Investors

1. Each Party shall grant temporary entry and provide confirming documentation to a business person that, provided that the business person otherwise complies with existing immigration measures applicable to temporary entry, seeks to:

- (a) carry on substantial trade in goods or services principally between the territory of the Party of which the business person is a national and the territory of the other Party into which entry is sought; or
- (b) establish, develop, or administer an investment to which the business person or the business person's enterprise has committed, or is in the process of committing, a substantial amount of capital in accordance with its legislation.

2. Neither Party may:

- (a) as a condition for temporary entry under paragraph 1, require labor certification tests, or other procedures of similar effect; or
- (b) impose or maintain any numerical restriction relating to temporary entry in accordance with paragraph 1.

3. A Party may require business persons seeking temporary entry under this Section to obtain a visa or an equivalent requirement prior to entry.

Section C: Intra-corporate Transferees

1. Each Party shall grant temporary entry and provide confirming documentation to a business person employed by an enterprise of the other Party, that is being transferred to render services to that enterprise² of the Party granting temporary entry or a subsidiary or an affiliate thereof as an executive, manager, or specialist, provided that the business person and that enterprise otherwise comply with immigration measures applicable to temporary entry that are in force. A Party may require the business person to have been employed continuously by the enterprise for one year within the three years immediately preceding the date of the application for temporary entry. If necessary, a Party may request

² For greater certainty, 'that enterprise of the Party granting temporary entry' includes a branch that the enterprise of the other Party establishes in the Party, only when the branch is duly registered in accordance with the legislation of such Party.

documentation from the enterprise endorsing the corporate transfer and the role to be played by the person to be transferred.

2. For greater certainty, nothing in this Section shall be interpreted as affecting the labor legislation or the legislation applicable to the exercise of professions of a Party.

3. A Party may require business persons seeking temporary entry under this Section to obtain a visa or an equivalent requirement prior to entry.

**APPENDIX 12-A-1
BUSINESS VISITORS**

Research

- Technical, scientific, and statistical researchers conducting independent research or research for an enterprise established in the territory of the other Party.

Meetings and Consultancies

- Business persons attending meetings, seminars or conferences, or carrying out consultancies, among others, in technical, scientific or social areas.

Cultivation, Manufacture, and Production Purchasing

- Purchasing and production personnel at managerial level conducting commercial transactions for an enterprise established in the territory of the other Party.

Marketing

- Market researchers and analysts conducting independent research or analysis, or research or analysis for an enterprise established in the territory of the other Party.
- Trade fair and promotional personnel attending a trade convention.

Sales

- Sales representatives and agents taking orders or negotiating contracts on goods or services for an enterprise established in the territory of the other Party but not delivering goods or providing services.
- Buyers purchasing for an enterprise established in the territory of the other Party.

After-sale Services

- Installation, repair and maintenance personnel, and supervisors, possessing specialized knowledge essential to a seller's contractual obligation, performing services or training workers to perform services, pursuant to a warranty or other service contract incidental to the sale of commercial or industrial equipment or machinery, including computer software, purchased from an enterprise located outside the territory of the Party into which temporary entry is sought, during the life of the warranty or service agreement.

General Services

- Management and supervisory personnel engaging in a commercial transaction for an enterprise established in the territory of the other Party.
- Financial services personnel engaging in commercial transaction for an enterprise established in the territory of the other Party. For greater certainty, this business activity should be in accordance with the legislation in financial matters of the Party granting entry.
- Public relations and advertising personnel consulting with business associates or attending or participating in conventions.
- Tourism personnel (tour and travel agents, tour guides or tour operators) attending or participating in conventions.
- Translators or interpreters performing services as employees of an enterprise located in the territory of the other Party, except for those services that in accordance with the legislation of the Party shall be provided by authorized translators.

APPENDIX 12-A-2
EXISTING IMMIGRATION MEASURES

The following immigration measures are herein listed for the purposes of transparency:

For Korea:

- (a) Immigration Control Act and its amendments No. 13440 of, 24 July, 2015.

For Costa Rica:

- (a) General Law on Migration and Immigration (*Ley General de Migración y Extranjería*) of August 19, 2009, Law No. 8764, and its regulations and amendments.

For El Salvador:

- (a) Migration Law (*Ley de Migración*), approved by Legislative Decree No. 2772 of December 19, 1958 and its amendments;
- (b) Migration Law Regulation (*Reglamento de la Ley de Migración*) approved by Executive Decree No. 33 of March 9, 1959 and its amendments; and
- (c) Immigration Law (*Ley de Extranjería*) approved by Legislative Decree No. 299 of February 18, 1986 and its amendments.

For Honduras:

- (a) Migration and Immigration Law (*Ley de Migración y Extranjería*) approved by Decree No. 208-2003, and its amendments;
- (b) Migration and Immigration Law Regulation (*Reglamento de la Ley de Migración y Extranjería*) approved by Executive Agreement No. 018-2004, and its amendments; and
- (c) Agreement No. 21-2004, and its amendments.

For Nicaragua:

- (a) General Law of Migration and Immigration (*Ley General de Migración y Extranjería*) Law No. 761, of March 31, 2011 and its amendments; and
- (b) Regulation to the Law No. 761, General Law of Migration and Immigration (*Reglamento a la Ley No. 761, Ley General de Migración y Extranjería*), Decree No. 31-2012, of September 20, 2012 and its amendments.

For Panama:

- (a) Decree Law 3 February 22, 2008 that creates the National Migration Service, the Migration Career and other Provisions (*Decreto Ley 3 del 22 de febrero de 2008 que crea el Servicio Nacional de Migración, la Carrera Migratoria y dicta otras disposiciones*), and its amendments; and
- (b) Executive Decree No. 320 of August 8, 2008 that regulates the Decree Law 3 of February 22, 2008 (*Decreto Ejecutivo No. 320 del 8 de agosto de 2008 que reglamenta el Decreto Ley 3 del 22 de febrero de 2008*) and its regulation and its amendments.

CHAPTER 13
TELECOMMUNICATIONS¹

ARTICLE 13.1: SCOPE

1. This Chapter shall apply to:
 - (a) measures adopted or maintained by a Party relating to access to and use of public telecommunications services;
 - (b) measures adopted or maintained by a Party relating to obligations of suppliers of public telecommunications services;
 - (c) other measures adopted or maintained by a Party relating to public telecommunications networks or services; and
 - (d) measures adopted or maintained by a Party relating to the supply of information services.

2. Except to ensure that an enterprise operating a broadcast station or cable system has continued access to and use of public telecommunications services, this Chapter shall not apply to any measure adopted or maintained by a Party relating to broadcast or cable distribution of radio or television programming.

3. Nothing in this Chapter shall be construed to:
 - (a) require a Party, or require a Party to compel any enterprise, to establish, construct, acquire, lease, operate, or provide telecommunications networks or services not offered to the public generally;
 - (b) require a Party to compel any enterprise exclusively engaged in the broadcast or cable distribution of radio or television programming to make available its broadcast or cable facilities as a public telecommunications network; or
 - (c) prevent a Party from prohibiting persons operating private networks from using their private networks to supply public telecommunications networks or services to third persons.

ARTICLE 13.2: ACCESS AND USE OF PUBLIC TELECOMMUNICATIONS NETWORKS AND

¹ In place of the obligations established in this Chapter, Costa Rica shall undertake the obligations set out in Annex 13-C.

SERVICES²

1. Each Party shall ensure that service suppliers of the other Party have access to and use of any public telecommunications network or service, including leased circuits, offered in its territory or across its borders, on reasonable and non-discriminatory terms and conditions, including as set out in paragraphs 2 through 6.

2. Each Party shall ensure that service suppliers of the other Party are permitted to:

- (a) purchase or lease and attach terminal or other equipment that interfaces with a public telecommunications network;
- (b) provide services to individual or multiple end-users over leased or owned circuits;
- (c) connect owned or leased circuits with public telecommunications networks and services or with circuits leased or owned by another enterprise;
- (d) perform switching, signaling, processing, and conversion functions; and
- (e) use operating protocols of their choice in the supply of any service.

3. Each Party shall ensure that service suppliers of the other Party may use public telecommunications services for the movement of information in its territory or across its borders, including for intra-corporate communications, and for access to information contained in databases or otherwise stored in machine-readable form in the territory of either Party.

4. Notwithstanding paragraph 3, a Party may take such measures as are necessary to ensure the security and confidentiality of messages, or protect the privacy of non-public personal data of subscribers to public telecommunications services, provided that such measures are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination or disguised restriction on trade in services.

5. Each Party shall ensure that no condition is imposed on access to and use of public telecommunications networks and services, other than as necessary to:

- (a) safeguard the public service responsibilities of suppliers of public telecommunications networks and services, in particular their ability to make their networks or services available to the public generally; or
- (b) protect the technical integrity of public telecommunications networks or

² For greater certainty, Article 13.2 shall not prevent a Party from requiring a license, authorization or other type of authorization to an enterprise to provide any public telecommunications network or service in its territory.

services.

6. Provided that conditions for access to and use of public telecommunications networks and services satisfy the criteria set out in paragraph 5, such conditions may include:

- (a) a requirement to use specified technical interfaces, including interface protocols, for interconnection with such networks or services;
- (b) requirements, where necessary, for the inter-operability of such networks and services;
- (c) type approval of terminal or other equipment that interfaces with the network and technical requirements relating to the attachment of that equipment to such networks; and
- (d) a licensing, permit, registration, or notification procedure which, if adopted or maintained, is transparent and provides for the processing of applications filed thereunder in accordance with the Party's laws or regulations.

ARTICLE 13.3: OBLIGATIONS RELATING TO SUPPLIERS OF PUBLIC TELECOMMUNICATIONS SERVICES

Interconnection

- 1. (a) Each Party shall ensure that suppliers of public telecommunications services in its territory provide, directly, or indirectly within the same territory, interconnection with suppliers of public telecommunications services of the other Party.
- (b) In carrying out subparagraph (a), each Party shall ensure that suppliers of public telecommunications services in its territory take reasonable steps to protect the confidentiality of commercially sensitive information of, or relating to, suppliers and end-users of public telecommunications services obtained as a result of interconnection arrangements and only use such information for the purposes of providing these services.
- (c) Each Party shall provide its telecommunications regulatory body the authority to require suppliers of public telecommunications services to file their interconnection contracts.

Number Portability

- 2. Each Party shall ensure that suppliers of public telecommunications services in its

territory provide number portability to the extent technically feasible, and on reasonable terms and conditions^{3 4}.

*Dialing Parity and Access to Telephone Numbers*⁵

3. Each Party shall ensure that:

- (a) suppliers of public telecommunications services in its territory provide dialing parity within the same category of service to suppliers of public telecommunications services of the other Party; and
- (b) suppliers of public telecommunications services of the other Party in the Party's territory are afforded non-discriminatory access to telephone numbers.

ARTICLE 13.4: TREATMENT BY MAJOR SUPPLIERS

Each Party shall ensure that a major supplier in its territory accords suppliers of public telecommunications services of the other Party treatment no less favorable than such major supplier accords to itself, its subsidiaries, its affiliates, or non-affiliated service suppliers regarding:

- (a) the availability, provisioning, rates, or quality of like public telecommunications services; and
- (b) the availability of technical interfaces necessary for interconnection.

ARTICLE 13.5: COMPETITIVE SAFEGUARDS

1. Each Party shall maintain appropriate measures for the purposes of preventing suppliers of public telecommunications services that, alone or together, are a major supplier in its territory from engaging in or continuing anticompetitive practices.

2. The anticompetitive practices referred to in paragraph 1 include in particular:

³ Paragraph 2 shall not apply with respect to suppliers of voice over internet protocol services. For Nicaragua and Korea, in any case, number portability will only be possible between networks providing the same category of services.

⁴ In complying with this paragraph, the Parties may take into account the economic feasibility of providing number portability for fixed telephony.

⁵ Article 13.3.3(a) shall not apply with respect to suppliers of international public telecommunications services.

- (a) engaging in anticompetitive cross-subsidization;
- (b) using information obtained from competitors with anticompetitive results; and
- (c) not making available, on a timely basis, to suppliers of public telecommunications services, technical information about essential facilities and commercially relevant information that are necessary for them to provide public telecommunications services.

ARTICLE 13.6: RESALE

Each Party shall ensure that a major supplier in its territory does not impose unreasonable or discriminatory conditions or limitations on the resale of its public telecommunications services⁶.

ARTICLE 13.7: UNBUNDLING OF NETWORK ELEMENTS

1. Each Party shall provide its telecommunications regulatory body the authority to require a major supplier in its territory to offer access to network elements on an unbundled basis on terms and conditions, and at cost-oriented rates, that are reasonable, non-discriminatory, and transparent for the supply of public telecommunications services.

2. Each Party may determine the network elements required to be made available in its territory, and the suppliers that may obtain such elements, in accordance with its laws and regulations.

ARTICLE 13.8: INTERCONNECTION

General Terms and Conditions

1. Each Party shall ensure that a major supplier in its territory provides interconnection for the facilities and equipment of suppliers of public telecommunications services of the other Party:

- (a) at any technically feasible point in the major supplier's network;
- (b) under non-discriminatory terms, conditions (including technical standards and specifications), and rates;

⁶ Where provided in its laws or regulations, a Party may prohibit a reseller that obtains, at wholesale rate, a public telecommunications service available at retail to only a limited category of subscribers from offering the service to a different category of subscribers.

- (c) of a quality no less favorable than that provided by the major supplier for its own like services, for like services of non-affiliated service suppliers, or for its subsidiaries or other affiliates;
- (d) in a timely fashion, and on terms and conditions (including technical standards and specifications), and at cost-oriented rates, that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the suppliers need not pay for network components or facilities that they do not require for the service to be provided; and
- (e) on request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

Options for Interconnecting with Major Suppliers

2. Each Party shall ensure that a major supplier in its territory provides suppliers of public telecommunications services of the other Party the opportunity to interconnect their facilities and equipment with those of the major supplier through:

- (a) negotiation of a new interconnection agreement;
- (b) a reference interconnection offer containing the rates, terms, and conditions that the major supplier offers generally to suppliers of public telecommunications services; or
- (c) the terms and conditions of an interconnection agreement in force.

Public Availability of Interconnection Offers and Agreements

3. If a major supplier in the territory of a Party has a reference interconnection offer, the Party shall require the offer to be made publicly available.

4. Each Party shall make publicly available the applicable procedures for interconnection negotiations with a major supplier in its territory.

5. Each Party shall require a major supplier in its territory to file all interconnection agreements to which it is party with its telecommunications regulatory body.

6. Each Party shall make publicly available interconnection agreements in force between a major supplier in its territory and other suppliers of public telecommunications services in its territory.

ARTICLE 13.9: PROVISIONING AND PRICING OF LEASED CIRCUITS SERVICES⁷

1. Each Party shall ensure that a major supplier in its territory provides enterprises of the other Party leased circuits services that are public telecommunications services on terms and conditions, and at rates, that are reasonable and non-discriminatory.
2. In carrying out paragraph 1, each Party shall provide its telecommunications regulatory body the authority to require a major supplier in its territory to offer leased circuits services that are public telecommunications services to enterprises of the other Party at capacity-based, flat rate, cost-oriented prices.

ARTICLE 13.10: CO-LOCATION

1. Subject to paragraphs 2 and 3, each Party shall ensure that a major supplier in its territory provides to suppliers of public telecommunications services of the other Party in the Party's territory physical co-location of equipment necessary for interconnection or access to unbundled network elements on terms and conditions, and at cost-oriented rates, that are reasonable, non-discriminatory, and transparent.
2. Where physical co-location is not practical for technical reasons or because of space limitations, each Party shall ensure that a major supplier in its territory provides an alternative solution on terms and conditions, and at cost-oriented rates, that are reasonable, non-discriminatory, and transparent.
3. Each Party may limit which premises are subject to paragraphs 1 and 2, provided the Party specifies any such limitation in its law or regulations.

ARTICLE 13.11: ACCESS TO POLES, DUCTS, CONDUITS, AND RIGHTS-OF-WAY⁸

Each Party shall ensure that a major supplier in its territory affords access to poles, ducts, conduits, and rights-of-way owned or controlled by the major supplier to suppliers of public telecommunications services of the other Party in the Party's territory on terms and conditions, and at rates, that are reasonable, non-discriminatory, and transparent.

ARTICLE 13.12: SUBMARINE CABLE SYSTEMS

Each Party shall ensure reasonable and non-discriminatory treatment for access to submarine cable systems (including landing facilities) in its territory to a supplier of public telecommunication services of the other Party, where such supplier of the other Party is

⁷ Article 13.9 shall not be construed to require a Party to ensure that the major supplier provides leased circuits as an unbundled network element.

⁸ Each Party shall implement this obligation only for land lines.

authorized to operate a submarine cable system as a public telecommunications service.

ARTICLE 13.13: CONDITIONS FOR THE SUPPLY OF INFORMATION SERVICES

1. Neither Party may require an enterprise in its territory that it classifies⁹ as a supplier of information services and that supplies those services over facilities that the enterprise does not own, to:

- (a) supply those services to the public generally;
- (b) cost-justify its rates for those services;
- (c) file a tariff for those services;
- (d) connect its networks with any particular customer for the supply of those services; or
- (e) conform with any particular standard or technical regulation of the telecommunications regulatory body for connecting to any other network, other than a public telecommunications network.

2. Notwithstanding paragraph 1, a Party may take the actions described in paragraph 1 to remedy a practice of a supplier of information services that the Party has found in a particular case to be anticompetitive under its law or regulations, or to otherwise promote competition or safeguard the interests of consumers.

ARTICLE 13.14: INDEPENDENT REGULATORY BODIES¹⁰

Each Party shall ensure that its telecommunications regulatory body is separate from, and not accountable to, any supplier of public telecommunications services. With a view to ensuring the independence and impartiality of telecommunications regulatory bodies, each Party shall ensure that its telecommunications regulatory body does not hold a financial interest or maintain an operating or management role in any such supplier. Each Party shall ensure that regulatory decisions and procedures, of its telecommunications regulatory body are impartial with the respect to all market participants.

ARTICLE 13.15: UNIVERSAL SERVICE

⁹ For the purposes of applying this provision, each Party may, through its telecommunications regulatory body, classify which services in its territory are information services.

¹⁰ El Salvador, Honduras, Nicaragua and Panama shall endeavor to ensure that their telecommunications regulatory body has adequate resources to carry out its functions.

1. Each Party has the right to define the kind of universal service obligation it wishes to adopt or maintain.

2. Such obligations shall not be considered anticompetitive *per se*, provided they are administered in a transparent, non-discriminatory, and competitively neutral manner and the Party shall ensure that its universal service obligation is not more burdensome than necessary for the kind of universal service that it has defined.

ARTICLE 13.16: LICENSES AND OTHER AUTHORIZATIONS

1. When a Party requires a supplier of public telecommunications services to have a license or other authorization¹¹ the Party shall make publicly available:

- (a) all applicable licensing or authorization criteria and procedures it applies;
- (b) the period it normally requires to reach a decision concerning an application for a license or other authorization; and
- (c) the terms and conditions of all licenses or authorizations in effect.

2. Each Party shall ensure that, on request, an applicant receives the reasons for the denial of a license or other authorization.

ARTICLE 13.17: ALLOCATION AND USE OF SCARCE RESOURCES

1. Each Party shall administer its procedures for the allocation and use of scarce telecommunications resources, including frequencies, numbers, and rights-of-way, in an objective, timely, transparent, and non-discriminatory manner.

2. Each Party shall make publicly available the current state of allocated frequency bands, but retains the right not to provide detailed identification of frequencies allocated or assigned for specific government uses.

3. A Party's measures allocating and assigning spectrum and managing frequency are not measures that are *per se* inconsistent with Article 10.4 (Market Access) either as it applies to cross-border trade in services or through the operation of Article 10.1.3 (Scope) to an investor or covered investment of the other Party. Accordingly, each Party retains the right to establish and apply spectrum and frequency management measures that may have the effect of limiting the number of suppliers of public telecommunications services. This includes the ability to allocate frequency bands, taking into account current and future needs and spectrum availability.

¹¹ For the purposes of this Chapter, the term authorization is understood to include concessions, permits, registrations, or other authorizations that the Party may require to supply public telecommunications services.

ARTICLE 13.18: ENFORCEMENT

Each Party shall provide its competent authority with the authority to enforce the Party's measures relating to the obligations set out in Articles 13.2 through 13.12. That authority shall include the ability to impose sanctions or other measures which may include financial penalties, injunctive relief (on an interim or final basis), corrective orders, or the modification, suspension, or revocation of licenses or other authorizations.

ARTICLE 13.19: RESOLUTION OF TELECOMMUNICATIONS DISPUTES

Further to Articles 18.3 (Administrative Proceedings) and 18.4 (Review and Appeal), each Party shall ensure that:

Recourse

- (a) (i) enterprises of the other Party may have recourse in accordance with the procedures established in the legislation to a telecommunications regulatory body or other relevant body of the Party to resolve disputes regarding the Party's measures relating to matters set out in Articles 13.2 through 13.12; and
- (ii) suppliers of public telecommunications services of the other Party that have requested interconnection with a major supplier in the Party's territory may seek review, within a reasonable and publicly specified period after the supplier requests interconnection, by its telecommunications regulatory body to resolve disputes regarding the terms, conditions, and rates for interconnection with that major supplier;

*Judicial Review*¹²

- (b) any enterprise whose legally protected interests are adversely affected by a determination or decision of the Party's telecommunications regulatory body may obtain review of the determination or decision by an impartial and independent judicial authority of the Party.

ARTICLE 13.20: TRANSPARENCY

Further to Article 18.1 (Publication), each Party shall ensure that:

¹² For greater certainty, in accordance with its legislation, a Party may require the exhaustion of administrative remedies before request the judicial review.

- (a) rulemakings, including the basis for such rulemakings, of its telecommunications regulatory body and end-user tariffs filed with its telecommunications regulatory body are promptly published or otherwise made publicly available;
- (b) interested persons are provided with adequate advance public notice of, and reasonable opportunity to comment on, any rulemaking that its telecommunications regulatory body proposes;
- (c) to the extent practicable, all comments filed to the telecommunications regulatory body in the rulemaking are made publicly available; and
- (d) its measures relating to public telecommunications services are made publicly available, including:
 - (i) measures relating to:
 - (A) tariffs and other terms and conditions of service;
 - (B) specifications of technical interfaces;
 - (C) conditions for attaching terminal or other equipment to the public telecommunications network; and
 - (D) notification, permit, registration, or licensing requirements, if any; and
 - (ii) procedures relating to judicial and other adjudicatory proceedings.

ARTICLE 13.21: MEASURES CONCERNING TECHNOLOGIES AND STANDARDS

Neither Party may prevent suppliers of public telecommunications services from having the flexibility to choose the technologies that they use to supply their services, including commercial mobile wireless services, subject to requirements necessary to satisfy legitimate public policy interests¹³.

ARTICLE 13.22: RELATION TO OTHER CHAPTERS

In the event of any inconsistency between this Chapter and another Chapter, this Chapter

¹³ For Panama, for greater certainty, nothing in this Chapter shall be construed to prevent a telecommunications regulatory body from requiring the proper license or other authorization to supply each public telecommunications service.

shall prevail to the extent of the inconsistency.

ARTICLE 13.23: DEFINITIONS

For the purposes of this Chapter:

commercial mobile services means public telecommunications services supplied through mobile wireless means;

cost-oriented means based on cost, and may include a reasonable profit, and may involve different cost methodologies for different facilities or services in accordance with the legislation of the Party;

dialing parity means the ability of an end-user to use an equal number of digits to access a like public telecommunications service, regardless of which public telecommunications services supplier the end-user chooses;

end-user means a final consumer of or subscriber to a public telecommunications service, including a service supplier other than a supplier of public telecommunications services;

enterprise means an enterprise as defined in Article 1.6 (Definitions) and includes a branch of an enterprise;

essential facilities means facilities of a public telecommunications network or service that:

- (a) are exclusively or predominantly provided by a single or limited number of suppliers; and
- (b) cannot feasibly be economically or technically substituted in order to supply a service;

information service means

- (a) for Korea, value-added services that add value to telecommunications services through enhanced functionality, and specifically means those services as defined in subparagraph 12 of Article 2 of the *Telecommunications Business Act*; and
- (b) for El Salvador, Honduras, Nicaragua, and Panama, the offering of a capability for generating, acquiring, storing, transforming, processing, retrieving, utilizing, or making available information via telecommunications, and includes electronic publishing, but does not include any use of any such capability for the management, control, or operation of a telecommunications system or the management of a telecommunications service;

interconnection means linking with suppliers providing public telecommunications services in order to allow the users of one supplier to communicate with users of another

supplier and to access services provided by another supplier;

leased circuits means telecommunications facilities between two or more designated points that are set aside for the dedicated use of, or availability to a particular customer or other users of the customer's choosing;

major supplier means a supplier of public telecommunications services that has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for public telecommunications services as a result of:

- (a) control over essential facilities; or
- (b) use of its position in the market;

network element means a facility or equipment used in supplying a public telecommunications service, including features, functions, and capabilities provided by means of that facility or equipment;

non-discriminatory means treatment no less favorable than that accorded to any other user of like public telecommunications networks or services in like circumstances;

number portability means the ability of end-users of public telecommunications services to retain, at the same location, the same telephone numbers without impairment of quality, reliability or convenience when switching between the same category of suppliers of public telecommunications services;

physical co-location means physical access to space in order to install, maintain, or repair equipment, at premises owned or controlled and used by a supplier to provide public telecommunications services;

public telecommunications service means any telecommunications service that a Party requires, explicitly or in effect, to be offered to the public generally. Such services may include, *inter alia*, telephone and data transmission typically involving customer-supplied information between two or more points without any end-to-end change in the form or content of the customer's information, and excludes information services;

reference interconnection offer means an interconnection offer extended by a major supplier and filed with or approved by a telecommunications regulatory body that sufficiently details the terms, rates, and conditions for interconnection such that a supplier of public telecommunications services that is willing to accept it may obtain interconnection with the major supplier on that basis;

telecommunications means the transmission and reception of signals by any electromagnetic means;

telecommunications regulatory body means a national body responsible for the regulation of telecommunications; and

user means an end user or a supplier of public telecommunications services.

ANNEX 13-A
ADDITIONAL OBLIGATIONS RELATING TO MAJOR SUPPLIERS

Section A: Korea

1. Articles 13.7, 13.8.1 (a), 13.8.1 (e), 13.8.2 (a), 13.10 and 13.11 shall not apply to Korea with respect to non-facilities-based suppliers of public telecommunications services.
2. With respect to Articles 13.8.1 (b), 13.8.1 (c), 13.8.1 (d) and 13.9, Korea may permit major suppliers to offer rates, terms, and conditions to non-facilities-based suppliers of public telecommunications services that are less favorable than those offered to facilities-based suppliers of public telecommunications services. For greater certainty, Korea shall ensure that a non-facilities-based supplier of public telecommunications services may have recourse, as provided in Article 13.19, to the telecommunications regulatory body regarding disputes over such rates, terms, and conditions.
3. Consistent with Article 5.3 of the *Telecommunications Business Act*, a “non-facilities-based supplier” is a licensed supplier of public telecommunications services that does not own wire or wireless lines or other transmission facilities, but may own a switch, router, or multiplexer, and supplies its public telecommunications services through transmission facilities of a licensed facilities-based supplier.
4. Articles 13.4, 13.6, and 13.7 and Articles 13.9 through 13.11 shall not apply to Korea with respect to suppliers of commercial mobile services.

Section B: Republics of Central America

1. Articles 13.7, 13.8.1 (a), 13.8.1 (e), 13.8.2 (a), 13.10, and 13.11 shall not apply to El Salvador, Honduras and Nicaragua with respect to non-facilities-based suppliers of public telecommunications services¹⁴.

2. With respect to Articles 13.8.1 (b), 13.8.1 (c), 13.8.1 (d) and 13.9, Honduras and Nicaragua may permit major suppliers to offer rates, terms, and conditions to non-facilities-based suppliers of public telecommunications services that are less favorable than those offered to facilities-based suppliers of public telecommunications services. For greater certainty, Honduras and Nicaragua shall ensure that a non-facilities-based supplier of public telecommunications services may have recourse, as provided in Article 13.19, to the telecommunications regulatory body regarding disputes over such rates, terms, and conditions.

3. Articles 13.4, 13.6, 13.7, 13.9, 13.10, and 13.11 shall not apply to El Salvador, Honduras, Nicaragua and Panama with respect to suppliers of commercial mobile services.

4. For Nicaragua, Articles 13.3.2, 13.3.3, 13.5, and 13.8, shall not apply with respect to suppliers of commercial mobile services.

5. For Panama, Articles 13.5 and 13.8 shall apply with respect to suppliers of commercial mobile services which are defined as dominant suppliers. Also, these Articles do not affect any rights and obligations a Party may have under GATS and nothing in these Articles shall be construed to prevent a Party from imposing the requirements set out in these Articles on suppliers of commercial mobile services.

¹⁴ For Nicaragua, a **non-facilities-based supplier** is a licensed supplier of public telecommunications services that does not own wire or wireless lines or other transmission facilities, but may own a switch, router, or multiplexer, and supplies its public telecommunications services through transmission facilities of a licensed facilities-based supplier.

ANNEX 13-B
RURAL SERVICES

Nicaragua may designate and exempt a rural telephone company in its territory from Articles 13.3.2, 13.3.3 and 13.4 through 13.11, provided that the rural telephone company supplies public telecommunications services to fewer than two percent of the subscriber lines installed in the Party's territory. The number of subscriber lines supplied by a rural telephone company includes all subscriber lines supplied by the company, and by its owners, subsidiaries, and affiliates.

ANNEX 13-C
TELECOMMUNICATIONS SERVICES – OBLIGATIONS APPLICABLE
TO COSTA RICA

ARTICLE 1: SCOPE¹⁵

1. This Annex shall apply to:
 - (a) measures adopted or maintained by Costa Rica relating to access to and use of public telecommunications networks and services;
 - (b) measures adopted or maintained by Costa Rica relating to obligations of suppliers of public telecommunications networks and services¹⁶; and
 - (c) other measures adopted or maintained by Costa Rica relating to public telecommunications networks and services.
2. Except to ensure that an enterprise operating a broadcast station or cable system has continued access to and use of public telecommunications services, this Annex shall not apply to any measure adopted or maintained by Costa Rica relating to broadcast or cable distribution of radio or television programming.
3. Nothing in this Annex shall be construed to:
 - (a) require Costa Rica, or require Costa Rica to compel any enterprise, to establish, construct, acquire, lease, operate, or provide telecommunications networks or services not offered to the public generally;
 - (b) require Costa Rica to compel any enterprise exclusively engaged in the broadcast or cable distribution of radio or television programming to make available its broadcast or cable facilities as a public telecommunications network; or
 - (c) prevent Costa Rica from prohibiting persons operating private networks from using their private networks to supply public telecommunications networks or services to third persons.

ARTICLE 2: ACCESS AND USE OF PUBLIC TELECOMMUNICATIONS NETWORKS AND SERVICES¹⁷

¹⁵ For greater certainty, this Annex does not create market access rights or obligations.

¹⁶ Supplier of public telecommunications networks shall be understood as an “operator,” of public telecommunications networks; which means a natural or juridical person, public or private, that operates public telecommunication networks with the proper authorization, and that may or not provide telecommunications services available to the public.

¹⁷ For greater certainty, Article 2 does not prevent Costa Rica from requiring a license, authorization or other

1. Costa Rica shall ensure that service suppliers of the other Party have access to and use of public telecommunications networks or services, including leased circuits, offered in its territory or across its borders, on reasonable and non-discriminatory terms and conditions, including as set out in paragraphs 2 through 6.

2. Costa Rica shall ensure that service suppliers of the other Party are permitted to:

- (a) purchase or lease and attach terminal or other equipment that interfaces with a public telecommunications network;
- (b) provide services to individual or multiple end-users over leased or owned circuits;
- (c) connect owned or leased circuits with public telecommunications networks and services or with circuits leased or owned by another enterprise;
- (d) perform switching, signaling, processing, and conversion functions; and
- (e) use operating protocols of their choice in the supply of any service.

3. Costa Rica shall ensure that service suppliers of the other Party may use public telecommunications services for the movement of information in its territory or across its borders, including for intra-corporate communications, and for access to information contained in databases or otherwise stored in machine-readable form in the territory of either Party.

4. Notwithstanding paragraph 3, Costa Rica may take such measures as are necessary to ensure the security and confidentiality of messages, or protect the privacy of non-public personal data of subscribers to public telecommunications services, provided that such measures are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination or disguised restriction on trade in services.

5. Costa Rica shall ensure that no condition is imposed on access to and use of public telecommunications networks and services, other than as necessary to:

- (a) safeguard the public service responsibilities of suppliers of public telecommunications networks and services, in particular their ability to make their networks or services available to the public generally; or
- (b) protect the technical integrity of public telecommunications networks or services.

type of authorization to an enterprise to provide any public telecommunications network or service in its territory.

6. Provided that conditions for access to and use of public telecommunications networks and services satisfy the criteria set out in paragraph 5, such conditions may include:

- (a) a requirement to use specified technical interfaces, including interface protocols, for interconnection with such networks or services;
- (b) requirements, where necessary, for the inter-operability of such networks and services;
- (c) type approval of terminal or other equipment that interfaces with the network and technical requirements relating to the attachment of that equipment to such networks;
- (d) a licensing, permit, registration, or notification procedure which, if adopted or maintained, is transparent and provides for the processing of applications filed thereunder in accordance with Costa Rica's laws or regulations; and
- (e) restrictions to connect owned or leased circuits with public telecommunications networks and services or with circuits leased or owned by another enterprise.

ARTICLE 3: INTERCONNECTION

- 1.
 - (a) Costa Rica shall ensure that suppliers of public telecommunications services in its territory provide, directly, or indirectly within the same territory, interconnection with suppliers of public telecommunications services of the other Party in any economically and technically feasible point.
 - (b) In carrying out subparagraph (a), Costa Rica shall ensure that suppliers of public telecommunications services in its territory take reasonable steps to protect the confidentiality of commercially sensitive information of, or relating to, suppliers and end-users of public telecommunications services obtained as a result of interconnection arrangements and only use such information for the purposes of providing these services.
 - (c) Costa Rica shall provide its telecommunications regulatory body the authority to require suppliers of public telecommunications services to file their interconnection contracts.

Interconnection obligations relating to major suppliers of public telecommunications services

2. Costa Rica shall ensure that a major supplier in its territory provides interconnection for the facilities and equipment of suppliers of public telecommunications services of the other Party:

- (a) at any economically and technically feasible point in the major supplier's network;
- (b) under non-discriminatory terms, conditions (including technical standards and specifications), and rates;
- (c) of a quality no less favorable than that provided by the major supplier for its own like services, for like services of non-affiliated service suppliers, or for its subsidiaries or other affiliates;
- (d) in a timely fashion, and on terms and conditions (including technical standards and specifications), and at cost-oriented rates, that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the suppliers need not pay for network components or facilities that they do not require for the service to be provided; and
- (e) on request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

Options for Interconnecting with Major Suppliers

3. Costa Rica shall ensure that a major supplier in its territory provides suppliers of public telecommunications services of the other Party the opportunity to interconnect their facilities and equipment with those of the major supplier through:

- (a) negotiation of a new interconnection agreement;
- (b) a reference interconnection offer containing the rates, terms, and conditions that the major supplier offers generally to suppliers of public telecommunications services; or
- (c) the terms and conditions of an interconnection agreement in force.

Public Availability of Interconnection Offers and Agreements

4. If a major supplier in the territory of Costa Rica has a reference interconnection offer, Costa Rica shall require the offer to be made publicly available.

5. Costa Rica shall make publicly available the applicable procedures for interconnection negotiations with a major supplier in its territory.

6. Costa Rica shall require a major supplier in its territory to file all interconnection agreements to which it is party with its telecommunications regulatory body.

7. Costa Rica shall make publicly available interconnection agreements in force

between a major supplier in its territory and other suppliers of public telecommunications services in its territory.

ARTICLE 4: COMPETITIVE SAFEGUARDS

1. Costa Rica shall maintain appropriate measures for the purposes of preventing suppliers of public telecommunications services that, alone or together, are a major supplier in its territory from engaging in or continuing anticompetitive practices.

2. The anticompetitive practices referred to in paragraph 1 include in particular:

- (a) engaging in anticompetitive cross-subsidization;
- (b) using information obtained from competitors with anticompetitive results; and
- (c) not making available, on a timely basis, to suppliers of public telecommunications services, technical information about essential facilities and commercially relevant information that are necessary for them to provide public telecommunications services.¹⁸

ARTICLE 5: SUBMARINE CABLE SYSTEMS

Costa Rica shall ensure reasonable and non-discriminatory treatment for access to submarine cable systems (including landing facilities) in its territory to a supplier of public telecommunication services of the other Party, where such supplier of the other Party is authorized to operate a submarine cable system as a public telecommunications service.

ARTICLE 6: CONDITIONS FOR THE SUPPLY OF INFORMATION SERVICES

1. Costa Rica may not require an enterprise of the other Party in its territory that it classifies¹⁹ as a supplier of information services and that supplies such services over facilities that the enterprise does not own to:

- (a) supply such services to the public generally;
- (b) cost-justify its rates for such services;

¹⁸ This information may not be provided as long as it is an industrial, commercial, or economic secret according to the applicable legislation.

¹⁹ The telecommunications regulatory body will have the competence within its territory to classify the services included in the information services category.

- (c) file tariffs for such services;
- (d) connect its networks with any particular customer for the supply of those services; or
- (e) conform to any particular standard or technical regulation for interconnection other than that for interconnection to a public telecommunications network.

2. Notwithstanding paragraph 1, Costa Rica may take any action referred to in paragraph 1 to remedy a practice of a supplier of information services that it has found in a particular case to be anti-competitive under its law or regulations, or to otherwise promote competition or safeguard the interests of consumers.

ARTICLE 7: INDEPENDENT REGULATORY BODIES

1. Costa Rica shall ensure that its telecommunications regulatory body is separate from, and not accountable to, any supplier of public telecommunications services.

2. With a view to ensuring the independence and impartiality of telecommunications regulatory bodies, Costa Rica shall ensure that its telecommunications regulatory body does not hold a financial interest or maintain an operating or management role in any such supplier.

3. Costa Rica shall ensure that regulatory decisions and procedures of its telecommunications regulatory body are impartial with the respect to all market participants.

ARTICLE 8: UNIVERSAL SERVICE

1. Costa Rica has the right to define the kind of universal service obligations it wishes to adopt or maintain.

2. Such obligations shall not be considered anticompetitive *per se*, provided they are administered in a transparent, non-discriminatory, and competitively neutral manner and Costa Rica shall ensure that its universal service obligation is not more burdensome than necessary for the kind of universal service that it has defined.

ARTICLE 9: LICENSES AND OTHER AUTHORIZATIONS

1. When Costa Rica requires a supplier of public telecommunications services to have

a license or other authorization²⁰, Costa Rica shall make publicly available:

- (a) all the licensing or authorization criteria and procedures it applies;
- (b) the period it normally requires to reach a decision concerning an application for a license or other authorization; and
- (c) the terms and conditions of all licenses or authorizations in effect.

2. Costa Rica shall ensure that, on request, an applicant receives the reasons for the denial of a license or other authorization.

ARTICLE 10: ALLOCATION AND USE OF SCARCE RESOURCES

1. Costa Rica shall administer its procedures for the allocation and use of scarce telecommunications resources, including frequencies, numbers, and rights-of-way, in an objective, timely, transparent, and non-discriminatory manner.

2. Costa Rica shall make publicly available the current state of allocated frequency bands, but retains the right not to provide detailed identification of frequencies allocated or assigned for specific government uses.

3. Costa Rica's measures allocating and assigning spectrum and managing frequency are not measures that are *per se* inconsistent with Article 10.4 (Market Access) either as it applies to cross-border trade in services or through the operation of Article 10.1.3 (Scope) to an investor or covered investment of the other Party. Accordingly, Costa Rica retains the right to establish and apply spectrum and frequency management measures that may have the effect of limiting the number of suppliers of public telecommunications services. This includes the ability to allocate frequency bands, taking into account current and future needs and spectrum availability.

ARTICLE 11: ENFORCEMENT

Costa Rica shall provide its competent authority with the authority to enforce Costa Rica's measures relating to the obligations set out in Articles 2, 3, 4, and 7 of this Annex. That authority shall include the ability to impose sanctions or other measures which may include financial penalties, injunctive relief (on an interim or final basis), corrective orders, or the modification, suspension, or revocation of licenses or other authorizations.

²⁰ For the purposes of this Annex, the term authorization is understood to include concessions, permits, registrations, or other authorizations that Costa Rica may require to supply public telecommunications services.

ARTICLE 12: RESOLUTION OF TELECOMMUNICATIONS DOMESTIC DISPUTES BETWEEN SUPPLIERS

Disputes between suppliers of public telecommunications networks or services

Further to Articles 18.3 (Administrative Proceedings) and 18.4 (Review and Appeal), Costa Rica shall ensure that:

Recourse

- (a) (i) a supplier of public telecommunications networks or services of the other Party established in Costa Rica may have recourse, in accordance with the procedures established in its legislation, to its telecommunications regulatory body to resolve disputes regarding Costa Rica's measures relating to matters set out in Articles 2, 3 and 4 of this Annex; and
- (ii) a supplier of public telecommunications networks or services of the other Party established in Costa Rica that has requested interconnection with a major supplier in Costa Rica's territory may seek review, within a reasonable and publicly specified period after the supplier requests interconnection, by its telecommunications regulatory body to resolve disputes regarding the terms, conditions, and rates for interconnection with that major supplier;

Judicial Review

- (b) a supplier of public telecommunications networks or services of the other Party established in Costa Rica whose legally protected interests are adversely affected by a determination or decision of Costa Rica's telecommunications regulatory body may obtain review of the determination or decision by an impartial and independent judicial authority of Costa Rica²¹.

ARTICLE 13: TRANSPARENCY

1. Further to Article 18.1 (Publication), Costa Rica shall ensure that its measures relating to public telecommunications networks and services are made publicly available, including:

- (a) measures relating to:

²¹ For greater certainty, it is understood that this review does not go beyond the obligations established in Article 18.4 (Review and Appeal).

- (i) tariffs and other terms and conditions of service;
 - (ii) specifications of technical interfaces;
 - (iii) conditions for attaching terminal or other equipment to the public telecommunications network; and
 - (iv) notification, permit, registration, or licensing requirements, if any; and
- (b) procedures relating to judicial and other adjudicatory proceedings.
2. Further to Article 18.1 (Publication), Costa Rica shall endeavor to:
- (a) publish or otherwise make publicly available rulemakings of its telecommunications regulatory body and end-user tariffs filed with its telecommunications regulatory body; and
 - (b) provide suppliers of public telecommunications networks or services of the other Party established in Costa Rica with advance public notice of, and opportunity to comment on, any rulemaking that its telecommunications regulatory body proposes.

ARTICLE 14: FLEXIBILITY IN THE CHOICE OF TECHNOLOGIES

Costa Rica may not prevent suppliers of public telecommunications services from having the flexibility to choose the technologies that they use to supply their services, subject to requirements necessary to satisfy legitimate public policy interests.

ARTICLE 15: RELATION TO OTHER CHAPTERS

In the event of any inconsistency between this Annex and another Chapter, this Annex shall prevail to the extent of the inconsistency.

ARTICLE 16: DEFINITIONS

For the purposes of this Annex:

cost-oriented means based on cost, and may include a reasonable profit, and may involve different cost methodologies for different facilities or services;

end-user means a final consumer of or subscriber to a public telecommunications service, including a service supplier other than a supplier of public telecommunications services;

enterprise means an enterprise as defined in Article 1.4 (Definitions) and includes a branch of an enterprise;

essential facilities means facilities of a public telecommunications network or service that:

- (a) are exclusively or predominantly provided by a single or limited number of suppliers; and
- (b) cannot feasibly be economically or technically substituted in order to supply a service;

interconnection means linking with suppliers providing public telecommunications services in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by another supplier;

leased circuits means telecommunications facilities between two or more designated points that are set aside for the dedicated use of, or availability to a particular customer or other users of the customer's choosing;

major supplier means a supplier of public telecommunications services that has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for public telecommunications services as a result of:

- (a) control over essential facilities; or
- (b) use of its position in the market;

public telecommunications network means telecommunications infrastructure used to provide public telecommunications services between and among defined network termination points;

public telecommunications service or telecommunications services available to the public means any telecommunications service that Costa Rica requires, explicitly or in effect, to be offered to the public generally in accordance with its legislation, involving the real time transmission of customer-supplied information between two or more points without any end-to-end change in the form or content of the customer's information;

reference interconnection offer means an interconnection offer extended by a major supplier and filed with or approved by a telecommunications regulatory body that sufficiently details the terms, rates, and conditions for interconnection such that a supplier of public telecommunications services that is willing to accept it may obtain interconnection with the major supplier on that basis;

telecommunications means the transmission and reception of signals by any electromagnetic means;

telecommunications regulatory body means the Costa Rica's body responsible for the

regulation of telecommunications; and

user means an end-user or a supplier of public telecommunications services.

CHAPTER 14 ELECTRONIC COMMERCE

ARTICLE 14.1: GENERAL

1. The Parties recognize the economic growth and opportunity that electronic commerce provides, the importance of avoiding barriers to its use and development, and the applicability of the WTO rules to measures affecting electronic commerce.
2. The Parties agree to promote the development of electronic commerce between them, in particular by cooperating on issues arising from electronic commerce under this Chapter.

ARTICLE 14.2: ELECTRONIC SUPPLY OF SERVICES

For greater certainty, the Parties affirm that measures affecting the supply of a service using electronic means are subject to the obligations contained in the relevant provisions of Chapters 9 (Investment), 10 (Cross-Border Trade in Services), and 11 (Financial Services), which are subject to any exceptions or non-conforming measures set out in this Agreement that are applicable to such obligations.

ARTICLE 14.3: DIGITAL PRODUCTS

1. Neither Party may impose customs duties, fees, or other charges¹ on or in connection with the importation or exportation of:
 - (a) if it is an originating good, a digital product fixed on a carrier medium²; or
 - (b) a digital product transmitted electronically.
2. Neither Party may accord less favorable treatment to some digital products transmitted electronically than it accords to other like digital product transmitted electronically
 - (a) on the basis that:
 - (i) the digital products receiving less favorable treatment are created, produced, published, stored, transmitted, contracted for, commissioned, or first made available on commercial terms in the territory of the other Party; or

¹ For greater certainty, paragraph 1 does not preclude a Party from imposing internal taxes or other internal charges on digital products, provided that the taxes or charges are imposed in a manner consistent with this Agreement.

² For greater certainty, a **digital product fixed on a carrier medium** is defined in Annex 14-A.

- (ii) the author, performer, producer, developer, or distributor of such digital products is a person of the other Party; or
- (b) so as otherwise to afford protection to other like digital products that are created, produced, published, stored, transmitted, contracted for, commissioned, or first made available on commercial terms in its territory³.

3. Paragraph 2 does not apply to any non-conforming measure described in accordance with Article 9.13 (Non-Conforming Measures), 10.6 (Non-Conforming Measures), or 11.9 (Non-Conforming Measures).

ARTICLE 14.4: ONLINE CONSUMER PROTECTION

1. The Parties recognize the importance of maintaining and adopting transparent and effective measures to protect consumers from fraudulent and deceptive commercial practices when they engage in electronic commerce.
2. The Parties recognize the importance of cooperation between their respective national consumer protection agencies on activities related to cross-border electronic commerce in order to enhance consumer welfare.

ARTICLE 14.5: PERSONAL DATA PROTECTION

1. The Parties recognize the benefits of adopting or maintaining legislation for the protection of personal data of the users of electronic commerce in order to ensure their confidence in electronic commerce.
2. For this purpose, the Parties shall endeavor to share information and experiences on the protection of personal data in electronic commerce.

ARTICLE 14.6: PAPERLESS TRADING

1. Each Party shall endeavor to make trade administration documents available to the public in electronic form.
2. Each Party shall endeavor to accept trade administration documents submitted electronically as the legal equivalent of the paper version of those documents.

ARTICLE 14.7: COOPERATION

1. The Parties recognize the importance of cooperation mechanisms on issues arising from electronic commerce, *inter alia* to address the following:

³ For greater certainty, this paragraph does not provide any right to a non-Party or a person of a non-Party.

- (a) the protection of personal data;
- (b) the treatment of unsolicited commercial electronic messages;
- (c) the security of electronic commerce;
- (d) the protection of consumers in the field of electronic commerce; and
- (e) other issues of mutual concern relevant for the development of electronic commerce.

2. The Parties shall endeavor to share information and experiences on laws and regulations related to electronic commerce and shall endeavor to cooperate to help micro, small, and medium-sized enterprises overcome the obstacles they face in the use of electronic commerce.

3. Recognizing the global nature of electronic commerce, the Parties shall endeavor to actively participate in regional and multilateral fora to promote the development of electronic commerce and to exchange views, as necessary, within the framework of such fora on issues related to electronic commerce.

ARTICLE 14.8: RELATION TO OTHER CHAPTERS

In the event of an inconsistency between this Chapter and another Chapter, the other Chapter shall prevail to the extent of the inconsistency.

ARTICLE 14.9: DEFINITIONS

For the purposes of this Chapter:

digital products means computer programs, text, video, images, sound recordings, and other products that are digitally encoded, regardless of whether they are fixed on a carrier medium or transmitted electronically⁴;

electronic transmission or **transmitted electronically** means the transfer of digital products using any electromagnetic or photonic means;

personal data means any information about an identified or identifiable natural person; and

trade administration documents means forms that a Party issues or controls that must be completed by or for an importer or exporter in connection with the import or export of goods.

⁴ For greater certainty, digital products do not include digitized representations of financial instruments.

ANNEX 14-A
DIGITAL PRODUCT FIXED ON A CARRIER MEDIUM

A **digital product fixed on a carrier medium** means goods classified in the following subheadings:

HS 8523.21, 8523.29, 8523.41, 8523.49, 8523.51, 8523.59 or 8523.80.

CHAPTER 15 INTELLECTUAL PROPERTY RIGHTS

Section A: General Provisions

ARTICLE 15.1: OBJECTIVES

The objectives of this Chapter are:

- (a) to increase the benefits from trade and investment, to promote innovation and creativity by providing certainty for the right holders and users of intellectual property rights, and to facilitate the enforcement of intellectual property rights;
- (b) to facilitate production and commercialization of innovative and creative products;
- (c) to encourage the transfer and dissemination of technology, in a manner conducive to social and economic welfare; and
- (d) to strike the balance between the legitimate interest of the right holders and the public at large.

ARTICLE 15.2: INTERNATIONAL AGREEMENTS

1. Each Party reaffirms its existing rights and obligations with respect to each other under the TRIPS Agreement and any other agreements relating to intellectual property to which they are parties. To this end, nothing in this Chapter shall derogate from the existing rights and obligations that Parties have to each other under the TRIPS Agreement or any other intellectual property agreements.

2. Each Party shall make all reasonable efforts to accede to the following agreements:

- (a) the *Convention Relating to the Distribution of Programme-Carrying Signals Transmitted by Satellite* (1974);
- (b) the *International Convention for the Protection of New Varieties of Plants* (1991) (UPOV Convention 1991)¹;
- (c) the *Patent Law Treaty* (2000);
- (d) the *Hague Agreement Concerning the International Registration of*

¹ With regard to this subparagraph, for El Salvador, it is understood that an effective protection of plant varieties either by patents, a *sui generis* system, or by any combination thereof by the date of entry into force of this Agreement shall be considered to be consistent with this Chapter.

Industrial Designs (1999); and

- (e) the *Protocol Relating to the Madrid Agreement Concerning the International Registration of Marks* (1989).

ARTICLE 15.3: MORE EXTENSIVE PROTECTION

The Parties shall, at a minimum, give effect to this Chapter. The Parties may but shall not be obliged to provide more extensive protection for, and enforcement of intellectual property rights under their laws than this Chapter requires, provided that the more extensive protection does not contravene this Chapter.

ARTICLE 15.4: NATIONAL TREATMENT

1. In respect of all categories of intellectual property covered in this Chapter, each Party shall accord to nationals² of the other Party treatment no less favorable than it accords to its own nationals with regard to the protection³ and enjoyment of such intellectual property rights and any benefits derived from such rights.

2. A Party may derogate from paragraph 1 in relation to its judicial and administrative procedures, including requiring a national of the other Party to designate an address for service of process in its territory, or to appoint an agent in its territory, provided that such derogation is:

- (a) necessary to secure compliance with laws and regulations that are not inconsistent with this Chapter; and
- (b) not applied in a manner that would constitute a disguised restriction on trade.

3. Paragraph 1 shall not apply to procedures provided in multilateral agreements to which either Party is a party concluded under the auspices of the World Intellectual Property Organization (hereinafter referred to as the “WIPO”) in relation to the acquisition or maintenance of intellectual property rights.

ARTICLE 15.5: APPLICATION OF CHAPTER TO EXISTING SUBJECT MATTER AND PRIOR ACTS

² For the purposes of Articles 15.4.1, 15.4.2 and 15.38, a “national” of a Party shall include, in respect of the relevant right, any person (as defined in Article 1.6 (Definitions)), of that Party that would meet the criteria for eligibility for protection of that right provided for in the agreements mentioned in Article 15.2 and the TRIPS Agreement.

³ For the purposes of Article 15.4.1, “protection” includes: (1) matters affecting the availability, acquisition, scope, maintenance, and enforcement of intellectual property rights as well as matters affecting the use of intellectual property rights specifically covered by this Chapter; and (2) the prohibition on circumvention of effective technological measures set out in Article 15.32, the rights and obligations concerning rights management information set out in Article 15.33 and protection of encrypted program-carrying signals set out in Article 15.35.

1. Except as it provides otherwise, this Chapter shall give rise to obligations in respect of all subject matter existing at the date of entry into force of this Agreement and which is protected on said date in the territory of the Party where protection is claimed, or which meets or comes subsequently to meet the criteria for protection under this Chapter.

2. Except as otherwise provided in this Chapter, a Party shall not be required to restore protection to subject matter that on the date of entry into force of this Agreement, has fallen into the public domain in the territory of the Party where the protection is claimed.

3. This Chapter shall not give rise to obligations in respect of acts that occurred before the date of entry into force of this Agreement.

ARTICLE 15.6: TRANSPARENCY

With the objective of making the protection and enforcement of intellectual property rights transparent, each Party shall ensure that all laws, regulations, and procedures concerning the protection or enforcement of intellectual property rights are in writing and are published⁴, or where publication is not practicable, made publicly available, in its national language in such a manner as to enable governments and right holders to become acquainted with them.

ARTICLE 15.7: GENERAL PROVISIONS

1. The Parties recognize the need to maintain a balance between the rights of the right holders and the public interest.

2. The Parties recognize the importance of the principles established in:

- (a) the *Declaration on the TRIPS Agreement and Public Health* (WT/MIN(01)/DEC/2), adopted on November 14, 2001 by the WTO at its Fourth Ministerial Conference, held in Doha, Qatar;
- (b) the *Decision of the WTO General Council on the Implementation of Paragraph 6 of the Doha Declaration on the TRIPS Agreement and Public Health*, adopted on August 30, 2003;
- (c) the *Protocol Amending the TRIPS Agreement*, done at Geneva on December 6, 2005; and
- (d) Resolution WHA61.21, *Global Strategy and Plan of Action on Public Health, Innovation, and Intellectual Property*, adopted on May 24, 2008 by the Assembly of the World Health Organization.

⁴ For greater certainty, a Party may satisfy the requirement in Article 15.6 to publish a law, regulation, or procedure by making it available to the public on the Internet.

3. Each Party may, in formulating or amending its legislation, adopt measures necessary, and make use of exceptions and flexibilities to protect public health and nutrition, and to promote the public interest in sectors of vital importance.

4. The Parties shall be free to establish their own regime for exhaustion of intellectual property rights.

Section B: Trademarks

ARTICLE 15.8: TRADEMARKS PROTECTION

1. The Parties shall grant adequate and effective protection to trademark right holders of goods and services.

2. Each Party shall provide that trademarks shall include collective, certification, and sound marks, and may include scent marks.

3. Each Party shall provide that the owner of a registered trademark shall have the exclusive right to prevent all third parties not having the owner's consent from using, in the course of trade, identical or similar signs for goods or services that are identical or similar to those goods or services in respect of which the owner's trademark is registered, where such use would result in a likelihood of confusion. In the case of the use of an identical sign, for identical goods or services, a likelihood of confusion shall be presumed. The rights described above shall not prejudice any existing prior rights, nor shall they affect the possibility of Parties making rights available on the basis of use.

ARTICLE 15.9: EXCEPTIONS

Each Party may provide limited exceptions to the rights conferred by a trademark, such as fair use of descriptive terms, provided that such exceptions take into account the legitimate interests of the owner of the trademark and of third parties.

ARTICLE 15.10: WELL-KNOWN TRADEMARKS

1. Neither Party may require as a mandatory condition for determining that a mark is a well-known mark, that the trademark has been registered in the territory of the Party or in another jurisdiction, included on a list of well-known trademarks, or given prior recognition as a well-known trademark.

2. Article 6*bis* of the *Paris Convention for the Protection of Industrial Property* (1967) (hereinafter referred to as the "Stockholm Act") shall apply, *mutatis mutandis*, to goods or services that are not identical or similar to those identified as a well-known

trademark⁵, whether registered or not, provided that use of that trademark in relation to those goods or services would indicate a connection between those goods or services and the owner of the trademark, and provided that the interests of the owner of the trademark are likely to be damaged by such use.

3. Each Party shall provide for appropriate measures to refuse or cancel the registration and prohibit the use of a trademark that is identical or similar to a well-known trademark, for related goods or services, if the use of that trademark is likely to cause confusion, or to cause mistake, or to deceive or risk associating the trademark with the owner of the well-known trademark, or constitutes unfair exploitation of the reputation of the well-known trademark.

ARTICLE 15.11: REGISTRATION AND APPLICATION OF TRADEMARKS

1. Each Party shall provide a system for the registration of trademarks, which shall include:

- (a) a requirement to provide to the applicant a communication in writing, which may be provided electronically, of the reasons for a refusal to register a trademark;
- (b) an opportunity for the applicant to respond to communications from the trademark authorities, to contest an initial refusal, and to appeal judicially a final refusal to register;
- (c) an opportunity for interested parties to oppose a trademark application before registration and to seek cancellation or invalidation of a trademark after it has been registered; and
- (d) a requirement that decisions in opposition and cancellation proceedings be reasoned and in writing. Written decisions may be provided electronically.

2. Each Party shall provide, to the maximum degree practical, a system for the electronic application, processing, registration, and maintenance for trademarks, and work to provide, to the maximum degree practical, a publicly available electronic database – including an on-line database – of trademark applications and registrations.

3. Each Party shall provide that initial registration and each renewal of registration of a trademark shall be for a term of no less than 10 years.

ARTICLE 15.12: CLASSIFICATION OF GOODS AND SERVICES

Each Party shall provide that:

⁵ For the purposes of determining whether a mark is well-known, neither Party may require that the reputation of the trademark extend beyond the sector of the public that normally deals with the relevant goods or services.

- (a) each registration and publication that concerns a trademark application or registration and that indicates goods or services shall indicate the goods or services by their common names, grouped according to the classes of the classification established by the *Nice Agreement Concerning the International Classification of Goods and Services for the Purposes of the Registration of Marks* (1979) (hereinafter referred to as the “Nice Classification”), as revised and amended; and
- (b) goods or services may not be considered as being similar to each other solely on the ground that, in any registration or publication, they appear in the same class of the Nice Classification. Conversely, each Party shall provide that goods or services may not be considered as being dissimilar from each other solely on the ground that, in any registration or publication, they appear in different classes of the Nice Classification.

ARTICLE 15.13: NON-RECORDATION OF A LICENSE

Neither Party may require recordation of trademark licenses to establish the validity of the license, to assert any rights in a trademark, or for other purposes⁶.

Section C: Patents

ARTICLE 15.14: PATENTABLE SUBJECT MATTER

1. Each Party shall make patents available for any invention, whether a product or process, in all fields of technology, provided that they are new, involve an inventive step, and are capable of industrial application⁷.
2. Each Party may exclude from patentability inventions, the prevention within its territory of the commercial exploitation of which is necessary to protect *ordre public* or morality, including to protect human, animal or plant life or health or to avoid serious prejudice to the environment, provided that such exclusion is not made merely because the exploitation is prohibited by their law.
3. The Parties may also exclude from patentability:
 - (a) diagnostic, therapeutic, and surgical methods for the treatment of humans or animals; and

⁶ A Party may establish a means to allow licensees to record licenses for the purposes of providing notice to the public as to the existence of the license. However, neither Party may make notice to the public a requirement for asserting any rights under the license.

⁷ For the purposes of Section C, a Party may treat the terms “inventive step” and “capable of industrial application” as synonymous with the terms “non-obvious” and “useful” respectively.

- (b) plants and animals other than micro-organisms, and essentially biological processes for the production of plants or animals other than non-biological and microbiological processes.

ARTICLE 15.15: EXCEPTIONS

1. Each Party may provide limited exceptions to the exclusive rights conferred by a patent, provided that such exceptions do not unreasonably conflict with a normal exploitation of the patent and do not unreasonably prejudice the legitimate interests of the patent owner, taking into account the legitimate interests of third parties.

2. Consistent with paragraph 1, if a Party permits a third person to use the subject matter of a subsisting patent to generate information necessary to support an application for marketing approval of a pharmaceutical or agricultural chemical product, that Party shall provide that any product produced under such authority shall not be made, used, or sold in its territory other than for the purposes related to generating such information to support an application for meeting marketing approval requirements of that Party to market the product once the patent expires, and if the Party permits exportation of such product, the Party shall provide that the product shall only be exported outside its territory for the purposes of generating information to support an application for meeting marketing approval requirements of that Party.

ARTICLE 15.16: GRACE PERIOD

Each Party shall disregard information contained in public disclosures used to determine if an invention is novel or has an inventive step if the public disclosure:

- (a) was made or authorized by, or derived from, the patent applicant; and
- (b) occurred within 12 months prior to the date of filing of the application in the territory of the Party.

ARTICLE 15.17: AMENDMENTS, CORRECTIONS, AND OBSERVATIONS

Each Party shall provide patent applicants with at least one opportunity to make amendments, corrections, and observations in connection with their applications.

ARTICLE 15.18: CLAIMED INVENTION

1. Each Party shall provide that a disclosure of a claimed invention shall be considered to be sufficiently clear and complete, if it provides information that allows the invention to be made and used by a person skilled in the art, without undue experimentation, as of the filing date.

2. Each Party shall provide that a claimed invention is sufficiently supported by its disclosure, if the disclosure reasonably conveys to a person skilled in the art that the applicant was in possession of the claimed invention as of the filing date.

3. Each Party shall provide that a claimed invention is industrially applicable if it has a specific, substantial, and credible utility.

ARTICLE 15.19: ACCELERATED EXAMINATION

Each Party may provide an applicant with accelerated examination for the patent application in accordance with its laws and regulations.

Section D: Measures Related to Certain Regulated Products

ARTICLE 15.20: MEASURES RELATED TO CERTAIN REGULATED PRODUCTS

1. The Parties agree that undisclosed data concerning safety and efficacy that is submitted as a condition of approving the marketing of new pharmaceutical or agricultural chemical products shall be protected through the principle of national treatment.

2. By providing protection periods of at least five years⁸ for pharmaceutical products and 10 years for agricultural chemical products, in their legislation, the Parties afford a satisfactory level of protection that corresponds to the relevant obligations they have entered into.

Section E: Designs

ARTICLE 15.21: DESIGNS PROTECTION

1. The Parties shall ensure in their laws adequate and effective protection of industrial designs.

2. The owner of a protected design shall have the right to prevent third parties not having the owner's consent, at least from making, offering for sale, selling, importing, or using articles bearing or embodying the protected design when such acts are undertaken for commercial purposes.

3. The Parties may provide the legal means to prevent the use of the unregistered appearance of a product, in cases where the contested use results from copying the unregistered appearance of such product.

⁸ Panama shall provide and maintain the protection period in its legislation. For greater certainty, such protection period is normally five years for pharmaceutical products.

ARTICLE 15.22: EXCEPTIONS

Each Party may provide limited exceptions to the protection of designs, provided that such exceptions do not unreasonably conflict with the normal exploitation of protected designs and do not unreasonably prejudice the legitimate interests of the owner of the protected design, taking into account the legitimate interests of third parties.

Section F: Unfair Competition and Undisclosed Information

ARTICLE 15.23: UNFAIR COMPETITION

For the purposes of this Agreement, as regards to unfair competition, protection will be granted in accordance with Article 10*bis* of the Stockholm Act.

ARTICLE 15.24: UNDISCLOSED INFORMATION

Each Party shall ensure in its laws and regulations adequate and effective protection of undisclosed information in accordance with Article 39 of the TRIPS Agreement.

Section G: Copyright and Related Rights

Sub-Section A: Copyright and Related Rights

ARTICLE 15.25: COPYRIGHT AND RELATED RIGHTS

The Parties shall comply with the following agreements⁹:

- (a) the *Berne Convention for the Protection of Literary and Artistic Works* (1971) (hereinafter referred to as the “Berne Convention”);
- (b) the *International Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organizations* (1961) (hereinafter referred to as the “Rome Convention”);
- (c) the WIPO Copyright Treaty (1996); and
- (d) the WIPO Performances and Phonograms Treaty (1996).

⁹ Article 15.25 shall apply without prejudice to the reservations that a Party has made under one or more agreements referred to in this Article.

ARTICLE 15.26: RIGHT OF REPRODUCTION

Each Party shall provide that authors, performers and producers of phonograms have the right to authorize or prohibit¹⁰ all reproductions of their works, performances¹¹, phonograms and broadcasts in any manner or form, permanent or temporary (including temporary storage in electronic form).

ARTICLE 15.27: RIGHT OF DISTRIBUTION

Each Party shall provide to authors, performers, and producers of phonograms the right to authorize or prohibit the making available to the public of the original and copies¹² of their works, performances, and phonograms through sale or other transfer of ownership.

ARTICLE 15.28: TERM OF PROTECTION

Each Party shall provide that, where the term of protection of a work (including a photographic work), performance, or phonogram is to be calculated:

- (a) on the basis of the life of a natural person, the term shall be not less than the life of the author and 70 years after the author's death; and
- (b) on a basis other than the life of a natural person, the term shall be:
 - (i) not less than 70 years from the end of the calendar year of the first authorized publication of the work, performance, or phonogram; or
 - (ii) failing such authorized publication within 50 years from the creation of the work, performance, or phonogram, not less than 70 years from the end of the calendar year of the creation of the work, performance, or phonogram.

ARTICLE 15.29: APPLICATION OF ARTICLE 18 OF THE BERNE CONVENTION AND ARTICLE 14.6 OF THE TRIPS AGREEMENT

Each Party shall apply Article 18 of the Berne Convention and Article 14.6 of the TRIPS Agreement, *mutatis mutandis*, to the subject matter, rights, and obligations in this Section.

¹⁰ For the purposes of this Chapter, the "right to authorize or prohibit" with respect to copyrights and related rights refers to exclusive rights.

¹¹ For the purposes of this Chapter, a "performance" with respect to copyrights and related rights means a performance fixed in a phonogram unless otherwise specified.

¹² As used in Article 15.27, "copies" and "original and copies", being subject to the right of distribution in this Article, refer exclusively to fixed copies that can be put into circulation as tangible objects.

ARTICLE 15.30: NO FORMALITY

Neither Party may subject the enjoyment and exercise of the rights of authors, performers and producers of phonograms provided for in this Chapter to any formality.

ARTICLE 15.31: CONTRACTUAL TRANSFERS

Each Party shall provide that for copyright and related rights, any person acquiring or holding any economic right in a work, performance, or phonogram:

- (a) may freely and separately transfer that right by contract; and
- (b) by virtue of a contract, including contracts of employment underlying the creation of works, performances, and production of phonograms, shall be able to exercise that right in that person's own name and enjoy fully the benefits derived from that right.

ARTICLE 15.32: TECHNOLOGICAL PROTECTION MEASURES

1. Each Party shall provide adequate legal protection and effective legal remedies against the circumvention of any effective technological measures that authors, performers, and producers of phonograms use in connection with the exercise of their rights and that restrict unauthorized acts in respect of their works, performances, and phonograms.

2. Each Party shall provide adequate legal protection and effective legal remedies against the manufacture, import, distribution, sale, rental or advertisement for sale or rental, of devices, products, or components, or the provision of services which:

- (a) are promoted, advertised, or marketed, for the purpose of circumvention of;
- (b) have only a limited commercially significant purpose or use, other than to circumvent of; or
- (c) are primarily designed, produced, or performed, for the purpose of enabling or facilitating the circumvention of,

any effective technological measure.

3. **Effective technological measure** means any technology, device, or component that, in the normal course of its operation, controls access to a protected work, performance, phonogram, or other protected subject matter, or protects any copyright or related rights.

4. The Parties shall confine exceptions and limitations to measures implementing paragraphs 1 and 2 to the following activities:

- (a) noninfringing reverse engineering activities with regard to a lawfully obtained copy of a computer program, carried out in good faith with respect to particular elements of that computer program that have not been readily available to the person engaged in those activities, for the sole purpose of achieving interoperability of an independently created computer program with other programs;
- (b) noninfringing good faith activities, carried out by an appropriately qualified researcher who has lawfully obtained a copy, unfixed performance, or display of a work, performance or phonogram, and who has made a good faith effort to obtain authorization for such activities, to the extent necessary for the sole purpose of research consisting of identifying and analyzing flaws and vulnerabilities of technologies for scrambling and descrambling of information;
- (c) the inclusion of a component or part for the sole purpose of preventing the access of minors to inappropriate online content in a technology, product, service, or device that itself is not prohibited under the measures implementing paragraph 2;
- (d) noninfringing good faith activities that are authorized by the owner of a computer, computer system, or computer network for the sole purpose of testing, investigating, or correcting the security of that computer, computer system, or computer network;
- (e) noninfringing activities for the sole purpose of identifying and disabling a capability to carry out undisclosed collection or dissemination of personally identifying information reflecting the online activities of a natural person in a way that has no other effect on the ability of any person to gain access to any work;
- (f) lawfully authorized activities carried out by government employees, agents, or contractors for the purpose of law enforcement, intelligence, essential security, or similar governmental purposes;
- (g) access by a nonprofit library, archive, or educational institution to a work, performance, phonogram, or broadcast not otherwise available to it, for the sole purpose of making acquisition decisions; and
- (h) noninfringing uses of a work, performance, or phonogram, in a particular class of works, performances, or phonograms when an actual or likely adverse impact on those noninfringing uses is demonstrated in a legislative or administrative proceeding, provided that any limitation or exception adopted in reliance on this clause shall have effect for a renewable period of not more than four years from the date the proceeding concludes.

ARTICLE 15.33: RIGHTS MANAGEMENT INFORMATION

In order to provide adequate legal protection and effective legal remedies to protect rights management information:

- (a) each Party shall provide that any person who without authority, and knowing, or, with respect to civil remedies, having reasonable grounds to know, that it would induce, enable, facilitate, or conceal an infringement of any copyright or related right:
 - (i) knowingly removes or alters any rights management information;
 - (ii) distributes or imports for distribution rights management information knowing that the rights management information has been removed or altered without authority; or
 - (iii) distributes, imports for distribution, broadcasts, communicates or makes available to the public copies of works, performances, or phonograms knowing that rights management information has been removed or altered without authority,

shall be liable and subject to the remedies set out in Article 15.55. Each Party shall provide for criminal procedures and penalties to be applied when any person, other than a nonprofit library, archive, educational institution, or public noncommercial broadcasting entity, is found to have engaged willfully and for the purposes of commercial advantage or private financial gain in any of the foregoing activities;

- (b) each Party shall confine exceptions and limitations to measures implementing subparagraph (a) to lawfully authorized activities carried out by government employees, agents, or contractors for the purpose of law enforcement, intelligence, national defense, essential security, or similar governmental purposes;
- (c) **rights management information** means:
 - (i) information that identifies a work, performance, or phonogram; the author of the work, the performer of the performance, or the producer of the phonogram; or the owner of any right in the work, performance, or phonogram;
 - (ii) information about the terms and conditions of the use of the work, performance, or phonogram; or
 - (iii) any numbers or codes that represent such information,

when any of these items is attached to a copy of the work, performance, or phonogram, or appears in connection with the communication or making available of a work, performance, phonogram, or broadcast to the public; and

- (d) for greater certainty, nothing in this paragraph shall be construed to obligate a Party to require the owner of any right in the work, performance, phonogram, or broadcast to attach rights management information to copies of the work, performance, phonogram, or broadcast, or to cause rights management information to appear in connection with a communication of the work, performance, phonogram, or broadcast to the public.

ARTICLE 15.34: LIMITATIONS AND EXCEPTIONS

The Parties may, in their legislation, provide for limitations and exceptions to, the rights granted to the right holders referred to in this Section in certain special cases that do not conflict with a normal exploitation of the work and do not unreasonably prejudice the legitimate interests of the right holders.

ARTICLE 15.35: PROTECTION OF ENCRYPTED PROGRAM-CARRYING SATELLITE SIGNALS

1. Each Party shall make it a criminal offense:
 - (a) to manufacture, assemble, modify, import, export, sell, lease, or otherwise distribute a tangible or intangible device or system, knowing or having reason to know that the device or system is primarily of assistance in decoding an encrypted program-carrying satellite signal without the authorization of the lawful distributor of such signal; and
 - (b) willfully to receive and make use of, or further distribute, a program-carrying signal that originated as an encrypted satellite signal knowing that it has been decoded without the authorization of the lawful distributor of the signal, or if the signal has been decoded with the authorization of the lawful distributor of the signal, willfully to further distribute the signal for the purposes of commercial advantage knowing that the signal originated as an encrypted program-carrying signal and that such further distribution is without the authorization of the lawful signal distributor.
2. Each Party shall provide for civil remedies, including compensatory damages, for any person injured by any activity described in paragraph 1, including any person that holds an interest in the encrypted programming signal or its content.

ARTICLE 15.36: COLLECTIVE MANAGEMENT OF COPYRIGHT AND RELATED RIGHTS

The Parties recognize the importance of the performance of the collecting societies, and the establishment of arrangements between them, with the purpose of mutually ensuring easier access to and delivery of content between the territories of the Parties, and the achievement of a high level of development with regard to the execution of their tasks. In this regard, each Party shall endeavor to achieve a high level of effectiveness and to improve transparency with respect to the execution of the task of their respective collecting societies.

Sub-Section B: Copyright

ARTICLE 15.37: RIGHT OF COMMUNICATION TO THE PUBLIC

Without prejudice to Articles 11(1)(ii), 11*bis*(1)(i) and (ii), 11*ter*(1)(ii), 14(1)(ii), and 14*bis*(1) of the Berne Convention, each Party shall provide to authors the exclusive right to authorize or prohibit the communication to the public of their works, by wire or wireless means, including the making available to the public of their works in such a way that members of the public may access these works from a place and at a time individually chosen by them.

Sub-Section C: Related Rights

ARTICLE 15.38: PROTECTED SUBJECT MATTER

With respect to the rights accorded under this Chapter to performers, producers of phonograms, and broadcasting organizations, each Party shall accord those rights:

- (a) to the performers and producers of phonograms who are nationals of the other Party;
- (b) with respect to performances and phonograms that are first published or first fixed in the territory of the other Party¹³; and
- (c) to broadcasting organizations if they have their headquarters on its territory and the broadcasts are transmitted from transmitters situated on the same territory.

ARTICLE 15.39: RIGHTS OF PERFORMERS

Each Party shall provide to performers the right to authorize or prohibit:

¹³ With respect to the protection of phonograms, a Party may apply the criterion of fixation instead of the criterion of publication.

- (a) the broadcasting and communication to the public of their unfixed performances, except where the performance is already a broadcast performance;
- (b) the fixation of their unfixed performances; and
- (c) making available to the public of those performances in such a way that members of the public may access them from a place and at a time individually chosen by them.

ARTICLE 15.40: RIGHT OF PHONOGRAM PRODUCERS

Each Party shall provide to phonogram producers the right to authorize or prohibit the making available to the public of their phonograms in such a way that members of the public may access them from a place and at a time individually chosen by them.

ARTICLE 15.41: RIGHT TO REMUNERATION OF PERFORMERS AND PHONOGRAM PRODUCERS

Performers and producers of phonograms shall enjoy the right to a single equitable remuneration for the direct or indirect use of phonograms published for commercial purposes, for broadcasting or for any communication to the public. The Parties may, in the absence of agreement between the performers and phonogram producers, lay down the conditions as to the sharing of this remuneration between both categories of right holders.

ARTICLE 15.42: RIGHT OF BROADCASTING ORGANIZATIONS

1. Each Party shall provide broadcasting organizations with the right to authorize or prohibit:

- (a) the re-broadcasting of their broadcasts;
- (b) the reproduction of fixations of their broadcasts; and
- (c) the communication to the public of their television broadcasts if such communication is made in places accessible to the public against payment of an entrance fee. It shall be a matter for each Party's law where protection of this right is claimed to determine the conditions under which it may be exercised.

2. Each Party shall provide that the term of protection of a broadcast shall not be less than 50 years after the taking place of the broadcast.

3. Notwithstanding Article 15.35, neither Party may permit the retransmission of television signals (whether terrestrial, cable, or satellite) on the Internet without the

authorization of the right holder or right holders of the content of the signal and, if any, of the signal.¹⁴

ARTICLE 15.43: DEFINITIONS

For the purposes of Sub-Sections A and C, the following definitions shall apply with respect to performers, producers of phonograms and broadcasting organizations:

broadcasting means the transmission to the public by wireless means or satellite for public reception of sounds or sounds and images, or representations thereof, including wireless transmission of encrypted signals where the means for decrypting are provided to the public by the broadcasting organization or with its consent;

fixation means the embodiment of sounds, or of the representations thereof, from which they can be perceived, reproduced, or communicated through a device;

performers means actors, singers, musicians, dancers, and other persons who act, sing, deliver, declaim, play in, interpret, or otherwise perform literary or artistic works or expressions of folklore;

phonogram means the fixation of the sounds of a performance or of other sounds, or of a representation of sounds, other than in the form of a fixation incorporated in a cinematographic or other audiovisual work;

producer of a phonogram means the person who, or the legal entity which, takes the initiative and has the responsibility for the first fixation of the sounds of a performance or other sounds, or the representations of sounds; and

publication of a performance or a phonogram means the offering of copies of the fixed performance or the phonogram to the public, with the consent of the right holder, and provided that copies are offered to the public in reasonable quantity.

Section H: Enforcement of Intellectual Property Rights

Sub-Section A: General Obligations

ARTICLE 15.44: ENFORCEMENT PRACTICES WITH RESPECT TO INTELLECTUAL PROPERTY RIGHTS

1. Each Party shall provide that final judicial decisions and administrative rulings of general application pertaining to the enforcement of intellectual property rights be in writing and state any relevant findings of fact and the reasoning or the legal basis on

¹⁴ For the purposes of paragraph 3 and for greater certainty, the Parties understand that retransmission within a Party's territory over a closed, defined, subscriber network that is not accessible from outside the Party's territory shall not constitute retransmission on the Internet.

which the decisions and rulings are based. Each Party shall also provide that those decisions and rulings be published¹⁵ or, where publication is not practicable, otherwise made available to the public, in its national language in such a manner as to enable governments and right holders to become acquainted with them.

2. Each Party shall publicize information that it may collect on its efforts to provide effective enforcement of intellectual property rights in its civil, administrative, and criminal systems, including any statistical information.¹⁶

ARTICLE 15.45: PRESUMPTIONS

In civil, administrative, and criminal proceedings involving copyright or related rights, each Party shall provide for a presumption that, in the absence of proof to the contrary, the person whose name is indicated in the usual manner is the designated right holder in such work or other subject matter. Each Party shall also provide for a presumption that, in the absence of proof to the contrary, the copyright or related right subsists in such subject matter.

Sub-Section B: Civil and Administrative Procedures and Remedies

ARTICLE 15.46: ENTITLED RIGHT HOLDERS

Each Party shall make available to right holders¹⁷ civil judicial procedures concerning the enforcement of any intellectual property right.

ARTICLE 15.47: DAMAGES

Each Party shall provide that:

- (a) in civil judicial proceedings, its judicial authorities shall have the authority to order the infringer to pay the right holder:
 - (i) damages adequate to compensate for the injury the right holder has suffered as a result of the infringement; or
 - (ii) at least in the case of copyright or related rights infringement and trademark counterfeiting, the profits of the infringer that are attributable to the infringement, which may be presumed to be the amount of damages referred to in sub-subparagraph (i); and

¹⁵ A Party may satisfy the publication requirement in Article 15.44 by making the decision or ruling available to the public on the Internet.

¹⁶ For greater certainty, nothing in Article 15.44 is intended to prescribe the type, format, and method of publication of the information.

¹⁷ For the purposes of this Article, "right holder" includes a federation or an association having the legal standing and authority to assert such rights, and also includes a person that exclusively has any one or more of the intellectual property rights encompassed in a given intellectual property.

- (b) in determining damages for infringement of intellectual property rights, its judicial authorities shall consider, *inter alia*, the value of the infringed good or service, measured by the suggested retail price, or other legitimate measure of value submitted by the right holder.

ARTICLE 15.48: PRE-ESTABLISHED DAMAGES

In civil judicial proceedings, each Party, at least with respect to works, phonograms, and performances protected by copyright or related rights, and in cases of trademark counterfeiting, may establish or maintain pre-established damages, which shall be available on the election of the right holder.

ARTICLE 15.49: LEGAL COSTS

Each Party shall provide that its judicial authorities, except in exceptional circumstances, shall have the authority to order, at the conclusion of civil judicial proceedings concerning copyright or related rights infringement, or trademark infringement, that the prevailing party shall be awarded payment by the losing party of court costs or fees and, at least in proceedings concerning copyright or related rights infringement or trademark counterfeiting, reasonable attorney's fees. Further, each Party shall provide that its judicial authorities, at least in exceptional circumstances, shall have the authority to order, at the conclusion of civil judicial proceedings concerning patent infringement, that the prevailing party shall be awarded payment by the losing party of reasonable attorney's fees.

ARTICLE 15.50: SEIZURE

In civil judicial proceedings concerning copyright or related rights infringement and trademark counterfeiting, each Party shall provide that its judicial authorities shall have the authority to order the seizure of allegedly infringing goods, materials, and implements relevant to the act of infringement, and, at least for trademark counterfeiting, documentary evidence relevant to the infringement.

ARTICLE 15.51: DESTRUCTION

Each Party shall provide that:

- (a) its judicial authorities shall have the authority to order, at their discretion or, at the right holder's request, the destruction of the goods that have been found to be pirated or counterfeit;
- (b) its judicial authorities shall have the authority to order that materials and implements that have been used in the manufacture or creation of such pirated or counterfeit goods be, without compensation of any sort,

promptly destroyed or, in exceptional circumstances, without compensation of any sort, disposed of outside the channels of commerce in such a manner as to minimize the risks of further infringements; and

- (c) in regard to counterfeit trademarked goods, the simple removal of the trademark unlawfully affixed shall not be sufficient to permit the release of goods into the channels of commerce.

ARTICLE 15.52: RIGHT OF INFORMATION

Each Party shall provide that in civil judicial proceedings concerning the enforcement of intellectual property rights, its judicial authorities shall have the authority to order the infringer to provide, for the purposes of collecting evidence, any information that the infringer possesses or controls regarding any person or persons involved in any aspect of the infringement and regarding the means of production or distribution channel of such goods or services, including the identification of third persons involved in the production and distribution of the infringing goods or services or in their channels of distribution, and to provide this information to the right holder or the judicial authorities.

ARTICLE 15.53: CONFIDENTIALITY ORDER

Each Party shall provide that its judicial authorities shall have the authority to impose sanctions, in appropriate cases, on a party¹⁸ to a proceeding who fails to abide by confidentiality orders issued by such authorities.

ARTICLE 15.54: ADMINISTRATIVE PROCEDURES

To the extent that any civil remedy can be ordered as a result of administrative procedures on the merits of a case, each Party shall provide that such procedures conform to principles equivalent in substance to those set out in this Chapter.

ARTICLE 15.55: REMEDIES

In civil judicial proceedings concerning the acts described in Articles 15.32 and 15.33, each Party shall provide that its judicial authorities shall, at the least, have the authority to:

- (a) impose provisional measures, including seizure of devices and products suspected of being involved in the prohibited activity;
- (b) provide an opportunity for the right holder to elect award of either actual damages it suffered or pre-established damages;

¹⁸ A “party” may include parties to a civil judicial proceeding, their counsel, experts, or other persons subject to the court’s jurisdiction.

- (c) order payment to the prevailing right holder at the conclusion of civil judicial proceedings of court costs and fees, and reasonable attorney's fees, by the party engaged in the prohibited conduct; and
- (d) order the destruction of devices and products found to be involved in the prohibited activity.

Neither Party may make damages available under this paragraph against a nonprofit library, archives, educational institution, or public noncommercial broadcasting entity that sustains the burden of proving that it was not aware and had no reason to believe that its acts constituted a prohibited activity.

ARTICLE 15.56: PROHIBITION OF INFRINGING IMPORTS AND THEIR EXPORTATION

In civil judicial proceedings concerning the enforcement of intellectual property rights, each Party shall provide that its judicial authorities shall have the authority to order a party to desist from an infringement, in order, *inter alia*, to prevent infringing imports from entering the channels of commerce and to prevent their exportation.

ARTICLE 15.57: EXPERTS' COSTS

In the event that a Party's judicial or other competent authorities appoint technical or other experts in civil proceedings concerning the enforcement of intellectual property rights and require that the parties to the litigation bear the costs of such experts, the Party should seek to ensure that such costs are closely related, *inter alia*, to the quantity and nature of work to be performed and do not unreasonably deter recourse to such proceedings.

ARTICLE 15.58: ALTERNATIVE DISPUTE RESOLUTION

Each Party may permit use of alternative dispute resolution procedures to resolve civil disputes concerning copyright and related rights.

ARTICLE 15.59: PROVISIONAL MEASURES

1. Each Party shall act on requests for provisional measures *inaudita altera parte* expeditiously in accordance with its rules of judicial procedure.

2. Each Party shall provide that its judicial authorities have the authority to require the plaintiff, with respect to provisional measures, to provide any reasonably available evidence in order to satisfy themselves with a sufficient degree of certainty that the plaintiff's right is being infringed or that such infringement is imminent, and to order the plaintiff to provide a reasonable security or equivalent assurance set at a level sufficient to protect the defendant and to prevent abuse, and so as not to unreasonably deter recourse to such procedures.

Sub-Section C: Special Requirements Related to Border Measures

ARTICLE 15.60: INFORMATION PROVIDED BY RIGHT HOLDERS TO COMPETENT AUTHORITIES

Each Party shall provide that any right holder initiating procedures for its competent authorities to suspend release of suspected counterfeit or confusingly similar trademark goods, or pirated copyright goods¹⁹ into free circulation is required to provide adequate evidence to satisfy the competent authorities that, under the laws of the country of importation, there is *prima facie* an infringement of the right holder's intellectual property right and to supply sufficient information that may reasonably be expected to be within the right holder's knowledge to make the suspected goods reasonably recognizable by its competent authorities. The requirement to provide sufficient information shall not unreasonably deter recourse to these procedures. Each Party shall provide that the application to suspend the release of goods shall apply to all points of entry to its territory.

ARTICLE 15.61: INFORMATION PROVIDED BY COMPETENT AUTHORITIES TO RIGHT HOLDERS

Where the competent authorities have made a determination that goods are counterfeit or pirated, a Party shall inform the right holder within a reasonable time frame of the names and addresses of the consignor, the importer, or the consignee, and of the quantity of the goods in question.

ARTICLE 15.62: REASONABLE SECURITY OR ASSURANCE

Each Party shall provide that its competent authorities shall have the authority to require a right holder initiating procedures to suspend the release of suspected infringing goods to provide a reasonable security or equivalent assurance sufficient to protect the defendant and the competent authorities and to prevent abuse. Each Party shall provide that the security or equivalent assurance shall not unreasonably deter recourse to these procedures.

ARTICLE 15.63: *EX OFFICIO* BORDER ENFORCEMENT

¹⁹ For the purposes of Articles 15.60 through 15.66:

counterfeit trademark goods means any goods, including packaging, bearing without authorization a trademark that is identical to the trademark validly registered in respect of such goods, or that cannot be distinguished in its essential aspects from such a trademark, and that thereby infringes the rights of the owner of the trademark in question under the law of the country of importation; and

pirated copyright goods means any goods that are copies made without the consent of the right holder or person duly authorized by the right holder in the country of production and that are made directly or indirectly from an article where the making of that copy would have constituted an infringement of a copyright or a related right under the law of the country of importation.

Each Party shall provide that its competent authorities may initiate border measures *ex officio*²⁰ with respect to imported, exported, or in-transit merchandise²¹. Such measures shall be used when there is a reason to believe or suspect that such merchandise is counterfeit or pirated.

ARTICLE 15.64: DESTRUCTION

Each Party shall provide that goods that have been suspended from release by its competent authorities, and that have been forfeited as pirated or counterfeit, shall be destroyed, except in exceptional circumstances. In regard to counterfeit trademark goods, the simple removal of the trademark unlawfully affixed shall not be sufficient to permit the release of the goods into the channels of commerce.

ARTICLE 15.65: FEES

Where an application fee or merchandise storage fee is assessed in connection with border measures to enforce an intellectual property right, each Party shall provide that the fee shall not be set at an amount that unreasonably deters recourse to these measures.

ARTICLE 15.66: EXCHANGE OF TECHNICAL INFORMATION

Each Party shall endeavor to provide the other Party, on mutually agreed terms, information on the enforcement of border measures concerning intellectual property rights, to promote bilateral and regional cooperation on these matters.

Sub-Section D: Criminal Procedures and Remedies

ARTICLE 15.67: CRIMINAL PROCEDURES AND PENALTIES

Each Party shall provide for criminal procedures and penalties to be applied at least in cases of willful trademark counterfeiting or copyright or related rights infringements on a commercial scale.

ARTICLE 15.68: PENALTIES, SEIZURE, FORFEITURE, AND DESTRUCTION

1. Remedies available in accordance with Article 15.55 shall include imprisonment and/or monetary fines sufficient to provide a deterrent, consistently with the level of

²⁰ For greater certainty, the Parties understand that *ex officio* action shall not require a formal complaint from a private party or right holder.

²¹ For the purposes of Article 15.63, **in-transit merchandise** means goods under “customs transit” and goods “transshipped,” as defined in the *International Convention on the Simplification and Harmonization of Customs Procedures* (Kyoto Protocol).

penalties applied for crimes of a corresponding gravity. In appropriate cases, remedies available shall also include the seizure of suspected goods, and any materials and implements predominantly used in the commission of the alleged offence, as well as forfeiture and destruction of the infringing goods, and any materials and implements predominately used in the commission of the offence.

2. The Parties may provide for criminal procedures and penalties to be applied in other cases of infringement of intellectual property rights, in particular where they are committed willfully and on a commercial scale.

Sub-Section E: Effective Action against Infringement in the Digital Environment

ARTICLE 15.69: LIMITATIONS ON LIABILITY OF SERVICE PROVIDERS

The Parties agree to maintain the type of limitations of responsibility of service providers they currently foresee in their legislation in order to comply with their international obligations.

ARTICLE 15.70: MEASURES AGAINST REPETITIVE INFRINGEMENT ON THE INTERNET

Each Party shall endeavor to take effective measures to curtail repetitive infringement of copyright and related rights on the Internet or other digital networks.

Section I: Technology Transfer and Cooperation

ARTICLE 15.71: TECHNOLOGY TRANSFER

1. The Parties recognize the importance of technological innovation as well as the transfer and dissemination of technological information to the mutual advantage of technology producers and users, particularly in the new digital economy. In this regard, the Parties are encouraged to promote cooperation in relation to science, technology, entrepreneurship and innovation, subject to the available resources and conditions.

2. The Parties recognize that technology transfer contributes to the strengthening of national capabilities with the aim of establishing a sound and viable technological base.

ARTICLE 15.72: COOPERATION

1. The areas of cooperation may include the following:

- (a) exchange of information on the legal framework concerning intellectual property right and relevant rules of protection and enforcement;

- (b) exchange of experience on legislative process;
 - (c) capacity building for officials on intellectual property rights;
 - (d) promotion and dissemination of information on intellectual property rights in, *inter alia*, business circles and civil society; promotion of public awareness of consumers and right holders;
 - (e) exchange information on the implementation of intellectual property rights in, *inter alia*, business circles and civil society;
 - (f) exchange information on the implementation of intellectual property systems aimed at promoting the efficient registration of intellectual property rights; and
 - (g) other areas of mutual interest concerning intellectual property rights.
2. Cooperation activities shall be conducted on mutually agreed terms and subject to the availability of funds.

Section J: Committee on Intellectual Property Rights

ARTICLE 15.73: COMMITTEE ON INTELLECTUAL PROPERTY RIGHTS

1. The Parties hereby establish the Committee on Intellectual Property Rights (hereinafter referred to as the "Committee"). The Committee shall be comprised by the following, for:

- (a) Korea, the Ministry of Trade, Industry and Energy in collaboration with the competent institutions in the matters to be addressed;
- (b) Costa Rica, the Ministry of Foreign Trade (*Ministerio de Comercio Exterior*) and the National Registry (*Registro Nacional*);
- (c) El Salvador, the Ministry of Economy (*Ministerio de Economía*) in collaboration with the competent institutions in the matters to be addressed;
- (d) Honduras, the Secretariat of State in the Office of Economic Development (*Secretaría de Estado en el Despacho de Desarrollo Económico*) and the General Directorate of Intellectual Property (*Dirección General de Propiedad Intelectual*);
- (e) Nicaragua, the Ministry of Development, Industry and Trade (*Ministerio de Fomento, Industria y Comercio*), in collaboration with the competent institutions in the matters to be addressed; and

- (f) Panama, the Ministry of Commerce and Industries (*Ministerio de Comercio e Industrias*) in collaboration with the competent institutions in the matters to be addressed,

or their successors.

2. For the purposes of the effective implementation and operation of this Chapter, the functions of the Committee shall include, but are not limited to:

- (a) reviewing and monitoring the implementation and operation of this Chapter;
- (b) discussing ways to facilitate cooperation between the Parties;
- (c) exchange of information on laws, systems and other issues of mutual interest concerning intellectual property rights;
- (d) seeking to resolve disputes that may arise regarding the interpretation or application of this Chapter; and
- (e) carrying out other functions as may be assigned by the Joint Committee or agreed by the Parties.

3. Unless the Parties otherwise agree, the Committee shall meet within one year after the date of entry into force of this Agreement and annually thereafter. Meetings may be conducted in person or by any technological means available to the Parties. The Committee shall inform the Joint Commission of the results of each meeting.

CHAPTER 16

LABOR

ARTICLE 16.1: CONTEXT AND OBJECTIVES

1. The Parties recognize that this Chapter enshrines a cooperative approach based on common values and interests, taking into account the differences in their levels of development.
2. The Parties recognize that it is not their intention in this Chapter to harmonize their labor standards, but to strengthen their trade relations and cooperation in a way that promotes sustainable development.
3. The objectives of this Chapter are to:
 - (a) promote the common aspiration that free trade and investment should lead to job creation, and decent work, with terms and conditions of employment that adhere to the principles in International Labor Organization Declaration on Fundamental Principles and Rights at Work and its Follow-Up (1998) (hereinafter referred to as the “ILO Declaration”);
 - (b) encourage and achieve better understanding of each Party’s labor systems, sound labor policies and practices, and the improved capacity of each Party, including their relevant stakeholders, through increased cooperation and dialogue;
 - (c) promote the improvement of working conditions within the respective Parties' territories and protect, enhance and enforce fundamental rights of workers; and
 - (d) enable the discussion and exchange of views on labor issues of mutual interest without undermining the labor laws of each Party.

ARTICLE 16.2: GENERAL PRINCIPLES AND COMMITMENTS

1. The Parties reaffirm their obligations as members of the International Labor Organization (hereinafter referred to as the “ILO”) and their commitments under the ILO Declaration. Each Party shall strive to adopt and maintain in its laws, regulations, and practices thereunder, the following rights as stated in the ILO Declaration:
 - (a) the freedom of association and the effective recognition of the right to collective bargaining;
 - (b) the elimination of all forms of forced or compulsory labor;
 - (c) the effective abolition of child labor; and

- (d) the elimination of discrimination in respect of employment and occupation.

2. Each Party shall respect the other Party's sovereign right to set its own policies and national priorities and to set, administer and enforce its own labor laws, regulations and practices according to its policies and priorities.

3. The Parties shall not fail to effectively enforce their labor laws, including those they adopt or maintain in accordance with paragraph 1, through a sustained or recurrent action or inaction, in a manner affecting trade or investment between the Parties. The Parties recognize that each Party retains the right to exercise discretion with respect to the distribution of enforcement resources and to make decisions regarding the allocation of enforcement resources.

4. Neither Party shall waive or otherwise derogate from, or offer to waive or otherwise derogate from, its laws or regulations implementing paragraph 1, in a manner affecting trade or investment between the Parties, where the waiver and derogation would be inconsistent with the principles set out in paragraph 1.

5. Each Party shall ensure that its labor laws, regulations, policies and practices shall not be used for trade protectionist purposes.

ARTICLE 16.3: PROCEDURAL GUARANTEES AND PUBLIC AWARENESS

1. Each Party shall ensure that persons with a recognized interest under its law in a particular matter have appropriate access to tribunals for the enforcement of the Party's labor laws. Such tribunals may include administrative, quasi-judicial, judicial, or labor tribunals.

2. Each Party shall ensure that proceedings before such tribunals for the enforcement of its labor laws are fair, equitable, and transparent.

3. Each Party shall promote public awareness of its labor laws, regulations, policies and practices domestically, and may develop mechanisms as appropriate to inform its public of activities undertaken pursuant to this Chapter, in accordance with its laws, regulations, policies and practices.

4. The Parties recognize the desirability of clear, well understood and broadly consulted labor laws, regulations, policies and practices.

ARTICLE 16.4: INSTITUTIONAL ARRANGEMENTS

Contact Points

1. Each Party shall designate a contact point for labor matters within its labor ministry or other relevant ministries to facilitate communication between the Parties. After the date of entry into force of this Agreement, the Parties shall provide their contact information and notify of any changes of its contact point in due time.

Labor Committee

2. The Parties hereby establish a Labor Committee (hereinafter referred to as the “Committee”). The Committee shall comprise appropriate senior officials from the labor ministry and other ministries of each Party.

3. The Committee shall:

- (a) establish an agreed work program of cooperative activities;
- (b) oversee and evaluate the agreed cooperative activities;
- (c) serve as a forum for dialogue on labor matters of mutual interest;
- (d) review the operation and outcomes of this Chapter; and
- (e) take any other action it decides appropriate for the implementation of this Chapter.

4. Unless the Parties otherwise agree, the Committee shall meet within one year after the date of entry into force of this Agreement, and thereafter as necessary, to discuss matters of common interest and oversee the implementation of this Chapter, including the cooperative activities set out in Article 16.6. Meetings may be conducted in person or by any technological means available to the Parties.

Public Participation

5. The Committee may consult or seek the advice of relevant stakeholders or experts over matters relating to the implementation of this Chapter.

ARTICLE 16.5: CONSULTATION

1. Any matter arising related to the interpretation or implementation of this Chapter shall be resolved amicably and *bona fide* by the Parties through direct dialogue, consultations, and cooperation.

2. A Party may request consultations with the other Party by delivering a written request to the contact point designated under Article 16.4.1. The consultation shall begin promptly after delivery of the request.

3. If the Parties fail to resolve the matter through their contact points, the requesting Party may request that the Committee be convened to consider the matter. The Committee shall convene promptly and endeavor to resolve the matter expeditiously.

4. The Committee shall produce a report providing conclusions and recommendations on resolving the matter, and both Parties shall strive to implement the conclusions and recommendations of the Committee as soon as practicable.

5. Neither Party shall have recourse to Chapter 22 (Dispute Settlement) for any matter arising under this Chapter.

ARTICLE 16.6: COOPERATION

1. The Parties commit to establish close relationship through cooperative activities in areas of mutual interest as set out in paragraphs 2 and 3, in order to promote the objectives of this Chapter and enhance better understanding on the other Party's labor system.

2. The areas of cooperation between the Parties pursuant to this Chapter may include, but are not limited to:

- (a) labor policies of mutual interest;
- (b) labor management relations;
- (c) working conditions;
- (d) occupational safety and health;
- (e) vocational training and human resource development;
- (f) labor statistics; and
- (g) such other labor matters as the Parties may agree in accordance with their labor legislations.

3. Cooperative activities may be implemented through a variety of means, which may include, but should not be limited to:

- (a) arranging study visits and other exchanges between government delegations, professionals, students and specialists;
- (b) exchanging information on labor legislation and best practices;
- (c) organizing joint conferences, seminars, workshops, meetings, training sessions, and outreach and education programs;
- (d) developing collaborative projects or demonstrations;
- (e) engaging in joint research projects, studies, and reports, including through engagement of independent experts with recognized expertise; and

- (f) other forms of technical exchanges or cooperation to which the Parties may agree.

4. Any cooperative activities agreed to pursuant to paragraph 3 shall take into consideration each Party's labor priorities and needs, as well as the resource available. Any specific activity or project launched by mutual determination may also be documented in a separate arrangement.

5. Each Party may, as appropriate, invite the participation of its unions and employers or other persons and organizations of its country in identifying potential areas for cooperation, and undertaking cooperative activities.

CHAPTER 17 ENVIRONMENT

ARTICLE 17.1: CONTEXT AND OBJECTIVES

1. The Parties reaffirm their commitments to promoting the development of international trade in such a way as to contribute to the objective of sustainable development and will strive to ensure that this objective is integrated and reflected at every level of their trade relationship.
2. The Parties recognize that economic development, social development, and environmental protection are interdependent and mutually reinforcing components of sustainable development. They underline the benefits of cooperation on trade-related environmental issues as part of a global approach to trade and sustainable development.
3. The Parties recognize that it is not their intention in this Chapter to harmonize their environmental laws, but to strengthen their trade relations and cooperation in a way that promotes sustainable development in the context of paragraphs 1 and 2.
4. In this regard, the Parties:
 - (a) recognize their commitments to promote compliance and effective implementation of each Party's environmental law;
 - (b) will strive to promote the conservation and sustainable use of biodiversity, and the preservation of traditional knowledge relevant to the conservation of biological diversity and the sustainable use of its components; and
 - (c) reaffirm their intention to strengthen cooperation on environmental matters.
5. Neither Party shall have recourse to Chapter 22 (Dispute Settlement) for any matter arising under this Chapter.

ARTICLE 17.2: SCOPE

This Chapter shall apply to measures adopted or maintained by the Parties affecting trade-related aspects of environmental issues.

ARTICLE 17.3: GENERAL PRINCIPLES

1. The Parties shall endeavor to seek mutually supportive trade and environmental policies and shall promote the adequate use of their resources, including biodiversity, in accordance with the objective of sustainable development.

2. The Parties reaffirm each other's sovereign right over their natural resources, reiterate their sovereign rights to establish their own levels of environmental protection and their own environmental development, policies and priorities, and to adopt or modify accordingly their environmental laws, regulations and policies.

3. The Parties reaffirm their willingness to comply with their commitments under this Chapter, taking into account the differences in their levels of development and the respect of their current and future needs and aspirations.

ARTICLE 17.4: SPECIFIC COMMITMENTS

1. Each Party shall endeavor to ensure that its laws and policies provide for high levels of environmental protection and of sustainable use and conservation of its natural resources. Each Party shall also strive to continue improving its protection levels on those matters.

2. The Parties recognize that it is inappropriate to promote trade or investments by weakening or reducing the protections afforded in their environmental laws. Accordingly, neither Party shall derogate from, or offer to derogate from, such laws in a manner that weakens or reduces the protections afforded in those laws as an incentive to promote trade or investment between the Parties.

3. The Parties recognize that it is inappropriate to use their environmental laws and policies in a manner that constitutes a means of arbitrary or unjustifiable discrimination between the Parties or a disguised restriction on trade or investment.

4. The Parties recognize the importance that their environmental laws provide for a fair and transparent public participation mechanism.

5. Each Party shall endeavor to maintain its laws, regulations, and policies consistent and in compliance with multilateral environmental agreements (hereinafter referred to as "MEAs") to which it is a party, as well as with international efforts towards achieving sustainable development.

ARTICLE 17.5: ENFORCEMENT OF LAWS

1. A Party shall not fail to effectively enforce its environmental laws and regulations, through a sustained or recurring course of action or inaction, in a manner affecting trade or investment between the Parties, after the date of entry into force of this Agreement.

2. Nothing in this Chapter shall be construed to empower a Party's competent authorities to carry out activities oriented towards the enforcement of environmental legislation in the territory of the other Party.

ARTICLE 17.6: PROCEDURAL GUARANTEE

1. Each Party shall ensure that persons with a recognized interest under its law in a particular matter have appropriate access to tribunals for the enforcement of the Party's environmental laws. Such tribunals may include administrative, quasi-judicial, judicial, or other relevant tribunals.
2. Each Party shall ensure that proceedings before such tribunals for the enforcement of its environmental laws are fair, equitable and transparent.
3. Each Party shall provide that the parties to such proceedings may seek remedies to ensure the enforcement of their rights under its laws.

ARTICLE 17.7: TRANSPARENCY

The Parties, in accordance with their respective laws, agree to develop, introduce, and implement, any measures aimed at protecting the environmental conditions that affect trade or investment between the Parties in a transparent manner.

ARTICLE 17.8: ENVIRONMENTAL COMMITTEE

1. The Parties hereby establish an Environmental Committee (hereinafter referred to as the "Committee"), which shall comprise appropriate senior officials within their administrations.
2. The Committee shall:
 - (a) establish an agreed work program of cooperative activities;
 - (b) oversee and evaluate the agreed cooperative activities;
 - (c) serve as a forum for dialogue on environmental matters of mutual interest;
 - (d) review the operation and outcomes of this Chapter; and
 - (e) take any other action under its functions whenever the Parties so agree.
3. The Committee may consider any other matters within the scope of this Chapter, and may also identify possible new areas of cooperation.
4. The Committee shall meet as necessary, to discuss matters of common interest and oversee the implementation of this Chapter, including the cooperative activities. Meetings may be conducted in person or by any technological means available to the Parties.

ARTICLE 17.9: CONTACT POINTS

After the date of entry into force of this Agreement, the Parties shall designate a contact point for environmental matters to facilitate communication between the Parties.

ARTICLE 17.10: ENVIRONMENTAL CONSULTATIONS

1. Any matter arising related to the interpretation or implementation of this Chapter shall be resolved amicably and *bona fide* by the Parties through direct dialogue, consultations, and cooperation.
2. A Party may request consultations with the other Party by delivering a written request to the contact point designated under Article 17.9, explaining the reasons for the consultations.
3. If the Parties fail to resolve the matter through their contact points, such matter may be discussed by the Committee.

ARTICLE 17.11: COOPERATION

1. The Parties hereby agree to promote cooperation activities on mutual interest.
2. The Parties shall endeavor to assure that cooperation activities:
 - (a) are consistent with the programs, strategies of development, and national priorities of each Party;
 - (b) would create opportunities for the public to take part in the development and implementation of such activities; and
 - (c) would take into consideration the economy, and the legal system of each Party.
3. The areas of cooperation between the Parties in respect of this Chapter may include, but are not limited to:
 - (a) environmental management;
 - (b) institutional capacity for enforcement of environmental law; including MEAs;
 - (c) cleaner production technologies;
 - (d) forestry;
 - (e) water quality;
 - (f) air quality;
 - (g) energy efficiency and renewable energy;

- (h) innovative environmental technologies, including technologies of carbon dioxide capture;
- (i) measures for evaluating the vulnerability and adaptation to climate change; and
- (j) such other environmental matters as the Parties may agree in accordance with their priorities.

CHAPTER 18 TRANSPARENCY

ARTICLE 18.1: PUBLICATION

1. Each Party shall ensure that its laws, regulations, procedures, and administrative rulings of general application respecting any matter covered by this Agreement are promptly published, including on the electronic means, or otherwise made available in such a manner as to enable interested persons and the other Party to become acquainted with them.
2. To the extent possible, each Party shall:
 - (a) publish in advance any such measures that it proposes to adopt; and
 - (b) provide interested persons and the other Party a reasonable opportunity to comment on such proposed measures.

ARTICLE 18.2: NOTIFICATION AND PROVISION OF INFORMATION

1. To the maximum extent possible, each Party shall notify the other Party of any proposed or actual measure that the Party considers might materially affect the operation of this Agreement or otherwise substantially affect that other Party's interests under this Agreement.
2. Upon request of the other Party, a Party shall promptly provide information and respond to questions pertaining to any actual or proposed measure, whether or not that other Party has been previously notified of that measure.
3. Any notification or information provided under this Article shall be without prejudice as to whether the measure is consistent with this Agreement.
4. Any notification, request, or information under this Article shall be provided to the other Party through the relevant contact points, unless otherwise agreed by the Parties.

ARTICLE 18.3: ADMINISTRATIVE PROCEEDINGS

With a view to administering in a consistent, impartial and reasonable manner all measures of general application respecting to any matter covered by this Agreement, each Party shall ensure, in its administrative proceedings applying measures referred to in Article 18.1 to particular persons, goods, or services of the other Party in specific cases, that:

- (a) wherever possible, persons of the other Party that are directly affected by a proceeding are provided reasonable notice, in accordance with the Party's procedures, when a proceeding is initiated, including a

description of the nature of the proceeding, a statement of the legal authority under which the proceeding is initiated, and a general description of any issues in controversy;

- (b) such persons are afforded a reasonable opportunity to present facts and arguments in support of their positions prior to any final administrative action, when time, the nature of the proceeding, and the public interest permit; and
- (c) its procedures are in accordance with its law.

ARTICLE 18.4: REVIEW AND APPEAL

1. Each Party shall establish or maintain judicial, quasi-judicial, or administrative tribunals or procedures for the purpose of the prompt review and, where warranted, correction of final administrative actions regarding matters covered by this Agreement. Such tribunals shall be impartial and independent of the office or authority entrusted with administrative enforcement and shall not have any substantial interest in the outcome of the matter.

2. Each Party shall ensure that, in any such tribunals or procedures, the parties to the proceeding are provided with the right to:

- (a) a reasonable opportunity to support or defend their respective positions; and
- (b) a decision based on the evidence and submissions of record or, where required by the Party's law, the record compiled by the administrative authority.

3. Each Party shall ensure, subject to appeal or further review as provided in its law, that such decision shall be implemented by, and shall govern the practice of, the office or authority with respect to the administrative action at issue.

ARTICLE 18.5: DEFINITIONS

For the purposes of this Chapter:

administrative ruling of general application means an administrative ruling or interpretation that applies to all persons and fact situations that fall generally within its ambit and that establishes a norm of conduct but does not include:

- (a) a determination or ruling made in an administrative or quasi-judicial proceeding that applies to a particular person, good, or service of the other Party in a specific case; or
- (b) a ruling that adjudicates with respect to a particular act or practice.

CHAPTER 19 COOPERATION

ARTICLE 19.1: SCOPE

1. The Parties affirm the importance of all forms of cooperation, with particular attention to the economic, technical and commercial cooperation, as a means to contribute to the implementation of the objectives of this Chapter, taking into account their different levels of development and the size of their economies.
2. Cooperation between the Parties under this Chapter will supplement the cooperation and cooperative activities between the Parties set out in other Chapters of this Agreement and in other bilateral cooperation mechanisms.
3. The Parties shall endeavor to give priority to cooperation in the fields identified in this Chapter; however, this does not constitute a limitation to the inclusion of other sectors or areas.

ARTICLE 19.2: OBJECTIVE

The objective of this Chapter is to facilitate the establishment of close cooperation aimed, *inter alia*, at:

- (a) strengthening the capacities of the Parties to maximize the opportunities and benefits of this Agreement;
- (b) developing cooperation at bilateral, regional or multilateral level;
- (c) promoting economic and social development;
- (d) stimulating productive synergies, creating new opportunities for trade and investment and promoting competitiveness and innovation;
- (e) supporting and promoting the development of micro, small and medium-sized enterprises (hereinafter referred to as the “MSMEs”) in order to achieve their insertion in international trade or global value chains;
- (f) increasing the level of cooperation activities, given the cooperative relationship between the Parties;
- (g) encouraging the presence of the Parties and their goods and services in international markets; and
- (h) supporting and complementing the efforts of the Parties to implement the priorities set in their own policies and development strategies.

ARTICLE 19.3: METHODS AND MODALITIES

1. Cooperation between the Parties will be implemented through the tools, resources and mechanisms available to them, following the rules and procedures and through the appropriate agencies.
2. In particular, for the identification, development and implementation of projects, the Parties may use instruments and modalities, such as exchange of information, experiences and best practices, technical assistance and refundable and non-refundable financial cooperation including the triangular cooperation among others.

ARTICLE 19.4: COOPERATION COMMITTEE

1. The Parties hereby establish a Cooperation Committee (hereinafter referred to as the “Committee”) comprising representatives of each Party.
2. For the purposes of this Chapter, the Committee's functions shall include:
 - (a) agreeing on and developing areas of cooperation between the Parties;
 - (b) establishing a work plan for the development of cooperation;
 - (c) collecting and consolidating the work plans of cooperation developed by each of the committees formed within this Agreement;
 - (d) reviewing and evaluating proposals for cooperation;
 - (e) monitoring programs, projects and other initiatives of cooperation;
 - (f) ensuring the implementation and fulfillment of the objectives of the programs, projects and other initiatives of cooperation;
 - (g) providing support and advice for the presentation of programs, projects and other initiatives of cooperation, in accordance with the strategic priorities of the Parties; and
 - (h) carrying out other functions as may be assigned by the Joint Committee or agreed by the Parties.
3. Unless the Parties otherwise agree, the Committee shall meet at least once a year. Meetings may be conducted in person or by any technological means available to the Parties.

ARTICLE 19.5: CONTACT POINTS

1. The Parties hereby designate contact points to facilitate communication on possible cooperation activities. Contact points will have the responsibility to work with their government agencies, business sector representatives and educational and research institutions for the operation of this Chapter.

2. For the implementation of this Chapter, the following contact points are designated:

- (a) for Korea, Ministry of Trade, Industry and Energy;
- (b) for Costa Rica, Ministry of Foreign Trade (*Ministerio de Comercio Exterior*);
- (c) for El Salvador, Ministry of Economy (*Ministerio de Economía*);
- (d) for Honduras, Secretariat of Economic Development (*Secretaría de Desarrollo Económico*);
- (e) for Nicaragua, Ministry of Trade, Industry and Development (*Ministerio de Fomento, Industria y Comercio*); and
- (f) for Panama; Ministry of Commerce and Industries (*Ministerio de Comercio e Industrias*),

or their successors or the office that the Parties notify.

ARTICLE 19.6: AREAS OF COOPERATION

1. The Parties will promote the use of instruments and mechanisms of cooperation through mutually advantageous conditions, including but not limited to the following areas:

- (a) micro, small and medium-sized enterprises;
- (b) culture (including tourism and audiovisual services);
- (c) promotion of a more favorable business environment;
- (d) healthcare industry;
- (e) agriculture, livestock (including agro-industrial);
- (f) industry and commerce (including textile and apparel);
- (g) science and technology (including information technology and communication);

- (h) transport, logistics and distribution;
- (i) trade and sustainable development (including forestry and renewable energy);
- (j) fisheries and aquaculture;
- (k) financial services sector¹; and
- (l) other areas agreed by the Parties.

2. The Parties shall endeavor to develop, promote and strengthen cooperation in the areas described in paragraph 1 as well as the activities or areas of cooperation established in other Chapters of this Agreement.

ARTICLE 19.7: DISPUTE SETTLEMENT

Neither Party shall have recourse to Chapter 22 (Dispute Settlement) for any matter arising under this Chapter.

¹ This subparagraph shall only apply for Honduras.

ANNEX 19-A
COOPERATION IN MICRO, SMALL AND MEDIUM-SIZED ENTERPRISES

The Parties shall endeavor to facilitate cooperation in micro, small and medium-sized enterprises aimed, *inter alia*, at:

- (a) cooperating and sharing information and experience in the development of policies and programs to promote productive development and support micro, small and medium-sized enterprises;
- (b) establishing networking opportunities for micro, small and medium-sized enterprises of the Parties to facilitate collaboration and/or sharing of best practices in fields such as management skill development, technology transfer, product quality improvement, global value chain linkages, development of suppliers, information technology, access to financing and technical assistance; and
- (c) facilitating the mutual advancement and the investment flows of micro, small and medium-sized enterprises of the Parties.

ANNEX 19-B
AUDIOVISUAL CO-PRODUCTION AND SERVICES

ARTICLE 1: AUDIOVISUAL CO-PRODUCTION

1. Recognizing that audiovisual co-productions in the areas including film, animation and broadcasting program can significantly contribute to the development of audiovisual industry and to an intensification of cultural and economic exchange and understanding between them, the Parties agree to consider the negotiation of an audiovisual co-production agreement.
2. The co-production agreement in accordance with paragraph 1, after its entry into force², shall become an integral part of this Agreement, but shall be interpreted and applied solely in accordance with its own terms.
3. The co-production agreement would be negotiated between the competent authorities of the Parties³.

ARTICLE 2: AUDIOVISUAL SERVICES

1. The Parties agree to cooperate, including by facilitating support, through different means, *inter alia*, training, exchange of information, expertise and experiences, as well as in usage and transfer of technology and *know-how*.
2. The Parties shall endeavor to identify areas of opportunity for technical assistance and for promoting the production and exchange of goods and services in relation to the audiovisual sector, with the aim of encouraging its development.
3. The cooperation in audiovisual services would be consulted with the competent authorities of the Parties.

² Entry into force of the co-production agreements shall be determined by the internal procedures of each of the Parties.

³ The competent authorities are:

- (a) for Korea, the Ministry of Culture, Sports and Tourism and the Korea Communications Commissions;
- (b) for Panama, the Ministry Commerce and Industries (Ministerio de Comercio e Industrias), General Directorate of the Cinematographic and Audiovisual Industry (Dirección General de la Industria Cinematográfica y Audiovisual); and
- (c) for Costa Rica, El Salvador, Honduras and Nicaragua, the authority notified by the Contact Point according to Article 21.3 (Contact Points), or their successors.

ANNEX 19-C
IMPROVEMENT OF THE BUSINESS ENVIRONMENT

1. The Parties shall endeavor to create a more favorable business environment with a view to promoting trade and investment activities by the public and private sectors of the Parties.
2. To achieve the purposes of paragraph 1, the Parties may have consultations to address issues relating to the improvement of the business environment on the margins of the meeting of the Cooperation Committee.
3. For the attainment of any objective of this Annex, the Committee may:
 - (a) discuss ways and means to improve the business environment of the Parties;
and
 - (b) invite representatives of relevant entities other than the governments of the Parties.

ANNEX 19-D
HEALTHCARE INDUSTRY COOPERATION

1. The Parties shall endeavor to cooperate for mutual growth and development in the sector of healthcare industry including pharmaceuticals, medical devices and cosmetics, recognizing the importance of improving and protecting public health.

2. Areas of cooperation in the sector of healthcare industry include, but are not limited to the following:

- (a) information exchange on:
 - (i) laws, regulations and resolutions on drug registration, importation, distribution and marketing of pharmaceuticals and medical devices; and
 - (ii) conferences, seminars, workshops, exhibitions, fairs and other events to encourage participation;
- (b) capacity building through mechanisms such as exchange of information and experiences, seminars, conferences, workshops and courses on matters that include, but are not limited to, the following issues:
 - (i) registration procedures for pharmaceutical products and medical devices; and
 - (ii) internships for health care professionals and students of pharmacy degree, on the different production areas of the pharmaceutical industry;
- (c) cooperation in relevant private sector for:
 - (i) exchange of researchers, students and those involved in relevant industries;
 - (ii) joint research programs and projects;
 - (iii) product quality upgrade, supply chain networking, technology trade, etc.; and
 - (iv) promotion and facilitation of mutual investment opportunities.

CHAPTER 20

COMPETITION POLICY

ARTICLE 20.1: OBJECTIVE AND PRINCIPLES

1. The objective of this Chapter is to prevent that the benefits of trade liberalization from being undermined by conducts or transactions that may restrict or distort competition in the markets of the Parties, by ensuring implementation of competition policies, and promoting cooperation and coordination between their competition authorities on matters covered by this Chapter.

2. The Parties therefore agree that the following are incompatible with this Agreement, in so far as they may affect trade between the Parties:

- (a) agreements between enterprises, decisions by associations of enterprises and concerted practices, which have as their object or effect the prevention, restriction or distortion of competition;
- (b) any abuse by one or more enterprises of a dominant position or a substantial market power or notable market participation; and
- (c) concentrations between enterprises, which significantly impede effective competition,

as specified in their respective competition laws.

ARTICLE 20.2: COMPETITION LAW AND AUTHORITIES

1. Each Party shall adopt or maintain competition laws that promote and protect the competitive process in its markets by proscribing conducts or transactions referred to in Article 20.1.2. Each Party shall take appropriate actions with respect to those conducts or transactions with the objective of promoting an efficient functioning of the markets and consumer welfare.

2. Each Party shall establish or maintain an authority or authorities responsible for the enforcement of its competition laws.

3. Each Party shall ensure that any exemptions to the competition laws shall be stipulated in its legislation and implemented transparently.

ARTICLE 20.3: IMPLEMENTATION

1. The enforcement of competition policies by the competition authority, shall be consistent with the principles of transparency, timeliness, non-discrimination and procedural fairness.

2. Each Party shall provide persons subject to the imposition of a sanction or remedy under its competition legislation with reasonable opportunity to present evidence, to be heard and to seek judicial review of the sanction or remedy, according to the legislation of each Party.

3. Each Party shall make publicly available its competition legislation.

4. Each Party shall ensure that all final decisions finding a violation of its competition laws are provided in written form and set out any relevant factual findings and legal basis on which the decision is based, according to the legislation of each Party.

ARTICLE 20.4: COOPERATION

1. The Parties recognize the importance of cooperation and coordination between their respective competition authorities to promote the effective enforcement of their competition legislation and to fulfill the objectives of this Agreement.

2. Accordingly, the Parties shall cooperate in relation to the enforcement of their respective competition legislation and policies, through mechanisms such as notification, consultation, exchange of information, and technical assistance, according to the legislation of each Party.

3. This cooperation shall not prevent the Parties from taking autonomous decisions.

ARTICLE 20.5: NOTIFICATIONS

1. Each Party, through its competition authority, shall notify to the competition authority of the other Party of an enforcement activity regarding conducts or transactions referred to in Article 20.1.2, if it considers that such enforcement activity may substantially affect important interests of the other Party.

2. Provided that it is not contrary to the Party's competition legislation and does not affect any investigation being carried out, the notification shall take place at an early stage of the enforcement activity.

ARTICLE 20.6: CONSULTATIONS

1. To foster mutual understanding, or to address specific matters that arise under this Chapter, a Party should enter into consultation upon request of the other Party without

prejudice to the autonomy of each Party to develop, maintain and enforce its competition legislation.

2. The Party to which a request for consultations has been addressed shall give full and sympathetic consideration to the concerns of the other Party.

ARTICLE 20.7: EXCHANGE OF INFORMATION AND CONFIDENTIALITY

The competition authority of a Party, upon request of the competition authority of the other Party, shall endeavor to provide non-confidential information to facilitate effective enforcement of their respective competition legislation, provided that it does not affect any ongoing investigation and is compatible with the legislation of each Party.

ARTICLE 20.8: TECHNICAL ASSISTANCE

1. The Parties may provide each other with technical assistance, within the available resources, in any areas they consider appropriate, including exchange of experiences, capacity building for the implementation of their competition legislation and policies, and promotion of competition culture.

2. On the date of entry into force of this Agreement, the Parties shall notify the contact point in the competition authority to whom any request of technical assistance shall be submitted.

ARTICLE 20.9: STATE ENTERPRISES AND DESIGNATED MONOPOLIES

1. Nothing in this Chapter shall be construed to prevent a Party from establishing or maintaining state enterprises and/or designated monopolies.

2. The Parties shall ensure that state enterprises and designated monopolies are subject to their respective competition legislation and do not adopt or maintain any conducts or transactions referred to in Article 20.1.2, that affect trade between the Parties, insofar as the application of this provision does not obstruct the performance, in law or in fact, of the particular tasks assigned to them.

ARTICLE 20.10: DISPUTE SETTLEMENT

Neither Party shall have recourse to Chapter 22 (Dispute Settlement) for any matter arising under this Chapter.

ARTICLE 20.11: TRANSITIONAL ARRANGEMENTS

If, at the date of entry into force of this Agreement, a Party has not yet adopted a competition law or established a competition authority, the Party shall do so within a period of two years.

ARTICLE 20.12: DEFINITIONS

For the purposes of this Chapter:

competition authority means:

- (a) for Korea, the Korea Fair Trade Commission;
- (b) for Costa Rica, the Commission for the Promotion of Competition (*Comisión para Promover la Competencia*) and Superintendence of Telecommunications (*Superintendencia de Telecomunicaciones*);
- (c) for El Salvador, the Superintendence of Competition (*Superintendencia de Competencia*);
- (d) for Honduras, the Commission for the Defense and Promotion of Competition (*Comisión para la Defensa y Promoción de la Competencia*);
- (e) for Nicaragua, the National Institute for the Promotion of Competition (*Instituto Nacional de Promoción de la Competencia*); and
- (f) for Panama, the Authority for Consumer Protection, and Competition Defense (*Autoridad de Protección al Consumidor y Defensa de la Competencia*),

or their successors.

competition law means:

- (a) for Korea, the Monopoly Regulation and Fair Trade Act;
- (b) for Costa Rica, the Law for the Promotion of Competition and Effective Consumer Protection (*Ley para la Promoción de la Competencia y Defensa Efectiva del Consumidor*), Law No. 7472 of December 20th, 1994; and General Telecommunications Law (*Ley General de Telecomunicaciones*), Law No. 8642 of June 30th, 2008;
- (c) for El Salvador, the Competition Law (*Ley de Competencia*), approved by Legislative Decree No. 528 of November 26th, 2004;

- (d) for Honduras, the Law for the Defense and Promotion of Competition (*Ley para la Defensa y Promoción de la Competencia*), approved by Decree No. 357-2005 of February 4th, 2006;
- (e) for Nicaragua, the Law for the Promotion of Competition (*Ley de Promoción de la Competencia*), approved by Law No. 601 of September 28th, 2006; and
- (f) for Panama, the Law that Establishes Standards for Consumers Protection and Competition Defense (*Ley que Dicta Normas de Protección al Consumidor y Defensa de la Competencia*), approved by the Law No. 45 of October 31th, 2007,

and their implementing regulations and amendments.

CHAPTER 21
INSTITUTIONAL PROVISIONS

ARTICLE 21.1: JOINT COMMITTEE

1. The Parties hereby establish the Joint Committee, comprising cabinet-level representatives of the Parties, as set out in Annex 21-A, or their designees.

2. The Joint Committee shall:

- (a) supervise the implementation of this Agreement;
- (b) supervise the work of all committees, working groups, and other bodies established under this Agreement, referred to in Annex 21-C;
- (c) consider ways to further enhance trade relations between the Parties;
- (d) seek to resolve disputes that may arise regarding the interpretation or application of this Agreement;
- (e) assess the outcomes of the application of this Agreement;
- (f) oversee the further elaboration of this Agreement;
- (g) establish the amount of remuneration and expenses that will be paid to panelists; and
- (h) consider any other matter that may affect the operation of this Agreement.

3. The Joint Committee may:

- (a) establish and delegate responsibilities to *ad hoc* and standing committees, working groups, or other bodies;
- (b) seek the advice of non-governmental persons or groups;
- (c) make a recommendation to the Parties to consider amendments to this Agreement;
- (d) issue interpretations of the provisions of this Agreement;
- (e) adopt its own rules of procedure; and
- (f) modify in fulfillment of the Agreement's objectives:

- (i) the Schedules to Annex 2-B (Elimination of Customs Duties) with the purposes of adding one or more goods excluded in the Schedule of a Party or accelerating the tariff reduction;
 - (ii) the specific rules of origin established in Annex 3-A (Product Specific Rules of Origin), any uniform regulations on origin procedures that the Parties may develop and the format of the Certificate of Origin set out in Annex 3-C (Certificate of Origin);
 - (iii) Annex 8-A (Coverage);
 - (iv) the subheadings of the goods classified as digital products fixed on a carrier medium set out in Annex 14-A (Digital Product Fixed on a Carrier Medium); and
 - (v) the model rules of procedure for panels and code of conduct of Chapter 22 (Dispute Settlement); and
- (g) take such other action in the exercise of its functions as the Parties may agree.
4. Unless the Parties otherwise agree, the Joint Committee shall convene:
- (a) in regular session every year, the Joint Committee meetings shall be chaired jointly by Korea and by one of the Republics of Central America. Unless otherwise decided by the Parties, sessions of the Joint Committee shall be held alternatively in the territory of Korea and one of the Republics of Central America; and
 - (b) in special session within 30 days of the request of a Party, who may request at any time, through a notice in writing to the other Parties with such sessions to be held in the territory of the other Party or at such location as the Parties may agree or by any technological means available.
5. Each Party shall treat any confidential information exchanged in relation to a meeting of the Joint Committee or any body established under this Agreement or by the Joint Committee on the same basis as the Party providing the information.
6. All decisions and recommendations of the Joint Committee and all committees, working groups, and other bodies established under this Agreement shall be taken by consensus of the Parties without prejudice to the provisions of paragraphs 9 and 10.
7. Each Party shall implement, in accordance with its applicable legal procedures, any modification referred to in paragraph 3(f) within such period as the Parties may agree.

8. When the Joint Committee adopts a decision in accordance with paragraph 3(f) in the case of bilateral affairs in accordance with paragraphs 9 and 10, the adoption, approval and implementation of this decision by the other Parties is not required.

9. Notwithstanding the provisions of paragraph 1, to discuss bilateral issues of interest to Korea and one or more Republics of Central America, the Joint Committee may meet and adopt decisions when the officials of these Parties meet, provided they give sufficient advanced notice to the other Republics of Central America to enable them to participate in the meeting.

10. A decision or recommendation adopted by the Joint Committee pursuant to paragraph 9 shall take effect for the Parties who adopted the decision or recommendation.

ARTICLE 21.2: AGREEMENT COORDINATORS

1. Each Party shall appoint an Agreement Coordinator, as set out in Annex 21-D, or the person designated by the Party.

2. The coordinators shall work jointly to develop agendas and make other preparations for Joint Committee meetings and shall follow up on Joint Committee decisions or recommendations, as appropriate.

ARTICLE 21.3: CONTACT POINTS

1. Each Party shall designate a contact point by the entry into force of this Agreement to facilitate communications between the Parties on any matter covered by this Agreement. The designation of contact points is without prejudice to the specific designation of competent authorities under specific provisions of this Agreement.

2. Upon request of the other Party, a Party's contact point shall identify the office or official responsible for the matter and assist, as necessary, in facilitating communications with the other Party.

ANNEX 21-A
JOINT COMMITTEE

The Joint Committee shall be composed as follows:

- (a) for Korea, the Minister of Trade, Industry, and Energy;
- (b) for Costa Rica, the Minister of Foreign Trade (*Ministro de Comercio Exterior*);
- (c) for El Salvador, the Minister of Economy (*Ministro de Economía*);
- (d) for Honduras, the Secretary of Economic Development (*Secretario de Desarrollo Económico*);
- (e) for Nicaragua, the Minister of Development, Industry and Trade (*Ministro de Fomento, Industria y Comercio*); and
- (f) for Panama, the Minister of Trade and Industries (*Ministro de Comercio e Industrias*),

or their successors.

ANNEX 21-B
**IMPLEMENTATION OF MODIFICATIONS APPROVED BY THE JOINT
COMMITTEE**

1. For Costa Rica, decisions of the Committee under Article 21.1.3(f) will be equivalent to the instrument referred to in Article 121.4, third paragraph (*protocolo de menor rango*) of the Political Constitution of the Republic of Costa Rica (*Constitución Política de la República de Costa Rica*).

2. For Honduras, decisions of the Committee under Article 21.1.3(f) will be equivalent to the instrument referred to in Article 21 of the Political Constitution of the Republic of Honduras (*Constitución Política de la República de Honduras*).

ANNEX 21-C
COMMITTEES AND WORKING GROUPS

1. Committees

- (a) Committee on Trade in Goods (Article 2.16);
- (b) Committee on Outward Processing Zone on the Korean Peninsula (Annex 3-B);
- (c) Committee on Rules of Origin and Origin Procedure, and Customs Procedure and Trade Facilitation (Article 4.13);
- (d) Committee on Sanitary and Phytosanitary Matters (Article 5.6);
- (e) Committee on Technical Barriers to Trade (Article 6.12);
- (f) Committee on Government Procurement (Article 8.20);
- (g) Financial Service Committee (Article 11.16);
- (h) Committee on Intellectual Property Rights (Article 15.73);
- (i) Labor Committee (Article 16.4);
- (j) Environmental Committee (Article 17.8); and
- (k) Cooperation Committee (Article 19.4).

2. Working Groups

- (a) Working Group on Temporary Entry for Business Persons (Article 12.7).

ANNEX 21-D
AGREEMENT COORDINATORS

The agreement coordinators shall consist of:

- (a) for Korea, the Director of FTA Implementation Division of Ministry of Trade, Industry and Energy;
- (b) for Costa Rica, the General Director of Foreign Trade (*Director General de Comercio Exterior*) of the Ministry of Foreign Trade (*Ministerio de Comercio Exterior*);
- (c) for El Salvador, the Director of the Trade Agreements Administration Bureau (*Director de la Dirección de Administración de Tratados Comerciales*) of the Ministry of Economy (*Ministerio de Economía*);
- (d) for Honduras, the General Director of Administration and Negotiations of Agreements (*Director General de Administración y Negociación de Tratados*) of the Secretariat of State for Economic Development (*Secretaría de Estado de Desarrollo Económico*);
- (e) for Nicaragua, the General Director of Foreign Trade (*Director General de Comercio Exterior*) of the Ministry of Development, Industry and Trade (*Ministerio de Fomento, Industria y Comercio*); and
- (f) for Panama, the National Director of the Directorate for International Trade Agreement Administration and Commercial Defense (*Director Nacional de Administración de Tratados Comerciales Internacionales y Defensa Comercial*) of the Ministry of Commerce and Industries (*Ministerio de Comercio e Industrias*),

or their successors.

CHAPTER 22
DISPUTE SETTLEMENT

Section A: Dispute Settlement

ARTICLE 22.1: COOPERATION

1. The Parties shall at all times endeavor to agree on the interpretation and application of this Agreement, and shall make every attempt through cooperation and consultations to arrive at a satisfactory resolution of any matter that might affect its operation.
2. All solutions of matters raised under this Chapter shall be consistent with this Agreement and must not impede the achievement of its objectives.
3. Solutions reached in accordance with paragraph 2 shall be notified to the Joint Committee within 15 days from the agreement of the Parties.

ARTICLE 22.2: SCOPE

1. Except as otherwise provided in this Agreement, this Chapter shall apply with respect to the avoidance or settlement of all disputes between the Parties regarding the interpretation or application of this Agreement or wherever a Party considers that:
 - (a) a measure of the other Party is inconsistent with its obligations under this Agreement;
 - (b) the other Party has otherwise failed to carry out its obligations under this Agreement; or
 - (c) a benefit the Party could reasonably have expected to accrue to it under Chapter 2 (National Treatment and Market Access for Goods), 3 (Rules of Origin and Origin Procedures), 6 (Technical Barriers to Trade), 8 (Government Procurement) or 10 (Cross-border Trade in Services) is being nullified or impaired as a result of a measure that is not inconsistent with this Agreement.
2. A Party may not invoke paragraph 1(c) with respect to any measure subject to an exception under Article 23.1 (General Exceptions).

ARTICLE 22.3: CHOICE OF FORUM

1. Where a dispute regarding any matter arises under this Agreement and under the WTO Agreement or any other trade agreement to which the Parties to the dispute are party,

the complaining Party may select the forum in which to settle the dispute.

2. Once the complaining Party has requested the establishment of a dispute settlement panel under an agreement referred to in paragraph 1, the forum selected shall be used to the exclusion of other fora.

ARTICLE 22.4: CONSULTATIONS

1. Any one or more of the Republics of Central America may request consultations with Korea and vice-versa with respect to any matter described in Article 22.2 by delivering written notification through the designated office, with copies to the other Parties. The requesting Party or Parties shall set out the reasons for the request, including identification of the measure or other matter at issue and an indication of the legal basis for the complaint. The other Party shall reply in writing within 10 days of the date of receipt of the request.

2. Consultations may be conducted in person or by technological means and shall be held within 30 days of the date of the receipt of the request and take place, unless the Parties agree otherwise, in the territory of the Party to whom the consultations were requested. The consultations shall be deemed concluded within 60 days of the date of the receipt of the request, unless the Parties agree to continue consultations. All information disclosed during the consultations shall remain confidential and without prejudice to the rights of any Party in any further proceedings.

3. Consultations on matters of urgency, including those regarding perishable or seasonal goods¹ or goods or services that rapidly lose their trade value such as certain seasonal goods or services, shall be held within 15 days of the date of the receipt of the request, and shall be deemed concluded within 20 days of the date of the receipt of the request.

4. If consultations are not held within the time frames laid down in paragraph 2 or 3 respectively, or if consultations have been concluded and no agreed solution has been reached, the requesting Party may request the intervention of the Joint Committee in accordance with Article 22.5.

5. The consulting Parties shall make every attempt to arrive at a satisfactory solution of any matter through consultations under this Article. Each Party shall:

- (a) provide sufficient information in the consultations to enable a full examination of how the matter subject to consultations might affect the operation of this Agreement; and

¹ For greater certainty, **perishable goods** means perishable agricultural and fish goods classified in HS Chapters 1 through 24. **Seasonal goods** are goods whose imports, over a representative period, are not spread over the whole year but concentrated on specific times of the year as a result of seasonal factors.

- (b) treat any confidential information exchanged in the course of consultations on the same basis as the Party providing the information.

6. In consultations under this Article, a Party may request that the other Party make available personnel of its government agencies or other regulatory bodies who have expertise in the matter at issue.

7. Consultations shall be confidential and without prejudice to the rights of any Party in any other proceedings.

ARTICLE 22.5: REFERRAL TO THE JOINT COMMITTEE²

1. If the Parties fail to resolve a matter within 60 days of the receipt of a request for consultations under Article 22.4 or 20 days where the matter concerns cases of urgency, including those concerning perishable or seasonal goods or goods or services that rapidly lose their trade value such as certain seasonal goods or services, only the consulting Party may request the intervention of the Joint Committee by delivering written notice to the other Party or Parties.

2. The requesting Party shall deliver the request to the other Party or Parties, and shall set out in the request, the reasons thereof including identification of the measure at issue and an indication of the legal and factual basis for the complaint.

3. Unless it decides otherwise, the Joint Committee shall convene within 10 days of delivery of the request and shall endeavor to resolve the dispute promptly, with the objective to arrive at a satisfactory resolution.

4. The Joint Committee may meet in person or through any other technological means available to the Parties.

5. The Joint Committee may consolidate two or more proceedings regarding the same measure or matter pursuant to this Article when it determines that it is appropriate to be considered jointly.

ARTICLE 22.6: GOOD OFFICES, CONCILIATION, OR MEDIATION

1. Parties may at any time agree to voluntarily undertake an alternative method of dispute resolution such as good offices, conciliation, and mediation.

2. Proceedings that involve good offices, conciliation, and mediation, shall be confidential and without prejudice to the rights of either Party in any other proceedings.

² For the purposes of this Article, the Joint Committee shall consist of representatives of the consulting Parties, as set out in Annex 21-A (Joint Committee) or of persons appointed by them.

3. Parties participating in proceedings under this Article may terminate those proceedings at any time.

4. Once procedures for good offices, conciliation, or mediation are concluded without an agreement between the Parties, the complaining Party may request the establishment of a panel.

ARTICLE 22.7: ESTABLISHMENT OF PANEL

1. The Party may deliver a written request to establish a dispute settlement panel to the other Party, provided that a matter has not been resolved in any of the following cases:

- (a) when the Parties to the dispute have not settled the dispute during consultations within the 60 day period established in Article 22.4 or 20 days where the matter concerns cases of urgency, including those concerning perishable goods, or goods or services that rapidly lose their trade value such as certain seasonal goods or services, or within any other period that the Parties to the dispute may agree during consultations;
- (b) 30 days after the Joint Committee has convened in respect of the matter most recently referred to it, where proceedings have been consolidated pursuant to Article 22.5;
- (c) within 30 days after the receipt of the request to refer the matter to the Joint Committee or any other period agreed by the Parties to the dispute, or when the meeting has not been held pursuant to the provisions established in Article 22.5.3; or
- (d) when the requesting Party that referred the matter to the Joint Committee considers, once the period indicated by the Joint Committee has expired, that the measures aimed at complying with the agreement reached pursuant to Article 22.5, were not adopted.

2. The requesting Party shall set out the reasons for the request, including identification of the measure or other matter at issue and a brief summary of the legal basis for the complaint sufficient to present the problem clearly.

3. A panel shall be established upon the date of receipt of the request referred to in paragraph 1.

4. A Party that is eligible under paragraph 1 to request the establishment of a panel may join the arbitral panel proceedings as a complaining Party on delivery of written notice to the other Parties. The notice shall be delivered at the earliest possible time, and in any event no later than seven days after the date of delivery of the request by the Party for the establishment of a panel.

5. If a Party does not join as a complaining Party in accordance with paragraph 4, it shall refrain thereafter from initiating or continuing subparagraph (a) and (b) regarding the same matter in the absence of a significant change in economic or commercial circumstances:

- (a) a dispute settlement procedure under this Agreement; or
- (b) a dispute settlement proceeding under the WTO Agreement or under another free trade agreement to which it and the Party complained against are party, on grounds that are substantially equivalent to those available to it under this Agreement.

6. Unless otherwise agreed by the Parties to the dispute, the panel shall be established and perform its functions in a manner consistent with the provisions of this Chapter.

7. A panel may not be established to review a proposed measure.

8. Unless the Parties to the dispute otherwise agree, the Parties to the dispute shall apply the following procedures in selecting a panel:

- (a) the panel shall be composed of three members;
- (b) each Party shall appoint one panelist within 30 days after the date of receipt of the request for the establishment of a panel. If a Party fails to appoint a panelist within that period, the Parties shall meet within seven days and select a panelist by lot from among the members of the contingent list established under paragraph 10 who are nationals of that Party;
- (c) a Party may exercise a peremptory challenge against any individual not on the contingent list within 14 days after the individual has been proposed as a panelist. If a Party has exercised three peremptory challenges, the other Party shall select a panelist from the contingent list;
- (d) the Parties shall endeavor to agree on a third panelist who shall serve as chair;
- (e) if the Parties are unable to agree on the chair within 30 days after the date on which the second panelist has been appointed, the Parties shall meet within seven days and select the chair by lot from among the members of the contingent list established under paragraph 10 who are not nationals of either Party; and³

³ If a panelist selected by lot under subparagraph (b) or (e) is unable to serve on the panel, the Parties shall meet within seven days of learning that the panelist is unavailable to select another panelist by lot from among the remaining members of the contingent list who are nationals of the relevant Party (in the case of subparagraph (b)) or not nationals of either Party (in the case of subparagraph (e)). If a panelist becomes

- (f) a panelist shall be considered appointed to a panel when that person is proposed pursuant to subparagraph (b) and no peremptory challenge is exercised pursuant to subparagraph (c), or when that person is selected from the contingent list pursuant to this paragraph.

9. In cases where two or more Parties acting together as complaining Party or Party complained against, and there is no agreement as to the appointment of a panelist, one of them, chosen by lot, shall represent the other with respect to the procedure set out in paragraph 8(b).

10. Within 180 days of the date of entry into force of this Agreement, the Parties shall establish a contingent list of individuals who are willing and able to serve as panelists. Unless the Parties otherwise agree, the contingent list shall include three nationals of each Party and at least eight individuals who are not nationals of any of the Parties. An individual on the contingent list shall be appointed by agreement of the Parties for a minimum term of three years and shall remain on the list until the individual is replaced or is unable to serve. The Parties shall review the contingent list every three years and may replace individuals on the list as appropriate. The Parties may also appoint a replacement where a member of the contingent list is no longer available to serve.

11. If a panelist appointed under this Article becomes unable to serve on the panel, a successor shall be appointed in the same manner as prescribed for the appointment of the original panelist and the successor shall have all the powers and duties of the original panelist. In such a case, any time period applicable to the panel proceedings shall be suspended for a period beginning on the date when the original panelist becomes unable to serve and ending on the date when the new panelist is appointed.

12. Individuals appointed to a panel pursuant to paragraph 8 or to the contingent list pursuant to paragraph 10 shall:

- (a) be chosen strictly on the basis of objectivity, reliability and sound judgment;
- (b) have expertise or experience in law, international trade, other matters covered by this Agreement, or the resolution of disputes arising under international trade agreements;
- (c) be independent of, and not be affiliated with or take instructions from, any of the Parties; and
- (d) comply with the code of conduct established by the Joint Committee.

unable to serve during the course of the proceeding or when the panel is reconvened pursuant to Article 22.12 or 22.13, then within seven days of learning that the panelist is unavailable, the relevant Party shall select a replacement panelist from the contingent list or, in the case of the chair, the Parties shall meet to select a replacement chair by lot from among the members of the contingent list who are not nationals of either Party.

13. If a Party to the dispute believes that a panelist has violated or is in violation of the code of conduct, the Parties to the dispute shall consult and if they agree, the panelist shall be removed and a new panelist shall be selected in accordance with this Article.

ARTICLE 22.8: MODEL RULES OF PROCEDURE

1. Unless the Parties to the dispute otherwise agree, the panel shall follow the model rules of procedure established by the Joint Committee, which shall ensure:

- (a) a right to at least one hearing before the panel;
- (b) that, subject to subparagraph (f), any hearing before the panel shall be open to the public;
- (c) the possibility of using technological means to conduct the proceedings;
- (d) an opportunity for each Party to the dispute to provide initial and rebuttal submissions;
- (e) that each participating Party's written submissions, written versions of its oral statement, and written response to a request or questions from the panel may be made available to the public subject to subparagraph (f);
- (f) the protection of information designated by any of the Parties for confidential treatment; and
- (g) that all notices to the Parties are made through the designated office.

2. Unless the Parties otherwise agree, the panel shall follow the model rules of procedure and may, after consulting with the Parties, adopt additional rules of procedure not inconsistent with the model rules.

3. Unless the Parties to the dispute otherwise agree within 20 days of the delivery of the request for the establishment of the panel, the panel's terms of reference shall be:

“To examine, in the light of the relevant provisions of this Agreement, the matter referenced in the request for the establishment of the panel, to make findings, determinations, and recommendations as provided in Articles 22.10.1 and 22.10.2, and to present the written reports referred to in Articles 22.10.1 and 22.10.5.”

4. Upon request of a Party to the dispute, or on its own initiative, the panel may seek information and technical advice from any person or body that it deems appropriate, provided that the Parties to the dispute so agree and subject to such terms and conditions as the Parties to the dispute may agree.

5. The decisions of the panel, including the adoption of the report, shall be adopted by

a majority of its members. No panel may disclose which panelists are associated with majority or minority opinions.

ARTICLE 22.9: THIRD PARTIES

1. Any Party having a substantial interest in a dispute before a panel and having notified its interest in writing to the Parties to such a dispute and the rest of the Parties shall have an opportunity to make written submissions to the panel. These submissions shall also be given to the parties to the dispute and may be reflected in the report of the panel.

2. Third Parties shall receive the submissions of the Parties to the dispute at the first meeting of the panel.

3. If a third Party considers that a measure that is already the subject of a panel proceeding nullifies or impairs benefits accruing to it under the covered agreements, such Party may have recourse to normal dispute settlement procedures under this Agreement.

ARTICLE 22.10: PANEL REPORT

1. Unless the Parties to the dispute otherwise agree, the panel shall, within 90 days after the chair is appointed, present to the Parties to the dispute an initial report containing findings of fact and its determination as to:

- (a) (i) whether the measure at issue is inconsistent with the obligations of this Agreement;
- (ii) whether a Party to the dispute has otherwise failed to carry out its obligations under this Agreement; or
- (iii) whether the measure at issue is causing nullification or impairment in the sense of Article 22.2.1(c); and
- (b) any other matter that the Parties to the dispute have jointly requested that the panel address, as well as the reasons for its findings and determinations.

2. When the panel considers that it cannot provide its report within 90 days, it shall inform the Parties to the dispute in writing of the reasons for the delay together with an estimate of the period within which it will provide its report. In no case should the period to provide the report exceed 120 days. The panel shall inform the Parties to the dispute of any determination under this paragraph no later than seven days after the initial written submission of the complaining Party or Parties and shall adjust the remainder of the schedule accordingly.

3. The panel shall base its report on the relevant provisions of this Agreement and the submissions and arguments of the Parties. The panel shall consider this Agreement in

accordance with customary rules of interpretation of public international law, such as the ones established in the *Vienna Convention on the Law of Treaties* (1969). The panel may, at the request of the Parties to the dispute, make recommendations for the resolution of the dispute.

4. Each Party to the dispute may submit written comments to the panel on its initial report within 14 days of the presentation of the report. After considering any written comments by the Parties to the dispute on the initial report, the panel may modify its report and make any further examination it considers appropriate.

5. The panel shall present a final report to the Parties within 30 days of the presentation of the initial report, unless the Parties to the dispute otherwise agree. The Parties shall make the final report available to the public within 15 days thereafter, subject to the protection of confidential information.

6. The final report of a panel shall be final and binding unless the Parties to the dispute otherwise agree. The report of the panel shall set out the findings of fact, the applicability of the relevant provisions of this Agreement and the basic rationale behind any findings and conclusions that it makes.

ARTICLE 22.11: SUSPENSION AND TERMINATION OF PROCEEDINGS

1. The Parties to the dispute may agree that the panel suspend its work at any time for a period not exceeding 12 months from the date of such agreement. Within this period, the suspended panel shall be resumed upon the request of either Party to the dispute. If the work of the panel has been continuously suspended for more than 12 months, the authority for establishment of the panel shall lapse unless the Parties to the dispute otherwise agree.

2. The Parties to the dispute may agree to terminate the proceedings of a panel in the event that a satisfactory solution to the dispute has been found. In such event the Parties to the dispute shall jointly notify the chair of the panel.

3. Before the panel provides its final report, it may at any stage of the proceedings propose to the Parties to the dispute that the dispute be settled amicably.

ARTICLE 22.12: IMPLEMENTATION OF THE FINAL REPORT

1. Upon receipt of the final report of a panel, the Parties to the dispute shall agree on the resolution of the dispute, which normally shall conform with the determinations and recommendations, if any, of the panel.

2. If, in its final report, the panel determines that a Party to the dispute has not conformed with its obligations under this Agreement or that a Party to the dispute's measure is causing nullification or impairment in the sense of Article 22.2.1(c), the resolution, whenever possible, shall be to eliminate the non-conformity or the nullification

or impairment.

ARTICLE 22.13: NON-IMPLEMENTATION AND SUSPENSION OF BENEFITS

1. If a panel has made a determination of the type described in Article 22.12.2, and the Parties to the dispute are unable to reach an agreement on a resolution pursuant to Article 22.12.1, within 30 days of receiving the final report, or such other period as the Parties to the dispute may agree, the Party complained against shall enter into negotiations with the complaining Party with a view to developing acceptable compensation.

2. If the Parties to the dispute:

- (a) are unable to agree on compensation within 30 days after the period for developing such compensation has begun; or
- (b) have agreed on compensation or on a resolution pursuant to Article 22.12.1, and the complaining Party considers that the Party complained against has failed to observe the terms of the agreement,

the complaining Party may at any time thereafter provide written notice to the Party complained against that it intends to suspend the application to the Party complained against of benefits of equivalent effect. The notice shall specify the level of benefits that the complaining Party proposes to suspend. The complaining Party may begin suspending benefits of equivalent effect 15 days after the later of the date on which it provides notice to the other Party to the dispute under this paragraph or the panel issues its determination under paragraph 5, as the case may be.

3. In considering which benefits to suspend pursuant to paragraph 2:

- (a) the complaining Party should first seek to suspend benefits or other obligations in the same sector or sectors as those affected by the measure or other matter that the panel has found to be inconsistent with the obligations of this Agreement or to have caused nullification or impairment in the sense of Article 22.2.1(c); and
- (b) the complaining Party that considers it is not practicable or effective to suspend benefits or other obligations in the same sector or sectors may suspend benefits in other sectors.

4. The suspension of benefits shall be temporary and be applied by the complaining Party only until the measure found to be inconsistent with the obligations of this Agreement or otherwise nullifying or impairing benefits under Article 22.2.1(c) has been brought into conformity with this Agreement, or until such time as the Parties to the dispute have otherwise reached an agreement on a resolution of the dispute. However, if the Party complained against comprises two or more Republics of Central America, and one or more complies with the final report, or reaches a satisfactory agreement with the complaining

Party, the latter shall terminate the suspension of benefits for such Republic or Republics of Central America.

5. If the Party complained against considers that:
 - (a) the level of benefits that the complaining Party has proposed to be suspended is manifestly excessive; or
 - (b) it has eliminated the non-conformity or the nullification or impairment that the panel has found,

it may, within 30 days after the complaining Party provides notice under paragraph 2, request that the original panel be reconvened to consider the matter. The Party complained against shall deliver its request in writing to the complaining Party. The panel shall reconvene as soon as possible after delivery of the request and shall present its determination to the Parties to the dispute within 90 days after it reconvenes to review a request under either subparagraph (a) or (b), or within 120 days for a request under both subparagraphs (a) and (b). If the panel determines that the level of benefits proposed to be suspended is manifestly excessive, it shall determine the level of benefits it considers to be of equivalent effect.

6. The complaining Party may suspend benefits up to the level the panel has determined under paragraph 5 or, if the panel has not determined the level, the level the Party has proposed to suspend under paragraph 2, unless the panel has determined that the Party complained against has eliminated the non-conformity or the nullification or impairment. If the Party complained against comprises two or more Republics of Central America, and the panel decides that one or more has complied, the complaining Party shall immediately terminate the suspension of benefits for such Republic or Republics of Central America.

ARTICLE 22.14: COMPLIANCE REVIEW

1. Without prejudice to the procedures set out in Article 22.13.5, if the Party complained against considers that it has eliminated the non-conformity or the nullification or impairment that the panel has found, it may refer the matter to the panel by providing written notice to the complaining Party. The panel shall reconvene as soon as possible after delivery of the request and shall issue its report on the matter within 60 days after the Party complained against provides notice.

2. If the panel decides that the Party complained against has eliminated the non-conformity or the nullification or impairment, the complaining Party shall promptly reinstate any benefits it has suspended under Article 22.13.

ARTICLE 22.15: TIME LIMITS

1. All time limits laid down in this Chapter, including the limits for the panels to issue their rulings, shall be counted in calendar days, the first day being the day following the act or fact to which they refer.
2. Any time limit referred to in this Chapter may be extended by agreement of the Parties.

ARTICLE 22.16: ADMINISTRATION OF DISPUTE SETTLEMENT PROCEEDINGS

1. Each Party shall:
 - (a) designate an office that shall provide administrative assistance to the panels established under this Chapter and perform such other functions as the Joint Committee may direct;
 - (b) notify the Joint Committee of the location of its designated office; and
 - (c) be responsible for:
 - (i) the operation and costs of its designated office; and
 - (ii) the remuneration and payment of expenses of panelists and experts, as set out in Annex 22-A.

Section B: Domestic Proceedings and Private Commercial Dispute Settlement

ARTICLE 22.17: REFERRAL OF MATTERS FROM JUDICIAL OR ADMINISTRATIVE PROCEEDINGS

1. If an issue of interpretation or application of this Agreement arises in any domestic judicial or administrative proceeding of a Party that any Party considers would merit its intervention, or if a court or administrative body solicits the views of a Party, that Party shall notify the other Parties. The Joint Committee shall endeavor to agree on an appropriate response as expeditiously as possible.
2. The Party in whose territory the court or administrative body is located shall submit any agreed interpretation of the Joint Committee to the court or administrative body in accordance with the rules of that forum.
3. If the Joint Committee is unable to agree, any Party may submit its own views to the court or administrative body in accordance with the rules of that forum.

ARTICLE 22.18: PRIVATE RIGHTS

No Party may provide for a right of action under its law against the other Party on the ground that the other Party has failed to conform with its obligations under this Agreement.

ARTICLE 22.19: ALTERNATIVE DISPUTE RESOLUTION

1. Each Party shall, to the maximum extent possible, encourage and facilitate the use of arbitration and other means of alternative dispute resolution for the settlement of international commercial disputes between private parties in the free trade area.
2. To this end, each Party shall provide appropriate procedures to ensure observance of agreements to arbitrate and for the recognition and enforcement of arbitral awards in such disputes.
3. A Party shall be deemed to be in compliance with paragraph 2 if it is a party to and is in compliance with the *United Nations Convention on the Recognition and Enforcement of Foreign Arbitral Awards (1958)*.

ANNEX 22-A
REMUNERATION AND PAYMENT OF EXPENSES

1. The Joint Committee shall establish the amounts of remuneration and expenses that will be paid to panelists and experts.
2. The remuneration of panelists and their assistants, experts, their travel and lodging expenses, and all general expenses of panels shall be borne equally by the Parties to the dispute.
3. Each panelist and expert shall keep a record and render a final account of the person's time and expenses, and the panel shall keep a record and render a final account of all general expenses.

CHAPTER 23 EXCEPTIONS

ARTICLE 23.1: GENERAL EXCEPTIONS

1. For the purposes of Chapters 2 (National Treatment and Market Access for Goods), 3 (Rules of Origin and Origin Procedures), 4 (Customs Procedures and Trade Facilitation), 5 (Sanitary and Phytosanitary Measures) and 6 (Technical Barriers to Trade), Article XX of GATT 1994 and its interpretive notes are incorporated into and made part of this Agreement, *mutatis mutandis*. The Parties understand that the measures referred to in Article XX(b) of GATT 1994 include environmental measures necessary to protect human, animal, or plant life or health, and that Article XX(g) of GATT 1994 applies to measures relating to the conservation of living and non-living exhaustible natural resources.

2. For the purposes of Chapters 9 (Investment), 10 (Cross-border Trade in Services), 11 (Financial Services), 12 (Temporary Entry for Business Persons), 13 (Telecommunications) and 14 (Electronic Commerce)¹, Article XIV of GATS (including its footnotes) is incorporated into and made part of this Agreement, *mutatis mutandis*. The Parties understand that the measures referred to in Article XIV(b) of the GATS include environmental measures necessary to protect human, animal, or plant life or health.

ARTICLE 23.2: ESSENTIAL SECURITY

Nothing in this Agreement shall be construed:

- (a) to require a Party to furnish or allow access to any information the disclosure of which it determines to be contrary to its essential security interests; or
- (b) to preclude a Party from applying measures that it considers necessary for the fulfillment of its obligations with respect to the maintenance or restoration of international peace or security or the protection of its own essential security interests.

ARTICLE 23.3: TAXATION

1. Except as set out in this Article, nothing in this Agreement shall apply to taxation measures.

2. Nothing in this Agreement shall affect the rights and obligations of either Party under any tax convention. In the event of any inconsistency between this Agreement and any such convention, that convention shall prevail to the extent of the inconsistency. In the case of a tax convention between the Parties, the competent authorities under that

¹ Article 23.1 is without prejudice to whether digital products should be classified as goods or services.

convention shall have sole responsibility for determining whether any inconsistency exists between this Agreement and that convention.

3. Notwithstanding paragraph 2:

- (a) Article 2.2 (National Treatment) and such other provisions of this Agreement as are necessary to give effect to that Article shall apply to taxation measures to the same extent as does Article III of GATT 1994; and
- (b) Article 2.12 (Export Duties, Taxes, or Other Charges) shall apply to taxation measures.

4. Subject to paragraph 2:

- (a) Articles 10.2 (National Treatment) and 11.2 (National Treatment) shall apply to taxation measures on income, on capital gains, or on the taxable capital of corporations that relate to the purchase or consumption of particular services, except that nothing in this subparagraph shall prevent a Party from conditioning the receipt or continued receipt of an advantage relating to the purchase or consumption of particular services on requirements to provide the service in its territory; and
- (b) Articles 9.3 (National Treatment), 9.4 (Most-Favored-Nation Treatment), 10.2 (National Treatment), 10.3 (Most-Favored-Nation Treatment), 11.2 (National Treatment) and 11.3 (Most-Favored-Nation Treatment) shall apply to all taxation measures, other than those on income, on capital gains, or on the taxable capital of corporations, or taxes on estates, inheritances, gifts, and generation-skipping transfers;

except that nothing in the Articles referred to in subparagraphs (a) and (b) shall apply:

- (c) to any MFN obligation with respect to an advantage accorded by a Party pursuant to a tax convention;
- (d) to a non-conforming provision of any existing taxation measure;
- (e) to the continuation or prompt renewal of a non-conforming provision of any existing taxation measure;
- (f) to an amendment to a non-conforming provision of any existing taxation measure to the extent that the amendment does not decrease its conformity, at the time of the amendment, with any of those Articles;
- (g) to the adoption or enforcement of any taxation measure aimed at ensuring the equitable or effective imposition or collection of taxes (as permitted by Article XIV(d) of GATS); or
- (h) to a provision that conditions the receipt, or continued receipt, of an

advantage relating to the contributions to, or income of, a pension trust or pension plan on a requirement that the Party maintain continuous jurisdiction over the pension trust or pension plan.

5. Subject to paragraph 2 and without prejudice to the rights and obligations of the Parties under paragraph 3, paragraphs 2, 3, and 4 of Article 9.9 (Performance Requirements) shall apply to taxation measures.

6. (a) Article 9.17 (Submission of a Claim to Arbitration) shall apply to a taxation measure alleged to be an expropriation.

(b) Article 9.7 (Expropriation and Compensation) shall apply to taxation measures. However, no investor may invoke Article 9.7 as the basis for a claim where it has been determined pursuant to this subparagraph that the measure is not an expropriation. An investor that seeks to invoke Article 9.7 with respect to a taxation measure must first refer to the competent authorities, at the time that it gives its notice of intent under Article 9.17.3 (Submission of a Claim to Arbitration), the issue of whether that taxation measure is not an expropriation². If the competent authorities do not agree to consider the issue or, having agreed to consider it, fail to agree that the measure is not an expropriation within a period of 180 days of such referral, the investor may submit its claim to arbitration under Article 9.17.4.

(c) For the purposes of this paragraph, **competent authorities** means:

(i) for Korea, the Deputy Minister for Tax and Customs, Ministry of Strategy and Finance;

(ii) for Costa Rica, the Minister of Finance (*Ministro de Hacienda*);

(iii) for El Salvador, the Minister of Finance (*Ministro de Hacienda*);

(iv) for Honduras, the Secretary of State in the Office of Finance (*Secretario de Estado en el Despacho de Finanzas*);

(v) for Nicaragua, the Minister of Finance and Public Credit (*Ministro de Hacienda y Crédito Público*); and

(vi) for Panama, the Minister of Economy and Finance (*Ministro de Economía y Finanzas*),

or their successors.

7. For the purposes of this Article, “taxes” and “taxation measures” do not include:

(a) a customs duty as defined in Article 1.6 (Definitions); or

(b) the measures listed in exceptions (b) and (c) of that definition.

² For greater certainty, Annex 9-E (Taxation and Expropriation) shall apply.

ARTICLE 23.4: DISCLOSURE OF INFORMATION

Nothing in this Agreement shall be construed to require a Party to furnish or allow access to confidential information the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice the legitimate commercial interests of particular enterprises, public or private.

ARTICLE 23.5: MEASURES TO SAFEGUARD THE BALANCE OF PAYMENTS

Where a Party is in serious balance of payments and external financial difficulties or threat thereof, it may, in accordance with GATT 1994, which includes the Understanding on Balance-of-Payments Provisions of GATT 1994, adopt restrictive import measures. In adopting such measures, the Party shall immediately consult with the other Party.

CHAPTER 24 FINAL PROVISIONS

ARTICLE 24.1: ANNEXES, APPENDICES, AND FOOTNOTES

The Annexes, Appendices, and footnotes to this Agreement constitute an integral part of this Agreement.

ARTICLE 24.2: AMENDMENTS

The Parties may agree, in writing, to amend this Agreement. Unless otherwise agreed, any amendment shall enter into force 30 days after all the Parties exchange written notifications certifying that they have completed their respective applicable legal requirements and procedures.

ARTICLE 24.3: AMENDMENT OF THE WTO AGREEMENT

If any provision of the WTO Agreement that the Parties have incorporated into this Agreement is amended, the Parties shall consult to consider amending the relevant provision of this Agreement, as appropriate, in accordance with Article 24.2.

ARTICLE 24.4: ACCESSION

Any country or group of countries may accede to this Agreement subject to such terms and conditions as may be agreed between the country or group of countries and the Joint Committee. Any accession shall enter into force 30 days or on such date as the Parties may agree, after all the Parties and the acceding country or group of countries exchange written notifications certifying that they have completed their respective applicable legal requirements and procedures.

ARTICLE 24.5: ENTRY INTO FORCE

1. This Agreement shall enter into force for Korea and each Republic of Central America on the first day of the second month following the latter date on which Korea and the respective Republic of Central America have notified the other in writing that they have completed their internal procedures or on any other date as they may agree.

2. Each Party shall, upon the completion of its internal procedures for the entry into force of this Agreement, notify all the other Parties simultaneously in writing.

ARTICLE 24.6: WITHDRAWAL AND TERMINATION

1. Any Party may withdraw from this Agreement by means of a written notification to all the Parties. Unless otherwise agreed, the withdrawal shall take effect 180 days after the date on which the notification is received by all the Parties.

2. If one of the Republics of Central America withdraws, the Agreement shall remain in force for the remaining Parties. If Korea withdraws, this Agreement shall expire on the date specified in paragraph 1.

ARTICLE 24.7: RESERVATIONS AND INTERPRETATIVE DECLARATIONS

This Agreement does not allow unilateral reservations or unilateral interpretative declarations.

ARTICLE 24.8: AUTHENTIC TEXTS

The Korean, Spanish and English texts of this Agreement are equally authentic. In case of any divergence, the Parties shall resolve the inconsistency based on the English version of the texts.

IN WITNESS WHEREOF, the undersigned, being duly authorized by their respective Governments, have signed this Agreement.

DONE, at Seoul, this 21st day of February, 2018, in the Korean, Spanish, and English languages.

FOR THE GOVERNMENT OF THE REPUBLIC OF KOREA:

FOR THE GOVERNMENT OF THE REPUBLIC OF COSTA RICA:

FOR THE GOVERNMENT OF THE REPUBLIC OF EL SALVADOR:

FOR THE GOVERNMENT OF THE REPUBLIC OF HONDURAS:

FOR THE GOVERNMENT OF THE REPUBLIC OF NICARAGUA:

FOR THE GOVERNMENT OF THE REPUBLIC OF PANAMA:

**Annex 2-B
ELIMINATION OF CUSTOMS DUTIES**

Section A: Korea – Costa Rica

Tariff Schedule of Korea

HSK 2015	Description	Base Rate	Staging Category
0101211000	For farm breeding	0	A
0101219000	Other	8	C
0101291000	Horses for racing	8	C
0101299000	Other	8	C
0101301000	Pure-bred breeding animals	8	A
0101309000	Other	8	C
0101900000	Other	8	A
0102211000	For milk	89.1	A
0102212000	For meat	89.1	A
0102219000	Other	89.1	A
0102291000	For milk	40	X
0102292000	For meat	40	X
0102299000	Other	0	A
0102310000	Pure-bred breeding animals	89.1	A
0102391000	For milk	40	X
0102392000	For meat	40	X
0102399000	Other	0	A
0102901000	Pure-bred breeding animals	89.1	A
0102909010	For milk	40	X
0102909020	For meat	40	X
0102909090	Other	0	A
0103100000	Pure-bred breeding animals	18	A
0103910000	Weighing less than 50 kg	18	X
0103920000	Weighing 50 kg or more	18	X
0104101000	Pure-bred breeding animals	0	A
0104109000	Other	8	C
0104201000	Milk goats	8	C
0104209000	Other	8	C
0105111000	Pure-bred breeding animals	9	A
0105119000	Other	9	C
0105120000	Turkeys	9	C
0105131000	Pure-bred breeding animals	0	A

HSK 2015	Description	Base Rate	Staging Category
0105139000	Other	18	E
0105140000	Geese	9	C
0105150000	Guinea fowls	9	A
0105941000	Pure-bred breeding animals	9	A
0105949000	Other	9	C
0105991010	Pure-bred breeding animals	0	A
0105991090	Other	18	E
0105992000	Turkeys	9	C
0105999000	Other	9	C
0106110000	Primates	8	C
0106121000	Whales, dolphins and porpoises(mammals of the order Cetacea); manatees and dugongs(mammals of the order Sirenia)	8	C
0106122000	Seals, sea lions and walruses(mammals of the suborder Pinnipedia)	8	C
0106130000	Camels and other camelids(Camelidae)	8	B
0106141000	Pure-bred breeding animals	0	A
0106149000	Other	8	C
0106191000	Dogs	8	C
0106193000	Deer	8	C
0106194000	Bears	8	C
0106195010	Pure-bred breeding animals	0	A
0106195090	Other	8	C
0106196010	Pure-bred breeding animals	0	A
0106196090	Other	8	C
0106199000	Other	8	B
0106201000	Snakes	8	C
0106202000	Fresh-water tortoises	8	C
0106203000	Turtles	8	C
0106209000	Other	8	C
0106310000	Birds of prey	8	C
0106320000	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	8	C
0106330000	Ostriches; emus(Dromaius novaehollandiae)	8	C
0106390000	Other	8	A
0106411000	Honey bees	8	C

HSK 2015	Description	Base Rate	Staging Category
0106419000	Other	8	C
0106490000	Other	8	A
0106901000	Amphibia	8	C
0106903010	Lug worms	8	C
0106903020	Sludge worms	8	C
0106903090	Other	8	C
0106909000	Other	8	C
0201100000	Carcasses and half-carcasses	40	X
0201201000	Short ribs	40	X
0201209000	Other	40	X
0201300000	Boneless	40	X
0202100000	Carcasses and half-carcasses	40	X
0202201000	Short ribs	40	X
0202209000	Other	40	X
0202300000	Boneless	40	I
0203110000	Carcasses and half-carcasses	22.5	X
0203120000	Hams, shoulders and cuts thereof, with bone in	22.5	X
0203191000	Streaky pork	22.5	X
0203199000	Other	22.5	X
0203210000	Carcasses and half-carcasses	25	X
0203220000	Hams, shoulders and cuts thereof, with bone in	25	E
0203291000	Streaky pork	25	H
0203299000	Other	25	E
0204100000	Carcasses and half-carcasses of lamb, fresh or chilled	22.5	E
0204210000	Carcasses and half-carcasses	22.5	E
0204220000	Other cuts with bone in	22.5	E
0204230000	Boneless	22.5	E
0204300000	Carcasses and half-carcasses of lamb, frozen	22.5	C
0204410000	Carcasses and half-carcasses	22.5	E
0204420000	Other cuts with bone in	22.5	C
0204430000	Boneless	22.5	E
0204501000	Fresh or chilled	22.5	E
0204502000	Frozen	22.5	E
0205001000	Fresh or chilled	27	E
0205002000	Frozen	27	E

HSK 2015	Description	Base Rate	Staging Category
0206100000	Of bovine animals, fresh or chilled	18	X
0206210000	Tongues	18	H
0206220000	Livers	18	H
0206291000	Tails	18	H
0206292000	Feet	18	X
0206299000	Other	18	X
0206300000	Of swine, fresh or chilled	18	X
0206410000	Livers	18	X
0206491000	Feet	18	X
0206499000	Other	18	X
0206800000	Other, fresh or chilled	18	E
0206900000	Other, frozen	18	G
0207111000	Weighing not more than 550 g	18	X
0207119000	Other	18	X
0207121000	Weighing not more than 550 g	20	X
0207129000	Other	20	X
0207131010	Leg	18	X
0207131020	Breast	18	X
0207131030	Wing	18	X
0207131090	Other	18	X
0207132010	Liver	22.5	X
0207132090	Other	27	X
0207141010	Leg	20	X
0207141020	Breast	20	X
0207141030	Wing	20	X
0207141090	Other	20	X
0207142010	Liver	22.5	X
0207142090	Other	27	X
0207240000	Not cut in pieces, fresh or chilled	18	E
0207250000	Not cut in pieces, frozen	18	D
0207261000	Cuts	18	E
0207262010	Liver	22.5	E
0207262090	Other	27	E
0207271000	Cuts	18	D
0207272010	Liver	22.5	D
0207272090	Other	27	D
0207410000	Not cut in pieces, fresh or chilled	18	X

HSK 2015	Description	Base Rate	Staging Category
0207420000	Not cut in pieces, frozen	18	X
0207430000	Fatty livers, fresh or chilled	22.5	X
0207441000	Cuts	18	X
0207442010	Liver	22.5	X
0207442090	Other	27	X
0207451000	Cuts	18	X
0207452010	Liver	22.5	X
0207452090	Other	27	X
0207510000	Not cut in pieces, fresh or chilled	18	E
0207520000	Not cut in pieces, frozen	18	X
0207530000	Fatty livers, fresh or chilled	22.5	E
0207541000	Cuts	18	E
0207542010	Liver	22.5	E
0207542090	Other	27	E
0207551000	Cuts	18	X
0207552010	Liver	22.5	E
0207552090	Other	27	E
0207601000	Not cut in pieces, fresh or chilled	18	E
0207602000	Not cut in pieces, frozen	18	X
0207603100	Cuts	18	E
0207603210	Liver	22.5	E
0207603290	Other	27	E
0207604100	Cuts	18	X
0207604210	Liver	22.5	E
0207604290	Other	27	E
0208100000	Of rabbits or hares	22.5	E
0208300000	Of primates	18	E
0208401000	Of whales, dolphins and porpoises(mammals of the order Cetacea); of manatees and dugongs(mammals of the order Sirenia)	30	C
0208402000	Of seals, sea lions and walruses(mammals of the suborder Pinnipedia)	30	C
0208500000	Of reptiles (including snakes and turtles)	18	E
0208600000	Of camels and other camelids(Camelidae)	18	E
0208901000	Of deer	27	E
0208909010	Of marine animals	30	C

HSK 2015	Description	Base Rate	Staging Category
0208909090	Other	18	E
0209100000	Of pigs	3	A
0209900000	Other	3	A
0210110000	Hams, shoulders and cuts thereof, with bone in	25	X
0210120000	Bellies (streaky) and cuts thereof	30	H
0210190000	Other	25	H
0210201000	Dried or smoked	27	X
0210209000	Other	27	X
0210910000	Of primates	22.5	E
0210921000	Of whales, dolphins and porpoises(mammals of the order Cetacea); of manatees and dugongs(mammals of the order Sirenia)	22.5	C
0210922000	Of seals, sea lions and walruses(mammals of the suborder Pinnipedia)	22.5	C
0210930000	Of reptiles (including snakes and turtles)	22.5	E
0210991010	Of bovine animals	22.5	X
0210991020	Of swine	22.5	X
0210991030	Of poultry	22.5	F
0210991090	Other	22.5	X
0210999010	Of sheep or goats	22.5	F
0210999020	Of poultry	22.5	F
0210999090	Other	22.5	F
0301111000	Fancy carp	10	C
0301119000	Other	10	C
0301190000	Other	10	C
0301911000	Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae	10	C
0301912000	Oncorhynchus apache and Oncorhynchus chrysogaster	10	C
0301921000	Glass eels(Not exceeding 0.3g per unit, for aquaculture)	0	A
0301922000	Young eels(exceeding 0.3g and not exceeding 50g per unit, for aquaculture)	5	D
0301929010	Glass eels, other than for aquaculture	10	F
0301929090	Other	22% or 1,531 won/kg whichever is the greater	G

HSK 2015	Description	Base Rate	Staging Category
0301930000	Carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	10	C
0301941000	Atlantic bluefin tunas(Thunnus thynnus)	10	C
0301942000	Pacific bluefin tunas(Thunnus orientalis)	10	C
0301950000	Southern bluefin tunas (Thunnus maccoyii)	10	C
0301992000	Yellow tail	10	C
0301994010	Fry (for aquaculture)	0	A
0301994090	Other	28% or 2,052won/kg whichever is the greater	G
0301995000	Conger eel	10	G
0301996000	Sharp toothed eel	10	C
0301997000	Hagfish	10	C
0301998000	Flat fish	10	F
0301999010	True bass	10	C
0301999020	Puffers	10	C
0301999030	Tilapia	10	C
0301999040	Rock fish (including pacific ocean perch)	10	G
0301999051	Fry (for aquaculture)	0	A
0301999059	Other	28	G
0301999060	Mullets	10	C
0301999070	Loaches	10	C
0301999080	Cat fishes	10	C
0301999091	Rock Trout (Hexagrammos spp., Agrammus spp.)	10	C
0301999092	Crusian carp	10	C
0301999093	Salmon	10	C
0301999094	Grass carp	10	C
0301999095	Croakers	10	F
0301999096	Carp(Other than Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	10	C
0301999099	Other	10	C
0302111000	Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aquabonita, Oncorhynchus gilae	20	E

HSK 2015	Description	Base Rate	Staging Category
0302112000	Oncorhynchus apache and Oncorhynchus chrysogaster	20	C
0302130000	Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	20	C
0302140000	Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho)	20	C
0302190000	Other	20	C
0302210000	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	20	F
0302220000	Plaice (Pleuronectes platessa)	20	G
0302230000	Sole (Solea spp.)	20	C
0302240000	Turbots(Psetta maxima)	20	F
0302290000	Other	20	F
0302310000	Albacore or longfinned tunas (Thunnus alalunga)	20	E
0302320000	Yellowfin tunas (Thunnus albacares)	20	G
0302330000	Skipjack or stripe-bellied bonito	20	F
0302340000	Bigeye tunas (Thunnus obesus)	20	F
0302351000	Atlantic bluefin tunas(Thunnus thynnus)	20	C
0302352000	Pacific bluefin tunas(Thunnus orientalis)	20	C
0302360000	Southern bluefin tunas (Thunnus maccoyii)	20	C
0302390000	Other	20	C
0302410000	Herrings(Clupea harengus, Clupea pallasii)	20	F
0302420000	Anchovies(Engraulis spp.)	20	X
0302430000	Sardines(Sardina pilchardus, Sardinops spp.), sardinella(Sardinella spp.), brisling or sprats(Sprattus sprattus)	20	C
0302440000	Mackerel(Scomber scombrus, Scomber australasicus, Scomber japonicus)	20	X
0302450000	jack and horse mackerel(Trachurus spp.)	20	X
0302460000	Cobia(Rachycentron canadum)	20	C
0302470000	Swordfish(Xiphias gladius)	20	C
0302510000	Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus)	20	C
0302520000	Haddock(Melanogrammus aeglefinus)	20	E

HSK 2015	Description	Base Rate	Staging Category
0302530000	Coalfish(<i>Pollachius virens</i>)	20	C
0302540000	Hake(<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	20	C
0302550000	Alaska Pollack(<i>Theragra chalcogramma</i>)	20	D
0302560000	Blue whittings(<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	20	C
0302590000	Other	20	G
0302710000	Tilapias(<i>Oreochromis</i> spp.)	20	C
0302720000	Catfish(<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	20	C
0302730000	Carp(<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	20	C
0302740000	Eels(<i>Anguilla</i> spp.)	20	G
0302790000	Other	20	E
0302810000	Dogfish and other sharks	20	D
0302820000	Rays and skates(<i>Rajidae</i>)	20	F
0302830000	Toothfish(<i>Dissostichus</i> spp.)	20	C
0302840000	Seabass(<i>Dicentrarchus</i> spp.)	20	E
0302850000	Seabream(<i>Sparidae</i>)	20	E
0302891000	Yellow tail	20	C
0302892000	Hair tail	20	X
0302893000	Conger eel	20	G
0302894000	Sharp toothed eel	20	C
0302895000	Saury (including horn fish)	20	E
0302896000	Seabream(other than <i>Sparidae</i>)	20	G
0302899010	Japanese spanish mackerel(<i>Scomberomorus niphonius</i>)	20	G
0302899020	Puffers	20	C
0302899030	Pomfret	20	C
0302899040	Angler (Monkfish)	20	C
0302899090	Other	20	E
0302901000	Livers	20	C
0302902000	Roes	20	C
0303110000	Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	10	D
0303120000	Other Pacific salmon(<i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and	10	D

HSK 2015	Description	Base Rate	Staging Category
	Oncorhynchus rhodurus)		
0303130000	Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho)	10	D
0303140000	Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	10	E
0303190000	Other	10	D
0303230000	Tilapias(Oreochromis spp.)	10	B
0303240000	Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	10	D
0303250000	Carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	10	C
0303260000	Eels(Anguilla spp.)	10	F
0303290000	Other	10	E
0303310000	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	10	G
0303320000	Plaice (Pleuronectes platessa)	10	F
0303330000	Sole (Solea spp.)	10	D
0303340000	Turbots(Psetta maxima)	10	X
0303390000	Other	10	X
0303410000	Albacore or longfinned tunas (Thunnus alalunga)	10	F
0303420000	Yellowfin tunas (Thunnus albacares)	10	G
0303430000	Skipjack or stripe-bellied bonito	10	G
0303440000	Bigeye tunas (Thunnus obesus)	10	G
0303451000	Atlantic bluefin tunas(Thunnus thynnus)	10	D
0303452000	Pacific bluefin tunas(Thunnus orientalis)	10	D
0303460000	Southern bluefin tunas (Thunnus maccoyii)	10	D
0303490000	Other	10	D
0303510000	Herrings (Clupea harengus, Clupea pallasii)	10	F
0303530000	Sardines(Sardina pilchardus, Sardinops spp.), sardinella(Sardinella spp.), brisling or sprats(Sprattus sprattus)	10	X
0303540000	Mackerel(Scomber scombrus, Scomber australasicus, Scomber japonicus)	10	X

HSK 2015	Description	Base Rate	Staging Category
0303550000	Jack and horse mackerel(Trachurus spp.)	10	X
0303560000	Cobia(Rachycentron canadum)	10	C
0303570000	Swordfish(Xiphias gladius)	10	G
0303630000	Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus)	10	D
0303640000	Haddock(Melanogrammus aeglefinus)	10	E
0303650000	Coalfish(Pollachius virens)	10	E
0303660000	Hake(Merluccius spp., Urophycis spp.)	10	D
0303670000	Alaska Pollack(Theragra chalcogramma)	22	X
0303680000	Blue whittings(Micromesistius poutassou, Micromesistius australis)	10	E
0303691000	Whip tail or hoki	10	D
0303699000	Other	22	X
0303810000	Dogfish and other sharks	10	E
0303821000	Rays	10	X
0303822000	Skates	10	F
0303830000	toothfish(Dissostichus spp)	10	F
0303840000	Sea bass(Dicentrarchus spp)	10	F
0303891000	Sable fish	10	G
0303892000	Hair tail	10	X
0303893010	Red horsehead fish(Branchiostegus Japonicus)	10	G
0303893090	Other	10	G
0303894000	Conger eel	10	X
0303895000	Yellow corvina	10	X
0303896000	Saury(including horn fish)	28	X
0303897000	Japanese spanish mackerel(Scomberomorus niphonius)	10	X
0303898000	Puffers	10	D
0303899010	White sea smelt	10	E
0303899020	Thorny head	10	E
0303899030	John dory	10	E
0303899040	Atka mackerel	10	D
0303899050	Rock fish(including pacific ocean perch)	10	X
0303899060	Angler(Monkfish)	10	D
0303899070	Hagfish(Pacific, Atlantic)	10	D
0303899080	Milk fish	10	E

HSK 2015	Description	Base Rate	Staging Category
0303899091	Croakers	28	X
0303899092	Sand lance	10	C
0303899093	Toothfish, other than Dissostichus spp.	10	G
0303899099	Other	10	X
0303901000	Livers	10	C
0303902010	Of alaska pollack	10	C
0303902090	Other	10	C
0304310000	Tilapias(Oreochromis spp.)	20	C
0304320000	Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	20	D
0304330000	Nile Perch(Lates niloticus)	20	D
0304390000	Other	20	F
0304410000	Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho)	20	D
0304420000	Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	20	D
0304431000	Plaice	20	G
0304439000	Other	20	F
0304440000	Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	20	D
0304450000	Swordfish(Xiphias gladius)	20	E
0304460000	Toothfish(Dissostichus spp.)	20	E
0304491000	Conger eel	20	F
0304492000	Bluefin tunas	20	D
0304499000	Other	20	F
0304511000	Fish surimi	20	F
0304519000	Other	20	E
0304521000	Fish surimi	20	D
0304529000	Other	20	D
0304531000	Fish surimi	20	D
0304539000	Other	20	D

HSK 2015	Description	Base Rate	Staging Category
0304541000	Fish surimi	20	D
0304549000	Other	20	D
0304551000	Fish surimi	20	E
0304559000	Other	20	E
0304591010	Fish surimi	20	F
0304591090	Other	20	F
0304592010	Fish surimi	20	G
0304592090	Other	20	G
0304593010	Fish surimi	20	D
0304593090	Other	20	D
0304599010	Fish surimi	20	F
0304599090	Other	20	F
0304610000	Tilapias(Oreochromis spp.)	10	C
0304620000	Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	10	D
0304630000	Nile Perch(Lates niloticus)	10	D
0304690000	Other	10	F
0304710000	Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus)	10	D
0304720000	Haddock(Melanogrammus aeglefinus)	10	E
0304730000	Coalfish(Pollachius virens)	10	D
0304740000	Hake(Merluccius spp., Urophycis spp.)	10	D
0304750000	Alaska Pollack(Theragra chalcogramma)	10	D
0304790000	Other	10	E
0304810000	Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho)	10	D
0304820000	Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	10	D
0304831000	Plaice	10	F
0304839000	Other	10	F
0304840000	Swordfish(Xiphias gladius)	10	E
0304850000	Toothfish(Dissostichus spp.)	10	E

HSK 2015	Description	Base Rate	Staging Category
0304860000	Herrings(Clupea harengus, Clupea pallasii)	10	F
0304871000	Bluefin tunas	10	D
0304879000	Other	10	G
0304891000	Of conger-eel	10	F
0304892000	Of toothfish, other than Dissostichus spp.	10	E
0304893000	Of tilapia, other than Oreochromis spp.	10	E
0304894000	Of file fish	10	D
0304899000	Other	10	F
0304911000	Frozen fish surimi	10	E
0304919000	Other	10	E
0304921000	Frozen fish surimi	10	E
0304929000	Other	10	E
0304931000	Frozen fish surimi	10	F
0304939000	Other	10	E
0304941000	Frozen fish surimi	10	D
0304949000	Other	10	D
0304951000	Frozen fish surimi	10	D
0304959000	Other	10	E
0304991000	Frozen fish surimi	10	G
0304999000	Other	10	G
0305100000	Flours, meals and pellets of fish, fit for human consumption	20	C
0305201000	Livers	20	C
0305202000	Roes, dried	20	C
0305203000	Roes, smoked	20	C
0305204010	Of alaska pollack	20	D
0305204020	Of yellow corvina	20	F
0305204030	Of herrings	20	F
0305204090	Other	20	C
0305311000	Dried	20	F
0305312000	Salted or in brine	20	F
0305321000	Dried	20	E
0305322000	Salted or in brine	20	E
0305391000	Dried	20	F
0305392000	Salted or in brine	20	F
0305410000	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha,	20	D

HSK 2015	Description	Base Rate	Staging Category
	Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)		
0305420000	Herrings (Clupea harengus, Clupea pallasii)	20	F
0305430000	Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	20	E
0305440000	Tilapias(Oreochromis spp.), catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels(Anguilla spp.), Nile perch(Lates niloticus) and snakeheads(Channa spp.)	20	F
0305491000	Anchovies	20	F
0305492000	Alaska pollack	20	D
0305499000	Other	20	F
0305510000	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	20	D
0305592000	Anchovy	20	X
0305593000	Alaska pollack	20	D
0305594000	Yellow corvina	20	F
0305595000	Puffers	20	D
0305596000	Sharp toothed eel	20	D
0305597000	Sand lance	20	D
0305598000	Blenny or gunnel, including juvenile white bait	20	E
0305599000	Other	20	F
0305610000	Herrings (Clupea harengus, Clupea pallasii)	20	F
0305620000	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	20	D
0305631000	Salt fermented anchovy	20	F
0305639000	Other	20	F
0305640000	Tilapias(Oreochromis spp.), catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp.,	20	F

HSK 2015	Description	Base Rate	Staging Category
	Cirrhinus spp., Mylopharyngodon piceus), eels(Anguilla spp.), Nile perch(Lates niloticus) and snakeheads(Channa spp.)		
0305691000	Salmon	20	D
0305692000	Trout	20	E
0305693000	Hair tail	20	F
0305694000	Sardines	20	F
0305695000	Mackerel	20	F
0305696000	Yellow corvina	20	F
0305697000	Horse mackerel	20	F
0305698000	Saury (including horn fish)	20	E
0305699000	Other	20	F
0305711000	Smoked	20	C
0305712000	Dried	20	D
0305713000	Salted or in brine	20	C
0305721000	Of cod(Gadus morhua, Gadus ogac, Gadus macrocephalus)	20	C
0305729000	Other	20	F
0305790000	Other	20	F
0306111000	Smoked	20	G
0306119000	Other	20	E
0306121010	In airtight containers	20	D
0306121020	Not in airtight containers	20	D
0306129000	Other	20	X
0306141011	In airtight containers	20	D
0306141012	Not in airtight containers	20	E
0306141090	Other	20	G
0306142010	Smoked	20	D
0306142090	Other	20	D
0306143010	Smoked	20	G
0306143090	Other	14	G
0306149010	Smoked	20	D
0306149090	Other	14	X
0306151000	Smoked	20	D
0306159000	Other	20	D
0306161010	Smoked	20	G
0306161090	Other	20	G
0306169010	Smoked	20	G

HSK 2015	Description	Base Rate	Staging Category
0306169090	Other	20	G
0306171010	Smoked	20	G
0306171090	Other	20	E
0306179010	Smoked	20	G
0306179090	Other	20	X
0306191000	Smoked	20	C
0306199000	Other	20	D
0306211000	Smoked	20	G
0306219000	Other	20	F
0306221010	In airtight containers	20	C
0306221020	Not in airtight containers	20	C
0306229000	Other	20	D
0306241010	Blue crab	20	G
0306241020	Snow crab	20	X
0306241090	Other	20	X
0306242000	Dried	20	D
0306243000	Salted or in brine	20	D
0306244011	In airtight containers	20	D
0306244012	Not in airtight containers	20	C
0306244090	Other	20	C
0306251000	Live, fresh or chilled	20	D
0306252000	Dried	20	C
0306253000	Salted or in brine	20	D
0306254000	Smoked	20	C
0306261000	Live, fresh or chilled	20	F
0306262000	Dried	20	G
0306263000	Salted or in brine	35% or 236won/kg whichever is the greater	X
0306264000	Smoked	20	F
0306271000	Live, fresh or chilled	20	H
0306272000	Dried	20	H
0306273000	Salted or in brine	35% or 236won/kg whichever is the greater	X
0306274000	Smoked	20	F
0306291000	Live, fresh or chilled	20	D
0306292000	Dried	20	D
0306293000	Salted or in brine	20	D

HSK 2015	Description	Base Rate	Staging Category
0306294000	Smoked	20	C
0307111010	For seed	0	A
0307111090	Other	5	F
0307119000	Other	20	F
0307191000	Frozen	20	F
0307192000	Dried	20	F
0307193000	Salted or in brine	20	F
0307194000	Smoked	20	F
0307210000	Live, fresh or chilled	20	D
0307291000	Frozen	20	D
0307292000	Dried	20	D
0307293000	Salted or in brine	20	D
0307294000	Smoked	20	D
0307310000	Live, fresh or chilled	20	E
0307391000	Frozen	20	F
0307392000	Dried	20	E
0307393000	Smoked	20	E
0307399000	Other	20	E
0307411000	Cuttle fish	10	C
0307412000	Squid	10	F
0307491010	Cuttle fish	10	C
0307491020	Squid	22	X
0307492000	Salted or in brine	10	F
0307493000	Dried	10	X
0307494010	Cuttle fish	20	C
0307494020	Squid	20	F
0307511000	Poulp squid	20	D
0307512000	Webfoot Octopus	20	E
0307519000	Other	20	E
0307591010	Octopus	20	G
0307591020	Poulp squid	20	F
0307591030	Webfoot octopus	20	F
0307591090	Other	20	F
0307592000	Dried	20	F
0307593000	Smoked	20	E
0307599000	Other	20	F
0307601000	Smoked	20	C

HSK 2015	Description	Base Rate	Staging Category
0307609000	Other	20	E
0307711010	Hard clams spat	20	C
0307711090	Other	20	C
0307712010	For seed	0	A
0307712090	Other	20	C
0307713000	Cockles	20	C
0307714000	Baby clams	20	C
0307719000	Other	20	F
0307791010	Cockles	20	D
0307791020	Hen clams	20	D
0307791030	Baby clams	20	D
0307791040	Ark shell	20	D
0307791090	Other	20	F
0307792010	Hen clams	20	C
0307792020	Baby clams	20	C
0307792090	Other	20	F
0307793010	Hen clams	20	C
0307793020	Baby clams	20	C
0307793090	Other	20	F
0307794011	In airtight containers	20	C
0307794019	Not in airtight containers	20	C
0307794090	Other	20	C
0307810000	Live, fresh or chilled	20	E
0307891000	Frozen	20	F
0307892000	Dried	20	E
0307893000	Salted or in brine	20	E
0307894000	Smoked	20	E
0307911000	Top shells	20	F
0307912010	For seed	0	A
0307912090	Other	20	C
0307913000	Adductors of shell fish	20	D
0307914000	Marsh clams	20	C
0307919000	Other	20	E
0307991100	Adductors of shell fish	20	D
0307991200	Top shells	20	F
0307991900	Other	20	F
0307992100	Adductors of shell fish	20	D

HSK 2015	Description	Base Rate	Staging Category
0307992900	Other	20	E
0307993100	Top shells	20	F
0307993900	Other	20	E
0307994110	In airtight containers	20	E
0307994120	Not in airtight containers	20	C
0307994900	Other	20	E
0308110000	Live, fresh or chilled	20	D
0308191000	Frozen	20	C
0308192000	Dried	20	E
0308193000	Salted or in brine	20	D
0308194000	Smoked	20	C
0308210000	Live, fresh or chilled	20	C
0308291000	Frozen	20	C
0308292000	Dried	20	C
0308293000	Salted or in brine	20	C
0308294000	Smoked	20	C
0308301000	Live, fresh or chilled	20	C
0308302000	Frozen	20	C
0308303000	Dried	20	C
0308304000	Salted or in brine	20	C
0308305000	Smoked	20	C
0308901011	For seed	0	A
0308901019	Other	20	C
0308901090	Other	20	C
0308902010	Sea-squirts	20	C
0308902090	Other	20	C
0308903010	Sea-squirts	20	C
0308903090	Other	20	C
0308904000	Salted or in brine	20	C
0308905000	Smoked	20	C
0401100000	Of a fat content, by weight, not exceeding 1 %	36	X
0401200000	Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	36	X
0401401000	Frozen cream	36	X
0401409000	Other	36	X
0401501000	Frozen cream	36	X

HSK 2015	Description	Base Rate	Staging Category
0401509000	Other	36	X
0402101010	Skim milk powder	176	X
0402101090	Other	176	X
0402109000	Other	176	X
0402211000	Whole milk powder	176	X
0402219000	Other	176	X
0402290000	Other	176	X
0402911000	Unsweetened evaporated milk	89	X
0402919000	Other	89	X
0402991000	Sweetened evaporated milk	89	X
0402999000	Other	89	X
0403101000	Fluid	36	F
0403102000	Frozen	36	F
0403109000	Other	36	F
0403901000	Butter milk	89	X
0403902000	Curdled milk and cream	36	X
0403903000	Kephir	36	X
0403909000	Other fermented or acidified milk and cream	36	X
0404101011	For feeding	49.5	X
0404101019	Other	49.5	X
0404101091	For feeding	49.5	X
0404101099	Other	49.5	X
0404102111	For feeding	49.5	X
0404102119	Other	49.5	X
0404102121	For feeding	49.5	X
0404102129	Other	49.5	X
0404102131	For feeding	49.5	X
0404102139	Other	49.5	X
0404102191	For feeding	49.5	X
0404102199	Other	49.5	X
0404102910	For feeding	49.5	X
0404102990	Other	49.5	X
0404901000	Of a fat content, by weight, not exceeding 1.5 %	36	X
0404902000	Of a fat content, by weight, exceeding 1.5 %	36	X
0405100000	Butter	89	X
0405200000	Dairy spreads	8	X

HSK 2015	Description	Base Rate	Staging Category
0405900000	Other	89	X
0406101010	Mozzarella cheese	36	X
0406101020	Cream cheese	36	X
0406101090	Other	36	X
0406102000	Curd	36	X
0406200000	Grated or powdered cheese, of all kinds	36	X
0406300000	Processed cheese, not grated or powdered	36	X
0406400000	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	36	X
0406901000	Cheddar cheese	36	X
0406902000	Gouda cheese	36	X
0406903000	Camembert cheese	36	X
0406904000	Emmental cheese	36	X
0406909000	Other	36	X
0407110000	Of fowls of the species <i>Gallus domesticus</i>	27	X
0407190000	Other	27	F
0407210000	Of fowls of the species <i>Gallus domesticus</i>	27	E
0407290000	Other	27	E
0407900000	Other	27	E
0408110000	Dried	27	X
0408190000	Other	27	X
0408910000	Dried	27	E
0408991000	Of fowls of the species <i>Gallus domesticus</i>	41.6	X
0408999000	Other	27	X
0409000000	Natural honey.	243% or 1,864won/kg whichever is the greater	X
0410001000	Turtles' eggs	8	C
0410002000	Edible-nest Swiftlet' nests	8	C
0410003000	Royal jelly	8	C
0410009000	Other	8	C
0501000000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	3	A
0502100000	Pigs', hogs' or boars' bristles and hair and waste thereof	3	A
0502902000	Goat hair	3	A
0502909000	Other	3	A

HSK 2015	Description	Base Rate	Staging Category
0504001010	Of bovine	27	X
0504001021	For sausage casing	27	X
0504001029	Other	27	X
0504001031	For sausage casing	27	X
0504001039	Other	27	X
0504001090	Other	27	X
0504002000	Bladders	27	F
0504003000	Stomachs	27	X
0505100000	Feathers of a kind used for stuffing; down	3	C
0505901000	Powder of feathers	5	C
0505909000	Other	5	C
0506100000	Ossein and bones treated with acid	3	A
0506901010	Of tigers	3	A
0506901020	Of bovine animals	9	C
0506901090	Other	3	A
0506902000	Powder of bones	25.6	G
0506909000	Other	3	A
0507101000	Ivory of elephant	8	C
0507102000	Rhinoceros horns	8	C
0507109000	Other	8	C
0507901110	In whole	20	X
0507901190	Other	20	X
0507901200	Antlers	20	X
0507902010	Tortoise shells and plates	8	C
0507902020	Whalebone and whalebone hair	8	C
0507902030	Pangolin shells and scales	8	C
0507902040	Hooves and claws (including nails)	8	C
0507902090	Other	8	C
0508001000	Coral	8	C
0508002010	Mother of pearl shells	8	C
0508002020	Abalone shells	8	E
0508002030	Oyster shells	8	C
0508002040	Snail shells	8	F
0508002050	Trocos shells	8	C
0508002060	Agoya shells	8	C
0508002070	Fresh water shells (Megaloniaiasnervosa,	8	C

HSK 2015	Description	Base Rate	Staging Category
	Amblemaplicata, <i>Quadrula quadrula</i> spp.)		
0508002090	Other	8	C
0508009000	Other	8	C
0510001000	Ambergris	8	F
0510002000	Castoreum	8	F
0510003000	Musk	8	F
0510004000	Ox bezoar	8	F
0510005000	Pteropi faeces	8	F
0510009010	Pancreas	8	C
0510009020	Bile	8	C
0510009030	Gecko	8	C
0510009090	Other	8	F
0511100000	Bovine semen	0	A
0511911010	Brine shrimp eggs	8	C
0511911090	Other	8	C
0511912000	Fish waste	5	C
0511919000	Other	8	C
0511991000	Animal blood	8	C
0511992010	Swine semen	0	A
0511992090	Other	0	A
0511993010	Of bovine	18	A
0511993020	Of swine	18	A
0511993090	Other	0	A
0511994000	Sinews and tendons	18	F
0511995011	Dressed	3	A
0511995019	Other	3	A
0511995020	Horsehair waste	3	A
0511996000	Natural sponges of animal origin	8	C
0511999010	Silkworm eggs	18	F
0511999020	Chrysalis of silk worm	8	C
0511999030	Dead animals, other than products of dead animals of Chapter 3	8	C
0511999040	Paring and similar waste of rawhides or skins	8	C
0511999090	Other	8	C
0601101000	Of tulips	8	F
0601102000	Of lilies	4	F
0601103000	Of dahlias	8	F

HSK 2015	Description	Base Rate	Staging Category
0601104000	Of hyacinthus	8	F
0601105000	Of gladiolus	8	C
0601106000	Of iris	8	F
0601107000	Of freesias	8	F
0601108000	Of narcissus	8	C
0601109000	Other	8	C
0601201000	Of tulips	8	F
0601202000	Of lilies	8	E
0601203000	Of dahlias	8	F
0601204000	Of hyacinthus	8	F
0601205000	Of gladiolus	8	C
0601206000	Chicory plants and roots	8	C
0601207000	Of iris	8	F
0601208000	Of freesias	8	F
0601209010	Of narcissus	8	C
0601209090	Other	8	C
0602101000	Of fruit trees	8	C
0602109000	Other	8	E
0602201000	Apple trees	18	A
0602202000	Pear trees	18	A
0602203000	Peach trees	18	A
0602204000	Grape vines	8	A
0602205000	Persimmon trees	8	A
0602206000	Citrus trees	18	A
0602207010	Chestnut trees	8	F
0602207020	Walnut trees	8	F
0602207030	Korean pine trees	8	F
0602209000	Other	8	F
0602300000	Rhododendrons and azaleas, grafted or not	8	E
0602400000	Roses, grafted or not	8	G
0602901010	Orchids or orchises	8	F
0602901020	Carnations	8	H
0602901030	Guzmania empire	8	C
0602901040	Gypsophilas	8	H
0602901050	Chrysanthemums	8	H
0602901060	Cactus	8	F

HSK 2015	Description	Base Rate	Staging Category
0602901090	Other	8	E
0602902011	For bonsai	8	F
0602902019	Other	8	F
0602902020	Larch trees	8	F
0602902030	Cryptomeria	8	F
0602902040	Japanese cypress	8	F
0602902050	Rigi-taeda	8	F
0602902061	For bonsai	8	F
0602902069	Other	8	E
0602902071	For bonsai	8	F
0602902079	Other	8	H
0602902081	For bonsai	8	F
0602902089	Other	8	F
0602902091	For bonsai	8	E
0602902099	Other	8	E
0602909010	Peony trees	8	F
0602909020	Camellia trees	8	F
0602909030	Mulberry trees	18	F
0602909040	Mushroom spawn	8	F
0602909090	Other	8	C
0603110000	Roses	25	G
0603120000	Carnations	25	G
0603131000	Cymbidiums	25	G
0603132000	Phalaenopsis	25	G
0603139000	Other	25	G
0603140000	Chrysanthemums	25	X
0603150000	Lilies(Lilium spp.)	25	H
0603191000	Tulips	25	G
0603192000	Gladiolus	25	X
0603194000	Gypsophila	25	X
0603199000	Other	25	G
0603900000	Other	25	H
0604201000	Mosses and lichens	8	H
0604202010	Leaves of ginkgos	8	X
0604202090	Other	8	E
0604209000	Other	8	C
0604901000	Mosses and lichens	8	H

HSK 2015	Description	Base Rate	Staging Category
0604909000	Other	8	C
0701100000	For seed	304	X
0701900000	Other	304	X
0702000000	Tomatoes, fresh or chilled.	45	H
0703101000	Onions	135% or 180won/kg whichever is the greater	X
0703102000	Shallots	27	X
0703201000	Peeled	360% or 1,800won/kg whichever is the greater	X
0703209000	Other	360% or 1,800won/kg whichever is the greater	X
0703901000	Leeks	27	G
0703909000	Other	27	F
0704100000	Cauliflowers and headed broccoli	27	E
0704200000	Brussels sprouts	27	E
0704901000	Cabbages	27	E
0704902000	Chinese cabbages	27	X
0704909000	Other	27	E
0705110000	Cabbage lettuce (head lettuce)	45	X
0705190000	Other	45	G
0705210000	Witloof chicory (Cichorium intybus var. foliosum)	8	E
0705290000	Other	8	F
0706101000	Carrots	30% or 134won/kg, whichever is the greater	D
0706102000	Turnips	27	X
0706901000	Radishes	30	E
0706902000	Wasabi and horseradishes	27	F
0706903000	Codonopsis	27	X
0706904000	Platycodon grandiflorum	27	X
0706909000	Other	27	G
0707000000	Cucumbers and gherkins, fresh or chilled.	27	H
0708100000	Peas (Pisum sativum)	27	G
0708200000	Beans (Vigna spp., Phaseolus spp.)	27	G
0708900000	Other leguminous vegetables	27	H
0709200000	Asparagus	27	X
0709300000	Aubergines (egg-plants)	27	E

HSK 2015	Description	Base Rate	Staging Category
0709400000	Celery other than celeriac	27	G
0709517000	Cultivated mushrooms (Agaricus bisporus)	30	F
0709519000	Other	30	F
0709591000	Pine mushrooms	30	X
0709592000	Oak mushrooms	40% or 1,625won/kg whichever is the greater	X
0709593000	Ling chiu mushrooms	30	F
0709594010	King oyster mushrooms	30	F
0709594090	Other	30	F
0709595000	Winter mushrooms	30	F
0709596000	Truffles	27	X
0709599000	Other	30	F
0709601000	Sweet peppers (bell type)	270% or 6,210won/kg whichever is the greater	X
0709609000	Other	270% or 6,210won/kg whichever is the greater	X
0709700000	Spinach, New Zealand spinach and orache spinach (garden spinach)	27	G
0709910000	Globe artichokes	27	E
0709920000	Olives	27	F
0709930000	Pumpkins, squash and gourds(Cucurbita spp.)	27	H
0709991000	Bracken	30	X
0709992000	Flowering ferns	27	X
0709999000	Other	27	H
0710100000	Potatoes	27	F
0710210000	Peas (Pisum sativum)	27	G
0710220000	Beans (Vigna spp., Phaseolus spp.)	27	G
0710290000	Other	27	D
0710300000	Spinach, New Zealand spinach and orache spinach (garden spinach)	27	E
0710400000	Sweet corn	30	F
0710801000	Onions	27	X
0710802000	Garlic	27	X
0710803000	Bamboo shoots	27	X
0710804000	Carrots	27	E
0710805000	Bracken	30	X
0710806000	Pine mushrooms	27	X

HSK 2015	Description	Base Rate	Staging Category
0710807000	Fruits of the genus Capsicum or of the genus Pimenta	27	X
0710808010	Aster(Aster Scaber Thunb., Aster Tataricus L. f., Ligularia Fischeri (Ledeb.) Turcz., Solidago Virgaurea Subsp. Asiatica Kitam. ex Hara var. Asiatica)	27	D
0710808020	Korean thistle(Cirsium Setidens (Dunn) Nakai)	27	D
0710809000	Other	27	E
0710900000	Mixtures of vegetables	27	H
0711200000	Olives	27	C
0711400000	Cucumbers and gherkins	30	X
0711510000	Mushrooms of the genus Agaricus	30	C
0711591000	Truffles	27	X
0711599000	Other	30	C
0711901000	Garlic	360% or 1,800won/kg whichever is the greater	X
0711903000	Bamboo shoots	27	X
0711904000	Carrots	30	G
0711905010	Bracken	30	X
0711905020	Flowering ferns	27	X
0711905091	Fruits of the genus capsicum or of the genus pimenta	270% or 6,210won/kg whichever is the greater	X
0711905099	Other	27	X
0711909000	Mixtures of vegetables	27	X
0712200000	Onions	135% or 180won/kg whichever is the greater	X
0712311000	Cultivated mushrooms (Agaricus bisporus)	30	E
0712319000	Other	30% or 1,218won/kg, whichever is the greater	E
0712320000	Wood ears (Auricularia spp.)	30% or 1,218won/kg, whichever is the greater	X
0712330000	Jelly fungi (Tremella spp.)	30% or 1,218won/kg, whichever is the greater	E
0712391010	Pine mushrooms	30	X
0712391020	Oak mushrooms	40% or 1,625won/kg whichever is the greater	X
0712391030	Ling chiu mushrooms	30% or 842won/kg, whichever is the greater	E

HSK 2015	Description	Base Rate	Staging Category
0712391040	Oyster mushrooms	30	E
0712391050	Winter mushrooms	30	E
0712391090	Other	30% or 1,218won/kg, whichever is the greater	E
0712392000	Truffles	27	X
0712901000	Garlic	360% or 1,800won/kg whichever is the greater	X
0712902010	Bracken	30% or 1,807won/kg, whichever is the greater	X
0712902020	Radishes	30	X
0712902030	Welsh onions	30% or 1,159won/kg, whichever is the greater	X
0712902040	Carrots	30% or 864won/kg, whichever is the greater	F
0712902050	Pumpkins	30	X
0712902060	Cabbages	30	G
0712902070	Taro stems	30	F
0712902080	Sweet potato stems	30	F
0712902091	Sweet corn for seeds	370	X
0712902092	Sweet corn, excluding those for seeds	370	X
0712902093	Potatoes	27	X
0712902094	Flowering ferns	30% or 1,446won/kg, whichever is the greater	X
0712902095	Codonopsis	30	X
0712902096	Aster(Aster Scaber Thunb., Aster Tataricus L. f., Ligularia Fischeri (Ledeb.) Turcz., Solidago Virgaurea Subsp. Asiatica Kitam. ex Hara var. Asiatica)	30	X
0712902097	Korean thistle(Cirsium Setidens (Dunn) Nakai)	30	X
0712902099	Other	30	X
0712909000	Mixtures of vegetables	27	X
0713101000	For seed	27	F
0713102000	For feeding	0	A
0713109000	Other	27	F
0713200000	Chickpeas (garbanzos)	27	X
0713311000	For seed	607.5	X
0713319000	Other	607.5	X

HSK 2015	Description	Base Rate	Staging Category
0713321000	For seed	420.8	X
0713329000	Other	420.8	X
0713331000	For seed	27	X
0713339000	Other	27	E
0713340000	Bambara beans(Vigna subterranea or Voandzeia subterranea)	27	X
0713350000	Cow peas(Vigna unguiculata)	27	E
0713390000	Other	27	E
0713400000	Lentils	27	F
0713500000	Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	27	F
0713600000	Pigeon peas(Cajanus cajan)	27	E
0713900000	Other	27	C
0714101000	Fresh	887.4	E
0714102010	Chips	887.4	E
0714102020	Pellets	887.4	E
0714102090	Other	887.4	C
0714103000	Chilled	887.4	C
0714104000	Frozen	45	C
0714201000	Fresh	385% or 338won/kg whichever is the greater	H
0714202000	Dried	385	X
0714203000	Chilled	385	H
0714204000	Frozen	45	H
0714209000	Other	385	X
0714301000	Frozen	45	H
0714309000	Other	385	H
0714401000	Frozen	45	X
0714409000	Other	385	X
0714501000	Frozen	45	H
0714509000	Other	385	H
0714901010	Frozen	45	X
0714901090	Other	18	X
0714909010	Frozen	45	X
0714909090	Other	385	X
0801110000	Desiccated	30	X
0801120000	In the inner shell(endocarp)	30	G

HSK 2015	Description	Base Rate	Staging Category
0801190000	Other	30	G
0801210000	In shell	30	G
0801220000	Shelled	30	X
0801310000	In shell	8	G
0801320000	Shelled	8	X
0802110000	In shell	8	G
0802120000	Shelled	8	G
0802210000	In shell	8	E
0802220000	Shelled	8	E
0802310000	In shell	45	X
0802320000	Shelled	30	X
0802410000	In shell	219.4% or 1,470won/kg whichever is the greater	X
0802420000	Shelled	219.4% or 1,470won/kg whichever is the greater	X
0802510000	In shell	30	F
0802520000	Shelled	30	F
0802610000	In shell	30	E
0802620000	Shelled	30	F
0802700000	kola nuts(Cola spp.)	30	X
0802800000	Areca nuts	30	F
0802901010	In shell	566.8% or 2,664won/kg whichever is the greater	X
0802901020	Shelled	566.8% or 2,664won/kg whichever is the greater	X
0802902010	In shell	27.0% or 803won/kg whichever is the greater	X
0802902020	Shelled	27.0% or 803won/kg whichever is the greater	X
0802909000	Other	30	X
0803100000	Plantains	30	G
0803900000	Other	30	C
0804100000	Dates	30	G
0804200000	Figs	30	F

HSK 2015	Description	Base Rate	Staging Category
0804300000	Pineapples	30	D
0804400000	Avocados	30	H
0804501000	Guavas	30	C
0804502000	Mangoes	30	D
0804503000	Mangosteens	30	X
0805100000	Oranges	50	X
0805201000	Korean citrus	144	X
0805209000	Other	144	X
0805400000	Grapefruit, including pomelos	30	G
0805501000	Lemons (Citrus limon, Citrus limonum)	30	H
0805502010	Citrus aurantifolia	30	X
0805502020	Citrus latifolia	144	X
0805900000	Other	144	X
0806100000	Fresh	45	X
0806200000	Dried	21	G
0807110000	Watermelons	45	E
0807190000	Other	45	E
0807200000	Papaws (papayas)	30	D
0808100000	Apples	45	X
0808300000	Pears	45	X
0808400000	Quinces	45	F
0809100000	Apricots	45	F
0809210000	Sour cherries(Prunus cerasus)	24	G
0809290000	Other	24	G
0809300000	Peaches, including nectarines	45	X
0809401000	Plums	45	F
0809402000	Sloes	45	F
0810100000	Strawberries	45	X
0810200000	Raspberries, blackberries, mulberries and loganberries	45	G
0810300000	Black, white or red currants and gooseberries	45	F
0810400000	Cranberries, bilberries and other fruits of the genus Vaccinium	45	G
0810500000	Kiwifruit	45	F
0810600000	Durians	45	G
0810701000	Sweet persimmons	45	X
0810709000	Other	50	X

HSK 2015	Description	Base Rate	Staging Category
0810903000	Jujubes	611.5% or 5,800won/kg, whichever is the greater	X
0810905000	Mumes	50	X
0810909000	Other	45	E
0811100000	Strawberries	30	X
0811200000	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	30	G
0811901000	Chestnuts	30	X
0811902000	Jujubes	30	X
0811903000	Pine-nuts	30	X
0811909000	Other	30	C
0812100000	Cherries	30	F
0812901000	Strawberries	30	X
0812909000	Other	30	G
0813100000	Apricots	45	F
0813200000	Prunes	18	F
0813300000	Apples	45	X
0813401000	Persimmons	50	X
0813402000	Jujubes	611.5% or 5,800won/kg whichever is the greater	X
0813409000	Other	45	X
0813500000	Mixtures of nuts or dried fruits of this Chapter	45	X
0814001000	Peel of citrus fruit	30	F
0814002000	Peel of melons (including watermelons)	30	F
0901110000	Not decaffeinated	2	A
0901120000	Decaffeinated	2	A
0901210000	Not decaffeinated	8	A
0901220000	Decaffeinated	8	A
0901901000	Coffee husks and skins	3	A
0901902000	Coffee substitutes containing coffee	8	A
0902100000	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	513.6	X
0902200000	Other green tea (not fermented)	513.6	X
0902300000	Black tea (fermented) and partly fermented tea, in immediate	40	E

HSK 2015	Description	Base Rate	Staging Category
	packings of a content not exceeding 3 kg		
0902400000	Other black tea (fermented) and other partly fermented tea	40	F
0903000000	Maté.	25	E
0904110000	Neither crushed nor ground	8	C
0904120000	Crushed or ground	8	C
0904210000	Dried, neither crushed nor ground	270% or 6,210won/kg whichever is the greater	X
0904220000	Crushed or ground	270% or 6,210won/kg whichever is the greater	X
0905100000	Neither crushed nor ground	8	C
0905200000	Crushed or ground	8	A
0906110000	Cinnamon(Cinnamomum zeylanicum Blume)	8	F
0906191000	Cinnamon, other than Cinnamomum zeylanicum Blume	8	C
0906192000	Cinnamon tree flowers	8	C
0906201000	Cinnamon	8	F
0906202000	Cinnamon tree flowers	8	F
0907100000	Neither crushed nor ground	8	C
0907200000	Crushed or ground	8	C
0908110000	Neither crushed nor ground	8	G
0908120000	Crushed or ground	8	G
0908210000	Neither crushed nor ground	8	C
0908220000	Crushed or ground	8	A
0908310000	Neither crushed nor ground	8	C
0908320000	Crushed or ground	8	A
0909210000	Neither crushed nor ground	8	C
0909220000	Crushed or ground	8	A
0909310000	Neither crushed nor ground	8	C
0909320000	Crushed or ground	8	A
0909611000	Seeds of anise or badian	8	C
0909612000	Seeds of caraway	8	C
0909613000	Seeds of fennel and juniper berries	8	C
0909621000	Seeds of anise or badian	8	A
0909622000	Seeds of caraway	8	C
0909623000	Seeds of fennel and juniper berries	8	C
0910111000	Fresh or chilled	377.3% or 931won/kg whichever is the	X

HSK 2015	Description	Base Rate	Staging Category
		greater	
0910112000	Dried	377.3% or 931won/kg whichever is the greater	X
0910119000	Other	377.3% or 931won/kg whichever is the greater	X
0910121000	Fresh or chilled	377.3% or 931won/kg whichever is the greater	X
0910122000	Dried	377.3% or 931won/kg whichever is the greater	G
0910129000	Other	377.3% or 931won/kg whichever is the greater	X
0910200000	Saffron	8	C
0910300000	Turmeric (curcuma)	8	F
0910911000	Curry	8	F
0910919000	Other	8	F
0910991000	Thyme; bay leaves	8	G
0910999000	Other	8	F
1001110000	Seed	3	B
1001190000	Other	3	A
1001911000	Meslin	3	B
1001919000	Other	1.8	A
1001991010	Meslin	3	A
1001991090	Other	0	A
1001992010	Meslin	3	A
1001992090	Other	1.8	A
1001999010	Meslin	3	A
1001999090	Other	1.8	A
1002100000	Seed	108.7	F
1002900000	Other	3	A
1003101000	Malting barley	513	X
1003102000	Unhulled barley	324% or 326won/kg whichever is the greater	X
1003103000	Naked barley	299.7% or 361won/kg whichever is the greater	X
1003109000	Other	299.7	X
1003901000	Malting barley	513	X
1003902000	Unhulled barley	324% or 326won/kg whichever is the	X

HSK 2015	Description	Base Rate	Staging Category
		greater	
1003903000	Naked barley	299.7% or 361won/kg whichever is the greater	X
1003909000	Other	299.7	X
1004100000	Seed	554.8	F
1004900000	Other	3	A
1005100000	For seed	328	X
1005901000	For feeding	328	F
1005902000	Popcorn	630	X
1005909000	Other	328	X
1006100000	Rice in the husk (paddy or rough)	513	Y
1006201000	Nonglutinous	513	Y
1006202000	Glutinous	513	Y
1006301000	Nonglutinous	513	Y
1006302000	Glutinous	513	Y
1006400000	Broken rice	513	Y
1007100000	Seed	779.4	X
1007900000	Other	3	A
1008100000	Buckwheat	256.1	X
1008211000	Foxtail millet(<i>Setaria italica</i>)	18	E
1008219000	Other	3	A
1008291000	Foxtail millet(<i>Setaria italica</i>)	3	A
1008299000	Other	3	A
1008300000	Canary seeds	3	A
1008400000	Fonio(<i>Digitaria</i> spp.)	800.3	X
1008500000	Quinoa(<i>Chenopodium quinoa</i>)	800.3	X
1008600000	Triticale	800.3	X
1008900000	Other cereals	800.3	X
1101001000	Of wheat	3	B
1101002000	Of meslin	5	B
1102200000	Maize (corn) flour	5	B
1102901000	Barley flour	260	X
1102902000	Rice flour	513	Y
1102903000	Rye flour	5	B
1102909000	Other	800.3	X
1103110000	Of wheat	288.2	X
1103130000	Of maize (corn)	162.9	X

HSK 2015	Description	Base Rate	Staging Category
1103191000	Of barley	260	X
1103192000	Of oats	554.8	X
1103193000	Of rice	513	Y
1103199000	Other	800.3	X
1103201000	Of wheat	288.2	X
1103202000	Of rice	513	Y
1103203000	Of barley	260	X
1103209000	Other	800.3	X
1104120000	Of oats	554.8	X
1104191000	Of rice	513	Y
1104192000	Of barley	233	X
1104199000	Other	800.3	X
1104220000	Of oats	554.8	X
1104230000	Of maize (corn)	167	X
1104291000	Of coicis semen	800.3	X
1104292000	Of barley	126	X
1104299000	Other	800.3	X
1104301000	Of rice	5	X
1104309000	Other	5	X
1105100000	Flour, meal and powder	304	X
1105200000	Flakes, granules and pellets	304	X
1106100000	Of the dried leguminous vegetables of heading 07.13	8	F
1106201000	Of arrow roots	8	F
1106209000	Other	8	F
1106300000	Of the products of Chapter 8	8	F
1107100000	Not roasted	269	X
1107201000	Smoked	269	X
1107209000	Other	27	F
1108110000	Wheat starch	50.9	X
1108121000	For food	226	X
1108129000	Other	226	X
1108130000	Potato starch	455	X
1108141000	For food	455	X
1108149000	Other	455	X
1108191000	Of sweet potato	241.2	X
1108199000	Other	800.3	X

HSK 2015	Description	Base Rate	Staging Category
1108200000	Inulin	800.3	X
1109000000	Wheat gluten, whether or not dried.	8	F
1201101000	For bean sprouts	487% or 956won/kg whichever is the greater	X
1201109000	Other	487% or 956won/kg whichever is the greater	X
1201901000	For soya beans oil and oil cake	487% or 956won/kg whichever is the greater	X
1201902000	For feeding	487% or 956won/kg whichever is the greater	X
1201903000	For bean sprouts	487% or 956won/kg whichever is the greater	X
1201909000	Other	487% or 956won/kg whichever is the greater	X
1202301000	In shell	230.5	X
1202302000	Shelled, whether or not broken	230.5	X
1202410000	In shell	230.5	X
1202420000	Shelled, whether or not broken	230.5	X
1203000000	Copra.	3	A
1204000000	Linseed, whether or not broken.	3	A
1205101000	Seeds for fodder planting	0	A
1205109000	Other	10	E
1205901000	Seeds for fodder planting	0	A
1205909000	Other	10	E
1206000000	Sunflower seeds, whether or not broken.	25	F
1207100000	Palm nuts and kernels	3	A
1207210000	Seed	3	A
1207291000	For feeding	2	A
1207299000	Other	3	A
1207300000	Castor oil seeds	3	A
1207400000	Sesamum seeds	630% or 6,660won/kg whichever is the greater	X
1207500000	Mustard seeds	3	A
1207600000	Safflower(Carthamus tinctorius) seeds	3	A
1207700000	Melon seeds	3	A
1207910000	Poppy seeds	3	A

HSK 2015	Description	Base Rate	Staging Category
1207991000	Perilla seeds	40% or 410won/kg, whichever is the greater	X
1207992000	Shea nuts (Karite nuts)	3	A
1207999000	Other	3	A
1208100000	Of soya beans	3	A
1208900000	Other	3	A
1209100000	Sugar beet seeds	0	A
1209210000	Lucerne(alfalfa) seeds	0	A
1209220000	Clover(<i>Trifolium</i> spp.) seeds	0	A
1209230000	Fescue seeds	0	A
1209240000	Kentucky blue grass(<i>Poa pratensis</i> L.) seeds	0	A
1209250000	Rye grass(<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds	0	A
1209291000	Lupine seed	0	A
1209292000	Sudan grass seed	0	A
1209293000	Orchard grass seeds	0	A
1209294000	Timothy grass seed	0	A
1209299000	Other	0	A
1209300000	Seeds of herbaceous plants cultivated principally for their flowers	0	A
1209911010	Onion seeds	0	A
1209911090	Other	0	A
1209912000	Radish seeds	0	A
1209913000	Seeds of chili peppers or sweet peppers(<i>Capsicum annuum</i>)	0	A
1209914000	Cabbage seeds	0	A
1209915000	Tomato seeds	0	A
1209919000	Other	0	A
1209991010	Seeds of oak	0	A
1209991090	Other	0	A
1209992000	Seeds of fruit trees	0	A
1209993000	Tobacco seed	0	A
1209994000	Lawn seed	0	A
1209999000	Other	0	A
1210100000	Hop cones, neither ground nor powdered nor in the form of pellets	30	X
1210201000	Hop cones	30	X
1210202000	Lupulin	30	X

HSK 2015	Description	Base Rate	Staging Category
1211201110	Wild-cultivated ginseng	222.8	X
1211201190	Other	222.8	X
1211201211	Major roots	222.8	X
1211201219	Other	222.8	X
1211201291	Major roots	222.8	X
1211201299	Other	222.8	X
1211201311	Major roots	754.3	X
1211201319	Other	754.3	X
1211201391	Major roots	754.3	X
1211201399	Other	754.3	X
1211202110	Powder	18	X
1211202120	Tablet or capsule	18	X
1211202190	Other	18	X
1211202210	Powder	754.3	X
1211202220	Tablet or capsule	754.3	X
1211202290	Other	754.3	X
1211209100	Leaves and stems of ginseng	754.3	X
1211209200	Ginseng seed	754.3	X
1211209900	Other	754.3	X
1211300000	Coca leaf	8	C
1211400000	Poppy straw	8	C
1211901000	Aconiti tuber	8	F
1211902000	Coptidis rhizoma	8	F
1211903000	Polygalae radix	8	F
1211904000	Fritillariae roylei bulbus	8	F
1211905000	Eucommiae cortex	8	F
1211906000	Liquorice roots	8	F
1211909010	Amomi semen	8	F
1211909020	Zizyphi semen	8	F
1211909030	Quisqualis fructus	8	F
1211909040	Longanae arillus	8	F
1211909050	Crataegi fructus	8	F
1211909060	Nelumbo semen	8	F
1211909070	Pepper mint	8	F
1211909080	Japanese pepper	8	F
1211909091	Dried platycodon grandiflorum	8	X
1211909092	Barbary wolfberry fruit (Lycium	8	F

HSK 2015	Description	Base Rate	Staging Category
	chinese Mill)		
1211909093	Chinese magnolia fruit(Schisandra chinensis Baill)	8	F
1211909099	Other	8	B
1212211010	Dried	20	F
1212211020	Chilled	20	F
1212211030	Frozen	10	F
1212211090	Other	20	F
1212212010	Dried	20	F
1212212020	Salted	20	F
1212212030	Chilled	20	E
1212212040	Frozen	45	E
1212212090	Other	20	E
1212213010	Dried	20	C
1212213020	Chilled	20	C
1212213030	Frozen	45	C
1212213090	Other	20	C
1212214010	Fresh	20	C
1212214020	Chilled	20	C
1212214030	Frozen	45	C
1212214090	Other	20	C
1212215010	Salted	20	F
1212215020	Chilled	20	E
1212215030	Frozen	45	E
1212215090	Other	20	E
1212216010	Frozen	45	C
1212216090	Other	20	C
1212217011	Frozen	45	C
1212217019	Other	20	C
1212217021	Frozen	45	C
1212217029	Other	20	C
1212217031	Frozen	45	C
1212217039	Other	20	C
1212218011	Frozen	45	C
1212218019	Other	20	C
1212218021	Frozen	45	C
1212218029	Other	20	C

HSK 2015	Description	Base Rate	Staging Category
1212218031	Frozen	45	C
1212218039	Other	20	C
1212219011	Frozen	45	C
1212219019	Other	20	C
1212219091	Frozen	45	C
1212219099	Other	20	C
1212291010	Frozen	10	E
1212291090	Other	20	E
1212292010	Frozen	45	D
1212292090	Other	20	D
1212293010	Frozen	45	C
1212293090	Other	20	C
1212294010	Frozen	45	C
1212294090	Other	20	C
1212295010	Frozen	45	D
1212295090	Other	20	D
1212296010	Frozen	45	C
1212296090	Other	20	C
1212297011	Frozen	45	C
1212297019	Other	20	C
1212297021	Frozen	45	C
1212297029	Other	20	C
1212297031	Frozen	45	C
1212297039	Other	20	C
1212298011	Frozen	45	C
1212298019	Other	20	C
1212298021	Frozen	45	C
1212298029	Other	20	C
1212298031	Frozen	45	C
1212298039	Other	20	C
1212299011	Frozen	45	C
1212299019	Other	20	C
1212299091	Frozen	45	C
1212299099	Other	20	C
1212910000	Sugar beet	3	E
1212920000	Locust beans(carob)	20	X
1212930000	Sugar cane	3	F

HSK 2015	Description	Base Rate	Staging Category
1212940000	Chicory roots	8	C
1212992000	Tuber of kuyaku	8	F
1212993000	Pollen	8	F
1212996000	Apricot, peach (including nectarine) or plum stones and kernels	8	F
1212999000	Other	8	A
1213000000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	8	F
1214101000	For feeding	1	A
1214109000	Other	10	A
1214901000	Fodder roots	100.5	X
1214909011	For feeding	1	A
1214909019	Other	18	A
1214909090	Other	100.5	X
1301200000	Gum Arabic	3	A
1301901000	Oleoresins	3	F
1301902010	Shellac	3	A
1301902090	Other	3	A
1301909000	Other	3	C
1302110000	Opium	8	C
1302120000	Of liquorice	8	C
1302130000	Of hops	30	X
1302191110	White ginseng extract	20	X
1302191120	White ginseng extract powder	20	X
1302191190	Other	20	X
1302191210	Red ginseng extract	754.3	X
1302191220	Red ginseng extract powder	754.3	X
1302191290	Other	754.3	X
1302191900	Other	20	X
1302192000	Cashew nut shell liquid	8	F
1302193000	Natural lacquer	8	F
1302199010	Saps and extracts of aloes	8	C
1302199020	Cola extract	8	F
1302199031	Angelicae Gigantis Radix Extract(Angelica gigas, Angelica acutiloba)	8	C
1302199032	Schisandrae Fructus Extract(Schisandra chinensis)	8	C
1302199033	Paeoniae Radix Extract (Paeonia lactiflora, Paeonia japonica, Paeonia	8	C

HSK 2015	Description	Base Rate	Staging Category
	obovata)		
1302199034	Cnidii Rhizoma Extract(Cnidium officinale, Ligusticum chuanxiong)	8	C
1302199035	Astragali Radix Extract(Astragalus membranaceus, Astragalus mongholicus)	8	C
1302199039	Other	8	C
1302199091	Vanilla oleoresin or vanilla extract	8	F
1302199099	Other	8	C
1302200000	Pectic substances, pectinates and pectates	8	F
1302311000	Agar-agar in stripe form	8	C
1302312000	Agar-agar, powdered	8	C
1302319000	Other	8	C
1302320000	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	8	C
1302390000	Other	8	F
1401101000	Bamboos, phyllostachys	8	F
1401102000	Raw bamboos	8	F
1401109000	Other	8	F
1401201000	Split or drawn	8	E
1401209000	Other	8	E
1401901000	Bark of arrow root's stems	8	F
1401909000	Other	8	F
1404200000	Cotton linters	3	A
1404901000	Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo)	3	F
1404902010	Bark of paper mulberry	3	F
1404902020	Bark of edgeworthia papyrifera	3	F
1404902090	Other	3	F
1404903010	Leaves of quercus dentata	5	F
1404903020	Leaves of smilax china	5	F
1404903090	Other	5	F
1404904000	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material	3	F
1404905000	Vegetable materials of a kind used primarily in brooms or in brushes(for example, broomcorn,	3	A

HSK 2015	Description	Base Rate	Staging Category
	piassava, couch-grass and istle), whether or not in hanks or bundles		
1404906010	Gall nuts	3	F
1404906020	Almond hulls	3	F
1404906090	Other	3	F
1404909000	Other	3	F
1501101000	Of an acid value not exceeding 1	3	A
1501109000	Other	3	A
1501201000	Of an acid value not exceeding 1	3	A
1501209000	Other	3	A
1501900000	Other	3	A
1502101010	Of a acid value not exceeding 2	2	A
1502101090	Other	2	A
1502109000	Other	3	A
1502901010	Of a acid value not exceeding 2	2	A
1502901090	Other	2	A
1502909000	Other	3	A
1503002000	Lard-oil	3	A
1503009000	Other	3	A
1504101000	Sharks' liver oil and its fractions	3	C
1504109000	Other	3	C
1504200000	Fats and oils and their fractions, of fish, other than liver oils.	3	C
1504301000	Whale oil and its fractions	3	C
1504309000	Other	3	C
1505001000	Wool grease, crude	3	A
1505009000	Other	3	A
1506001000	Neat's foot oil and its fractions	3	A
1506009000	Other	3	A
1507101000	For food	5	F
1507102000	For manufacturing biodiesel	5	F
1507109000	Other	5	G
1507901010	For food	5	X
1507901020	For manufacturing biodiesel	5	F
1507901090	Other	5	F
1507909000	Other	5	F
1508100000	Crude oil	27	X
1508901000	Refined oil	27	X

HSK 2015	Description	Base Rate	Staging Category
1508909000	Other	27	X
1509100000	Virgin	5	C
1509900000	Other	5	F
1510000000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	5	F
1511100000	Crude oil	3	A
1511901000	Palm olein	2	A
1511902000	Palm stearin	2	A
1511909000	Other	2	A
1512111000	Sunflower-seed oil	5	F
1512112000	Safflower oil	5	F
1512191010	Sunflower-seed oil	5	F
1512191020	Safflower oil	5	F
1512199010	Sunflower-seed oil	5	F
1512199020	Safflower oil	5	F
1512210000	Crude oil, whether or not gossypol has been removed	5	C
1512291000	Refined oil	5	C
1512299000	Other	5	C
1513110000	Crude oil	3	A
1513191000	Refined oil	3	A
1513199000	Other	3	A
1513211000	Palm kernel oil	5	C
1513212000	Babassu oil	8	C
1513291010	Palm kernel oil	5	C
1513291020	Babassu oil	8	C
1513299000	Other	8	C
1514110000	Crude oil	5	X
1514191000	Refined oil	5	X
1514199000	Other	5	F
1514911000	Other Rape oil or colza oil	5	X
1514912000	Mustard oil	5	E
1514991010	Other Rape oil or colza oil	5	E
1514991020	Mustard oil	5	E
1514999000	Other	5	E

HSK 2015	Description	Base Rate	Staging Category
1515110000	Crude oil	5	C
1515190000	Other	5	C
1515210000	Crude oil	5	E
1515290000	Other	5	F
1515300000	Castor oil and its fractions	5	C
1515500000	Sesame oil and its fractions	630% or 12,060won/kg whichever is the greater	X
1515901000	Perilla oil and its fractions	36	X
1515909010	Rice bran oil and its fractions	5	F
1515909020	Camellia oil and its fractions	8	F
1515909030	Joboba oil and its fractions	8	F
1515909040	Tung oil and its fractions	8	F
1515909090	Other	5	C
1516101000	Beef tallow and its fractions	8	F
1516102000	Whale oil and its fractions	8	C
1516109000	Other	8	F
1516201010	Peanut oil and its fraction	36	X
1516201020	Sunflower seed oil and its fraction	36	X
1516201030	Rape or colza oil and its fraction	36	X
1516201040	Perilla oil and its fraction	36	X
1516201050	Sesame oil and its fraction	36	X
1516202010	Coconut (copra) oil and its fraction	8	F
1516202020	Palm oil and its fraction	8	F
1516202030	Maize oil and its fraction	8	F
1516202040	Cotton seed oil and its fraction	8	F
1516202050	Soya-bean oil and its fraction	8	F
1516202090	Other	8	C
1517100000	Margarine, excluding liquid margarine	8	F
1517901000	Imitation lard	8	F
1517902000	Shortening	8	F
1517909000	Other	8	C
1518001000	Dehydrated castor oil	8	F
1518002000	Epoxidised soya-bean oil	8	F
1518009010	For feeding	5	F
1518009090	Other	8	F
1520000000	Glycerol, crude; glycerol waters and	8	C

HSK 2015	Description	Base Rate	Staging Category
	glycerol lyes.		
1521101000	Carnauba wax	8	C
1521102000	Palm wax	8	C
1521109000	Other	8	C
1521901000	Spermaceti	8	C
1521902000	Beeswax	8	C
1521909000	Other	8	C
1522001010	Natural	8	F
1522001090	Other	8	F
1522009000	Other	8	F
1601001000	Sausages	18	F
1601009000	Other	30	X
1602100000	Homogenised preparations	30	X
1602201000	In airtight containers	30	F
1602209000	Other	30	F
1602311000	In airtight containers	30	F
1602319000	Other	30	F
1602321010	Samge-tang ^(k)	30	X
1602321090	Other	30	X
1602329000	Other	30	X
1602391000	In airtight containers	30	X
1602399000	Other	30	X
1602411000	In airtight containers	30	X
1602419000	Other	27	X
1602421000	In airtight containers	30	X
1602429000	Other	27	X
1602491000	In airtight containers	30	X
1602499000	Other	27	X
1602501000	In airtight containers	72	X
1602509000	Other	72	X
1602901000	In airtight containers	30	X
1602909000	Other	30	X
1603001000	Meat extracts	30	X
1603002000	Meat juices	30	X
1603003000	Fish extracts	30	C
1603004000	Fish juices	30	C
1603009000	Other	30	E

HSK 2015	Description	Base Rate	Staging Category
1604111000	In airtight containers	20	B
1604119000	Other	20	B
1604121000	In airtight containers	20	D
1604129000	Other	20	E
1604131000	In airtight containers	20	C
1604139000	Other	20	C
1604141011	In oil	20	B
1604141012	Boiled	20	B
1604141019	Other	20	B
1604141021	In oil	20	G
1604141022	Boiled	20	G
1604141029	Other	20	G
1604141031	In oil	20	B
1604141032	Boiled	20	B
1604141039	Other	20	G
1604149000	Other	20	C
1604151000	In airtight containers	20	F
1604159000	Other	20	F
1604161000	In airtight containers	20	F
1604169000	Other	20	F
1604171000	In airtight containers	20	E
1604179000	Other	20	E
1604191010	Saury	20	D
1604191020	Horse mackerel	20	F
1604191090	Other	20	F
1604199010	Jerk filefish	20	C
1604199090	Other	20	F
1604201000	Fish pastes	20	D
1604202000	Fish marinade	20	D
1604203000	Fish sausages	20	D
1604204010	Of crab flavor	20	D
1604204090	Other	20	D
1604209000	Other	20	D
1604310000	Caviar	20	C
1604320000	Caviar substitutes	20	C
1605101010	In airtight containers	20	D
1605101091	Red snow crab meat	20	F

HSK 2015	Description	Base Rate	Staging Category
1605101099	Other	20	D
1605109000	Other	20	C
1605211000	Breaded	20	X
1605219000	Other	20	X
1605290000	Other	20	G
1605301000	In airtight containers	20	C
1605309000	Other	20	C
1605401000	In airtight containers	20	C
1605409000	Other	20	C
1605511000	In airtight containers	20	X
1605519000	Other	20	G
1605521000	In airtight containers	20	D
1605529000	Other	20	E
1605531000	In airtight containers	20	E
1605539000	Other	20	E
1605541010	In airtight containers	20	C
1605541090	Other	20	C
1605542010	In airtight containers	20	F
1605542091	Seasoned squid	20	X
1605542099	Other	20	X
1605551000	In airtight containers	20	F
1605559000	Other	20	G
1605561010	In airtight containers	20	C
1605561090	Other	20	G
1605562010	In airtight containers	20	C
1605562090	Other	20	C
1605569010	In airtight containers	20	F
1605569090	Other	20	G
1605571000	In airtight containers	20	E
1605579000	Other	20	E
1605581000	In airtight containers	20	C
1605589000	Other	20	C
1605591010	In airtight containers	20	C
1605591090	Other	20	C
1605592010	In airtight containers	20	F
1605592090	Other	20	G
1605599010	In airtight containers	20	C

HSK 2015	Description	Base Rate	Staging Category
1605599090	Other	20	C
1605611000	In airtight containers	20	E
1605619000	Other	20	X
1605621000	In airtight containers	20	C
1605629000	Other	20	C
1605631000	In airtight containers	20	C
1605639000	Other	20	C
1605691000	In airtight containers	20	C
1605699000	Other	20	C
1701121000	Of a polarization not exceeding 98.5°	3	E
1701122000	Of a polarization exceeding 98.5°	3	E
1701130000	Cane sugar specified in Subheading Note 2 to this Chapter	3	C
1701141000	Of a polarization not exceeding 98.5°	3	A
1701142000	Of a polarization exceeding 98.5°	3	A
1701910000	Containing added flavouring or colouring matter	30	H
1701990000	Other	30	H
1702111000	Lactose	49.5	X
1702119000	Lactose syrup	20	X
1702191000	Lactose	49.5	X
1702199000	Lactose Syrup	20	X
1702201000	Maple sugar	8	F
1702202000	Maple syrup	8	F
1702301000	Glucose	8	E
1702302000	Glucose syrup	8	E
1702401000	Glucose	8	E
1702402000	Glucose syrup	8	E
1702500000	Chemically pure fructose	8	E
1702601000	Fructose	8	E
1702602000	Fructose syrup	8	E
1702901000	Artificial honey	243	X
1702902000	Caramel	8	F
1702903000	Maltose	8	F
1702909000	Other	8	C
1703101000	For use in manufacturing spirits	3	A
1703109000	Other	3	A

HSK 2015	Description	Base Rate	Staging Category
1703901000	For use in manufacturing spirits	3	A
1703909000	Other	3	A
1704100000	Chewing gum, whether or not sugar-coated	8	C
1704901000	Liquorice extract, not put up as confectionery	8	C
1704902010	Drops	8	C
1704902020	Caramels	8	C
1704902090	Other	8	C
1704909000	Other	8	C
1801001000	Raw	2	A
1801002000	Roasted	8	C
1802001000	Cocoa shells, husks and skins	8	C
1802009000	Other	8	C
1803100000	Not defatted	5	B
1803200000	Wholly or partly defatted	5	B
1804000000	Cocoa butter, fat and oil.	5	B
1805000000	Cocoa powder, not containing added sugar or other sweetening matter.	5	B
1806100000	Cocoa powder, containing added sugar or other sweetening matter	8	C
1806201000	Chocolate and chocolate confectionery	8	C
1806209010	Cocoa preparation containing 50 % or more by weight of milk powder	8	C
1806209090	Other	8	C
1806311000	Chocolate and chocolate confectionery	8	C
1806319000	Other	8	C
1806321000	Chocolate and chocolate confectionery	8	C
1806329000	Other	8	C
1806901000	Chocolate and chocolate confectionery	8	C
1806902111	Of prepared dry-milk	36	H
1806902119	Other	40	H
1806902191	Of oatmeal	8	F
1806902199	Other	8	F
1806902210	Of barley flour	8	F
1806902290	Other	513	Y
1806902910	Of malt extract	30	G
1806902920	Of food preparations of goods of headings 04.01 to 04.04	36	H

HSK 2015	Description	Base Rate	Staging Category
1806902991	Of oatmeal	8	F
1806902992	Of barley flour	8	F
1806902999	Other	513	Y
1806903010	Of prepared foods obtained by the swelling or roasting of cereals or cereal product	5.4	D
1806903091	Rice in grain form	8	X
1806903099	Other	8	F
1806909010	Cocoa preparation containing 50 % or more by weight of milk powder	8	E
1806909090	Other	8	E
1901101010	Prepared dry milk	36	X
1901101090	Other	40	X
1901109010	Of oatmeal	8	F
1901109090	Other	8	F
1901201000	Of rice flour	513	Y
1901202000	Of barley flour	8	F
1901209000	Other	513	Y
1901901000	Malt extract	30	F
1901902010	Of a fat content, by weight, not exceeding 30 %	36	X
1901902020	Of a fat content, by weight, exceeding 30 %	36	X
1901909010	Oat meal	8	C
1901909091	Of rice flour	513	Y
1901909092	Of barley flour	8	F
1901909099	Other	513	Y
1902111000	Spaghetti	5	F
1902112000	Macaroni	5	F
1902119000	Other	5	F
1902191000	Noodles	5	F
1902192000	Chinese vermicelli	26% or 206won/kg whichever is the greater	X
1902193000	Naeng-myun ^(k)	5	F
1902199000	Other	5	C
1902200000	Stuffed pasta, whether or not cooked or otherwise prepared	5	F
1902301010	Ramen ^(k)	5	A
1902301090	Other	5	F
1902309000	Other	5	F

HSK 2015	Description	Base Rate	Staging Category
1902400000	Couscous	5	A
1903001000	Tapioca	8	C
1903009000	Other	8	C
1904101000	Corn flakes	5.4	E
1904102000	Corn chip	5.4	E
1904103000	Puffed rice	5.4	E
1904109000	Other	5.4	A
1904201000	Of Musli type preparations	45	X
1904209000	Other	5.4	E
1904300000	Bulgur wheat	8	E
1904901010	Steamed or boiled rice	50	X
1904901090	Other	8	X
1904909000	Other	8	E
1905100000	Crispbread	8	C
1905200000	Gingerbread and the like	8	F
1905310000	Sweet biscuits	8	E
1905320000	Waffles and wafers	8	C
1905400000	Rusks, toasted bread and similar toasted products	8	F
1905901010	Bread	8	C
1905901020	Ship's biscuits	8	F
1905901030	Pastries and cakes	8	C
1905901040	Biscuits, cookies and crackers	5	C
1905901050	Bakers' wares of rice	8	F
1905901090	Other	8	C
1905909010	Empty cachets of a kind suitable for pharmaceutical use	8	F
1905909020	Rice paper	8	F
1905909090	Other	8	C
2001100000	Cucumbers and gherkins	30	F
2001901000	Fruit and nuts	30	C
2001909010	Shallots	30	F
2001909020	Tomatoes	30	E
2001909030	Cauliflower	30	E
2001909040	Sweet corn	30	E
2001909050	Rakkyo	30	X
2001909060	Garlic	30	X
2001909070	Onions	30	X

HSK 2015	Description	Base Rate	Staging Category
2001909090	Other	30	C
2002100000	Tomatoes, whole or in pieces	8	F
2002901000	Tomato paste (of a soluble solid, of 24 % or more)	5	A
2002909000	Other	8	E
2003104000	Cultivated mushrooms (Agaricus bisporus)	20	F
2003109000	Other	20	F
2003901000	Oak Mushrooms	20	X
2003902000	Pine Mushrooms	20	X
2003903000	Truffles	20	X
2003909000	Other	20	F
2004100000	Potatoes	18	X
2004901000	Sweet corn	30	F
2004909000	Other	30	X
2005101000	Pureed corn for infant	20	F
2005109000	Other	20	F
2005201000	Croquettes prepared from flakes	20	X
2005209000	Other	20	X
2005400000	Peas (Pisum sativum)	20	X
2005511000	Of small green beans	20	X
2005512000	Of small red beans	20	C
2005519000	Other	20	H
2005591000	Of small green beans	20	X
2005592000	Of small red beans	20	H
2005599000	Other	20	H
2005600000	Asparagus	20	X
2005700000	Olives	20	F
2005800000	Sweet corn (Zea mays var. saccharata)	15	F
2005910000	Bamboo shoots	20	X
2005991000	Kim-chi(㊄)	20	F
2005992000	Sauerkraut	20	X
2005993000	Aster(Aster Scaber Thunb., Aster Tataricus L. f., Ligularia Fischeri (Ledeb.) Turcz., Solidago Virgaurea Subsp. Asiatica Kitam. ex Hara var. Asiatica)	20	X
2005994000	Korean thistle(Cirsium Setidens (Dunn) Nakai)	20	X
2005999000	Other	20	G

HSK 2015	Description	Base Rate	Staging Category
2006001000	Marrons glacés	30	X
2006002000	Pineapples	30	X
2006003000	Ginger	30	F
2006004000	Lotus roots	30	F
2006005000	Peas (<i>Pisum sativum</i>)	20	G
2006006010	Beans shelled	20	F
2006006090	Other	20	F
2006007000	Asparagus	20	F
2006008000	Olive	20	F
2006009010	Sweet corn (<i>Zeamays</i> var. <i>Saccharata</i>)	15	F
2006009020	Bamboo shoots	20	X
2006009030	Of other vegetable	20	X
2006009090	Other	30	X
2007100000	Homogenised preparations	30	D
2007911000	Jams, fruit jellies and marmalades	30	E
2007919000	Other	30	H
2007991000	Jams, fruit jellies and marmalades	30	D
2007999000	Other	30	C
2008111000	Peanut butter	50	X
2008119000	Other	63.9	X
2008191000	Chestnuts	50	X
2008192000	Coconut	45	X
2008199000	Other	45	E
2008200000	Pineapples	45	E
2008301000	Citrus junos	45	X
2008309000	Other	45	X
2008400000	Pears	45	X
2008500000	Apricots	45	F
2008600000	Cherries	45	F
2008701000	In airtight containers, added sugar	50	X
2008709000	Other	45	X
2008800000	Strawberries	45	E
2008910000	Palm hearts	45	E
2008930000	Cranberries(<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)	45	E
2008971010	In airtight containers, added sugar	50	X

HSK 2015	Description	Base Rate	Staging Category
2008971090	Other	45	X
2008972000	Fruit salad	45	G
2008979000	Other	45	E
2008991000	Grapes	45	G
2008992000	Apples	45	X
2008993000	Popcorn	45	F
2008994000	Salted Japanese pepper	45	X
2008999000	Other	45	D
2009110000	Frozen	54	E
2009120000	Not frozen, of a Brix value not exceeding 20	54	H
2009190000	Other	54	H
2009210000	Of a Brix value not exceeding 20	30	X
2009290000	Other	30	X
2009311000	Lemon juice	50	G
2009312000	Lime juice	50	G
2009319000	Other	54	X
2009391000	Lemon juice	50	X
2009392000	Lime juice	50	G
2009399000	Other	54	X
2009410000	Of a Brix value not exceeding 20	50	E
2009490000	Other	50	E
2009500000	Tomato juice	30	X
2009610000	Of a Brix value not exceeding 30	45	X
2009690000	Other	45	X
2009710000	Of a Brix value not exceeding 20	45	X
2009790000	Other	45	X
2009810000	Cranberries(Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice	50	G
2009891010	Peach juice	50	H
2009891020	Strawberry juice	50	G
2009891090	Other	50	D
2009892000	Juice of vegetable	30	F
2009901010	Chiefly on the basic of orange juice	50	X
2009901020	Chiefly on the basic of apple juice	50	G
2009901030	Chiefly on the basic of grape juice	50	F
2009901090	Other	50	G

HSK 2015	Description	Base Rate	Staging Category
2009902000	Of vegetables	30	F
2009909000	Other	50	E
2101111000	Instant coffee	8	C
2101119000	Other	8	C
2101121000	Preparations of instant coffee	8	C
2101129010	Of containing milk, cream or their substitutes	8	C
2101129090	Other	8	C
2101201000	Of containing sugar, lemon or their substitutes	40	X
2101209011	Of packing with tea bag	40	F
2101209019	Other	40	X
2101209090	Other	40	E
2101301000	Of barley	8	F
2101309000	Other	8	C
2102101000	Brewery yeast	8	F
2102102000	Distillery yeast	8	F
2102103000	Bakery yeast	8	F
2102104000	Culture yeast	8	F
2102109000	Other	8	F
2102201000	Inactive yeasts	8	F
2102202000	Nulook ^(k)	8	F
2102203010	Of tablet	8	F
2102203090	Other	8	F
2102204010	Of tablet	8	F
2102204090	Other	8	F
2102209000	Other	8	F
2102300000	Prepared baking powders	8	F
2103100000	Soya sauce	8	X
2103201000	Tomato ketchup	45	F
2103202000	Tomato sauces	45	F
2103301000	Mustard flour and meal	8	F
2103302000	Prepared mustard	8	F
2103901010	Bean paste	45	F
2103901020	Chinese bean paste	45	F
2103901030	Gochujang ^(k)	35	F
2103901090	Other	45	H
2103909010	Mayonnaise	45	G

HSK 2015	Description	Base Rate	Staging Category
2103909020	Instant curry	45	F
2103909030	Mixed seasonings	45	X
2103909040	Maejoo [Ⓚ]	13% or 52won/kg whichever is the greater	X
2103909090	Other	45	E
2104101000	Of meat	18	D
2104102000	Of fish	30	C
2104103000	Of vegetable	18	D
2104109000	Other	18	D
2104200000	Homogenised composite food preparations	30	F
2105001010	Not containing cocoa	8	G
2105001090	Other	8	G
2105009010	Not containing cocoa	8	G
2105009090	Other	8	G
2106101000	Bean-curd	8	F
2106109020	Protein concentrates	8	F
2106109030	Textured protein substances	8	F
2106901010	Cola base	8	A
2106901020	Beverage base of perfumed fruits	8	C
2106901090	Other	8	C
2106902000	Sugar syrups, containing added flavouring or colouring matter	8	E
2106903011	Ginseng tea	8	X
2106903019	Other	8	X
2106903021	Red ginseng tea	754.3	X
2106903029	Other	754.3	X
2106904010	Laver	8	F
2106904090	Other	8	C
2106909010	Coffee creamer	8	F
2106909021	Of a butter content, by weight, not exceeding 30 %	8	F
2106909022	Of a butter content, by weight, exceeding 30 % but not exceeding 70 %	8	F
2106909023	Of a butter content, by weight, exceeding 70 %	8	F
2106909030	Preparations for use in manufacturing ice cream	8	F
2106909040	Autolyzed yeast and other yeast extracts	8	F
2106909050	Flavors in preparations	8	C

HSK 2015	Description	Base Rate	Staging Category
2106909060	Acorn flour	8	F
2106909070	Preparations with a basis of aloe	8	F
2106909080	Of preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5 % vol	30	E
2106909091	Preparations of royal jelly and honey	8	E
2106909099	Other	8	C
2201100000	Mineral waters and aerated waters	8	C
2201901000	Ice and snow	8	F
2201909000	Other	8	C
2202101000	Coloured	8	C
2202109000	Other	8	C
2202901000	Beverage based on ginseng	8	X
2202902000	Beverage of fruit juice	9	D
2202903000	Sikhye ^(k)	8	F
2202909000	Other	8	A
2203000000	Beer made from malt.	30	D
2204100000	Sparkling wine	15	G
2204211000	Red wine	15	X
2204212000	White wine	15	X
2204219000	Other	15	G
2204291000	Red wine	15	G
2204292000	White wine	15	G
2204299000	Other	15	G
2204300000	Other grape must	30	F
2205100000	In containers holding 2 l or less	15	X
2205900000	Other	15	X
2206001010	Cider	15	F
2206001020	Perry	15	F
2206001090	Other	15	F
2206002010	Cheongju ^(k)	15	F
2206002020	Yakju ^(k)	15	F
2206002030	Takju ^(k)	15	F
2206002090	Other	15	F
2206009010	Wine cooler (added the product of heading 20.09 or 22.02, including	15	F

HSK 2015	Description	Base Rate	Staging Category
	being made of grapes)		
2206009090	Other	15	F
2207101000	Roughly distilled alcohol for beverages	10	G
2207109010	Fermented alcohol for manufacture of liquors	270	G
2207109090	Other	30	E
2207200000	Ethyl alcohol and other spirits, denatured, of any strength	8	C
2208201000	Cognac	15	C
2208209000	Other	15	C
2208301000	Scotch whisky	20	F
2208302000	Bourbon whisky	20	F
2208303000	Rye whisky	20	F
2208309000	Other	20	C
2208400000	Rum and other spirits obtained by distilling fermented sugarcane products	20	B
2208500000	Gin and geneva	20	F
2208600000	Vodka	20	F
2208701000	Ginseng wine	20	F
2208702000	Ogarpi ^(k) wine	20	X
2208709000	Other	20	F
2208901000	Brandies other than that of subheading 2208.20	20	F
2208904000	Soju ^(k)	30	B
2208906000	Kaoliang wine	30	F
2208907000	Tequila	20	F
2208909000	Other	30	C
2209001000	Brewery vinegar	8	F
2209009000	Other	8	C
2301101000	Flours, meals and pellets, of meat or meat offal	9	X
2301102000	Greaves	5	B
2301201000	Flours, meals and pellets of fish	5	C
2301209000	Other	5	D
2302100000	Of maize (corn)	5	B
2302300000	Of wheat	2	A
2302401000	Of rice	5	B
2302409000	Other	5	B
2302500000	Of leguminous plants	5	B

HSK 2015	Description	Base Rate	Staging Category
2303100000	Residues of starch manufacture and similar residues	0	A
2303200000	Beet-pulp, bagasse and other waste of sugar manufacture	5	B
2303301000	For feeding	2	B
2303309000	Other	5	A
2304000000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	1.8	A
2305000000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	5	B
2306100000	Of cotton seeds	2	A
2306200000	Of linseed	5	B
2306300000	Of sunflower seeds	5	B
2306410000	Of low erucic acid rape or colza seeds	0	A
2306490000	Other	0	A
2306500000	Of coconut or copra	2	A
2306600000	Of palm nuts or kernels	2	A
2306901000	Of sesamum seeds	63% or 72won/kg whichever is the greater	X
2306902000	Of perilla seeds	5	B
2306903000	Of maize (corn) germ	5	B
2306909000	Other	5	B
2307000000	Wine lees; argol.	5	B
2308001000	Acorns	5	F
2308002000	Horse-chestnuts	5	F
2308003000	Cotton seed hulls	5	B
2308009000	Other	46.4	X
2309101000	Dog food	5	B
2309102000	Cat food	5	B
2309901010	For pigs	4.2	A
2309901020	For fowls	4.2	A
2309901030	For fish	5	A
2309901040	For bovine	4.2	A
2309901091	Of milk replacer	71	X
2309901099	Other	5	A
2309902010	Chiefly on the basis of inorganic substances or minerals (excluding chiefly on the basis of micro-	50.6	X

HSK 2015	Description	Base Rate	Staging Category
	minerals)		
2309902020	Chiefly on the basis of flavourings	50.6	X
2309902091	Automatic approval import items as of December 31,1994 :1. Peckmor, sessalom, calfnectar and pignectar of FCA Feed flavor starter (conc.)2. FCA Feed nectars (conc.)3. FCA Feed protanox 4. FCA Encila (conc.)5. FCA Sugar mate6. Poultry, fish, mineral, calf, hy sugar and cheese of FFI Ade (conc.)7. Pig, hog, cattle, dairy, beef and kanine of FFI Krave (conc.)8. Pig and fresh of FFI Arome (cone., 2X)9. Pecuaroma-poultry Other	5	A
2309902099	Other	50.6	X
2309903010	Chiefly on the basis of antibiotics	5	A
2309903020	Chiefly on the basis of vitamins	5	A
2309903030	Chiefly on the basis of micro minerals	5	A
2309903090	Other	5	A
2309909010	Bait for fishing	5	X
2309909090	Other	50.6	X
2401101000	Flue-cured	20	G
2401102000	Burley	20	G
2401103000	Oriental	20	X
2401109000	Other	20	G
2401201000	Flue-cured	20	G
2401202000	Burley	20	G
2401203000	Oriental	20	G
2401209000	Other	20	G
2401301000	Stems	20	G
2401302000	Scraps	20	G
2401309000	Other	20	G
2402101000	Cigar	40	E
2402102000	Cheroot	40	E
2402103000	Cigarillos	40	G
2402201000	Filter tip cigarettes	40	X
2402209000	Other	40	X
2402900000	Other	40	G
2403110000	Water pipe tobacco specified in Subheading Note 1 to this Chapter	40	F
2403191000	Pipe tobacco	40	X

HSK 2015	Description	Base Rate	Staging Category
2403199000	Other	40	F
2403911000	Tobacco sheets	32.8	G
2403919000	Other	40	G
2403991000	Chewing tobacco	40	G
2403992000	Snuff	40	G
2403993000	Tobacco extracts and essences	40	G
2403994000	Tobacco holding in one's mouth(for example, Snus)	40	G
2403999000	Other	40	G
2501001010	Rock salt	1	A
2501001020	Sea salt made by the heat of the sun	1	D
2501009010	Edible salt	8	D
2501009020	Pure sodium chloride	8	D
2501009090	Other	8	D
2502000000	Unroasted iron pyrites.	2	A
2503000000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	2	A
2504101000	Natural graphite, crystalline	3	A
2504102000	Natural graphite, amorphous	3	A
2504109000	Other	3	A
2504901000	Natural graphite, crystalline	3	A
2504902000	Natural graphite, amorphous	3	A
2504909000	Other	3	A
2505100000	Silica sands and quartz sands	2	A
2505901010	Clayey sand	3	A
2505901020	Felspathic sand	3	A
2505901090	Other	3	A
2505909000	Other	3	A
2506101000	Containing less than 0.06 % of impurities	3	A
2506102000	Containing not less than 0.06 % but not more than 0.1 % of impurities	3	A
2506103000	Containing more than 0.1 % of impurities	3	A
2506201000	Crude or roughly trimmed	3	A
2506209000	Other	3	A
2507001010	Not calcined	3	A
2507001090	Other	3	A
2507002010	Gairome clays	3	A

HSK 2015	Description	Base Rate	Staging Category
2507002020	Kibushi clays	3	A
2507002090	Other	3	A
2507009000	Other	3	A
2508100000	Bentonite	3	A
2508300000	Fire-clay	3	A
2508401000	Acid clay	3	A
2508402000	Decolourising earths and fuller's earth	3	A
2508409000	Other	3	A
2508501000	Andalusite	3	A
2508502000	Kyanite	3	A
2508503000	Sillimanite	3	A
2508600000	Mullite	3	A
2508701000	Shamotte	3	A
2508702000	Dinas earth	3	A
2509000000	Chalk.	3	A
2510101000	Natural calcium phosphates	0	A
2510102000	Natural aluminium calcium phosphates	1	A
2510109000	Other	1	A
2510201000	Natural calcium phosphates	3	A
2510202000	Natural aluminium calcium phosphates	3	A
2510209000	Other	3	A
2511100000	Natural barium sulphate (barytes)	3	A
2511200000	Natural barium carbonate (witherite)	3	A
2512000000	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	3	A
2513101000	Crude or in irregular pieces, including crushed pumice ("bimskies")	3	A
2513109000	Other	3	A
2513201010	Emery	3	A
2513201020	Natural corundum	3	A
2513201030	Natural garnet	3	A
2513201090	Other	3	A
2513202010	Emery	3	A
2513202020	Natural corundum	3	A

HSK 2015	Description	Base Rate	Staging Category
2513202030	Natural garnet	3	A
2513202090	Other	3	A
2514001000	Crude or roughly trimmed	3	A
2514009000	Other	3	A
2515111000	Marble	3	A
2515112000	Travertine	3	A
2515121000	Marble	3	A
2515122000	Travertine	3	A
2515200000	Ecaussine and other calcareous monumental or building stone; alabaster	3	A
2516110000	Crude or roughly trimmed	3	A
2516120000	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	3	A
2516201000	Crude or roughly trimmed	3	A
2516209000	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	3	A
2516901000	Crude or roughly trimmed	3	A
2516909000	Other	3	A
2517101000	Pebbles	3	A
2517102000	Broken or crushed stone	3	A
2517109000	Other	3	A
2517200000	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	3	A
2517300000	Tarred macadam	3	A
2517410000	Of marble	3	A
2517491000	Of basalt	3	A
2517492000	Of granite	3	A
2517499000	Other	3	A
2518100000	Dolomite, not calcined or sintered	3	A
2518200000	Calcined or sintered dolomite	3	A
2518300000	Dolomite ramming mix	3	A
2519100000	Natural magnesium carbonate (magnesite)	3	A
2519901000	Fused or dead-burned magnesia	3	A
2519902000	Natural magnesium oxide	3	A
2519909000	Other	3	A
2520101000	Gypsum	5	A

HSK 2015	Description	Base Rate	Staging Category
2520102000	Anhydrite	5	A
2520201000	Specially calcined or finely ground for use in dentistry	5	A
2520209000	Other	5	A
2521001000	Limestone	3	A
2521009000	Other	3	A
2522100000	Quicklime	3	A
2522200000	Slaked lime	3	A
2522300000	Hydraulic lime	3	A
2523100000	Cement clinkers	5	A
2523210000	White cement, whether or not artificially coloured	5	A
2523290000	Other	5	A
2523300000	Aluminous cement	8	A
2523901000	Slag cements	5	A
2523909000	Other	5	A
2524100000	Crocidolite	5	A
2524901000	Amosite	5	A
2524902000	Chrysotile	5	A
2524909000	Other	5	A
2525100000	Crude mica and mica rifted into sheets or splittings	3	A
2525200000	Mica powder	3	A
2525300000	Mica waste	3	A
2526101000	Whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular shape (including square)	3	A
2526109000	Other	3	A
2526200000	Crushed or powdered	5	A
2528001000	Natural sodium borates and concentrates thereof(whether or not calcined)	3	A
2528002000	Calcium borates	3	A
2528003000	Magnesium chloroborate	3	A
2528004000	Natural boric acid	3	A
2528009000	Other	3	A
2529100000	Feldspar	3	A
2529211000	Powder	2	A
2529219000	Other	2	A
2529221000	Powder	2	A

HSK 2015	Description	Base Rate	Staging Category
2529229000	Other	2	A
2529301000	Leucite	2	A
2529302000	Nepheline	2	A
2529303000	Nepheline syenite	2	A
2530101000	Vermiculite	3	A
2530102000	Perlites and chlorites	3	A
2530200000	Kieserite, epsomite (natural magnesium sulphates)	3	A
2530901000	Natural arsenic sulfides	3	A
2530902000	Pyrolusite (manganese ore) suitable for manufacturing dry batteries	3	A
2530903000	Strontianite	3	A
2530904000	Cinnabar	3	A
2530905000	Pyrophyllite	3	A
2530906000	Zeolites	3	A
2530907000	Alunites	3	A
2530908000	Wollastonites	3	A
2530909010	Pottery stone	3	A
2530909020	Sericites	3	A
2530909030	Earth colours	8	A
2530909040	Natural micaceous iron oxides	8	A
2530909050	Natural cryolite and natural chiolite	3	A
2530909091	Natural calcium carbonate	3	A
2530909099	Other	3	A
2601111000	Red haematite	0	A
2601112000	Magnetite	0	A
2601119000	Other	0	A
2601121000	Red haematite	0	A
2601122000	Magnetite	0	A
2601129000	Other	0	A
2601200000	Roasted iron pyrites	1	A
2602000000	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.	0	A
2603000000	Copper ores and concentrates.	0	A
2604000000	Nickel ores and concentrates.	0	A
2605000000	Cobalt ores and concentrates.	0	A
2606000000	Aluminium ores and concentrates.	0	A

HSK 2015	Description	Base Rate	Staging Category
2607000000	Lead ores and concentrates.	0	A
2608000000	Zinc ores and concentrates.	0	A
2609000000	Tin ores and concentrates.	0	A
2610000000	Chromium ores and concentrates.	0	A
2611001000	Wolframite	0	A
2611002000	Scheelite	0	A
2611009000	Other	0	A
2612100000	Uranium ores and concentrates	0	A
2612200000	Thorium ores and concentrates	0	A
2613100000	Roasted	0	A
2613900000	Other	0	A
2614001000	Rutile	0	A
2614002000	Anatase	0	A
2614009000	Other	0	A
2615100000	Zirconium ores and concentrates	0	A
2615901000	Niobium ores and concentrates	0	A
2615902000	Tantalum ores and concentrates	0	A
2615903000	Vanadium ores and concentrates	0	A
2616100000	Silver ores and concentrates	0	A
2616901000	Gold ores and concentrates	0	A
2616902000	Platinum ores and concentrates (including ores and concentrates of platinum group)	0	A
2617100000	Antimony ores and concentrates	0	A
2617901000	Mercury ores and concentrates	0	A
2617902000	Germanium ores and concentrates	0	A
2617903000	Beryllium ores and concentrates	0	A
2617904000	Bismuth ores and concentrates	0	A
2617909000	Other	0	A
2618000000	Granulated slag (slag sand) from the manufacture of iron or steel.	2	A
2619001010	Blast furnace slag	2	A
2619001090	Other	2	A
2619002000	Dross	2	A
2619003000	Scalings	2	A
2619009000	Other	2	A
2620110000	Hard zinc spelter	2	A
2620190000	Other	2	A

HSK 2015	Description	Base Rate	Staging Category
2620210000	Leaded gasoline sludges and leaded anti-knock compound sludges	2	A
2620290000	Other	2	A
2620300000	Containing mainly copper	2	A
2620400000	Containing mainly aluminium	2	A
2620600000	Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	2	A
2620910000	Containing antimony, beryllium, cadmium, chromium or their mixtures	2	A
2620990000	Other	2	A
2621100000	Ash and residues from the incineration of municipal waste	2	A
2621900000	Other	2	A
2701110000	Anthracite	0	A
2701121000	Coking coal, heavy	0	A
2701122000	Other coking coal	0	A
2701129010	Containing a volatile matter less than 22 % by weight (on a dry, mineral-matter-free basis)	0	A
2701129090	Other	0	A
2701190000	Other coal	0	A
2701201000	Briquettes	1	A
2701202000	Ovoids	1	A
2701209000	Other	1	A
2702100000	Lignite, whether or not pulverised, but not agglomerated	1	A
2702200000	Agglomerated lignite	1	A
2703001000	Not agglomerated	1	A
2703002000	Agglomerated	1	A
2704001010	Of coal	3	B
2704001090	Other	3	B
2704002000	Semi-coke	3	A
2704003000	Retort carbon	3	A
2705000000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	5	A
2706001000	Coal tars	5	B
2706002000	Tars from lignit or peat	5	A
2706009000	Other	5	A

HSK 2015	Description	Base Rate	Staging Category
2707100000	Benzol (benzene)	3	A
2707200000	Toluol (toluene)	3	A
2707300000	Xylol (xylenes)	3	A
2707400000	Naphthalene	5	A
2707500000	Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250°C by the ASTM D 86 method	5	A
2707910000	Creosote oils	5	A
2707991000	Solvent naphtha	5	A
2707992000	Anthracene	5	A
2707993000	Phenols	8	A
2707999000	Other	5	A
2708100000	Pitch	5	A
2708200000	Pitch coke	5	A
2709001010	Of a specific gravity more than 0.796 but not more than 0.841 at 15°C	3	A
2709001020	Of a specific gravity more than 0.841 but not more than 0.847 at 15°C	3	A
2709001030	Of a specific gravity more than 0.847 but not more than 0.855 at 15°C	3	A
2709001040	Of a specific gravity more than 0.855 but not more than 0.869 at 15°C	3	A
2709001050	Of a specific gravity more than 0.869 but not more than 0.885 at 15°C	3	A
2709001060	Of a specific gravity more than 0.885 but not more than 0.899 at 15°C	3	A
2709001070	Of a specific gravity more than 0.899 but not more than 0.904 at 15°C	3	A
2709001080	Of a specific gravity more than 0.904 but not more than 0.966 at 15°C	3	B
2709001090	Other	3	A
2709002000	Crude oils obtained from bituminous minerals	3	A
2710121000	Motor spirit	3	E
2710122000	Aviation spirit	3	E
2710123000	Propylene tetramer	5	E
2710124000	Naphtha	0	A

HSK 2015	Description	Base Rate	Staging Category
2710125000	Natural gas liquid	0	A
2710129000	Other	5	E
2710191010	Jet fuel	5	E
2710191090	Other	5	E
2710192010	Kerosene	3	E
2710192020	Jet fuel	3	E
2710192030	n-paraffine	5	B
2710192090	Other	5	E
2710193000	Gas oils	3	X
2710194010	Light fuel oil (bunker A)	3	B
2710194020	Fuel oil (bunker B)	3	B
2710194030	Bunker C	3	B
2710194090	Other	5	E
2710195010	Raw oils	7	A
2710195020	Lubricating base oil	7	A
2710196000	Extender oil	8	A
2710197110	Aviation engine oil	7	A
2710197120	Engine oil for automotive	7	B
2710197130	Engine oil for marine use	7	E
2710197210	Cylinder oil	7	A
2710197220	Spindle oil	7	A
2710197230	Gear oil	7	A
2710197240	Turbine oil	7	A
2710197250	Refrigerating machine oil	7	A
2710197310	Compound oil	7	A
2710197320	Liquid paraffin	7	A
2710197330	Automatic transmission fluid	7	A
2710197410	Anti-corrosive oil	7	A
2710197420	Cutting oil	7	A
2710197430	Cleansing oil	7	A
2710197440	Mould release oil	7	A
2710197450	Hydraulic brake oil	7	A
2710197510	Process oil	7	A
2710197520	Insulating oil	7	A
2710197530	Heat treating oil	7	A
2710197540	Heat transfer oil	7	A
2710197900	Other	7	E

HSK 2015	Description	Base Rate	Staging Category
2710198010	Containing aluminium as additive	8	A
2710198020	Containing calcium as additive	8	A
2710198030	Containing sodium as additive	8	A
2710198040	Containing lithium as additive	8	A
2710198090	Other	8	E
2710199000	Other	8	E
2710201010	Motor spirit	5	E
2710201020	Aviation spirit	5	E
2710201030	Propylene tetramer	5	E
2710201040	Naphtha	0	A
2710201050	Natural gas liquid	0	A
2710201090	Other	5	E
2710209110	Jet fuel	5	E
2710209190	Other	5	E
2710209210	Kerosene	5	E
2710209220	Jet fuel	5	E
2710209230	n-paraffine	5	A
2710209290	Other	5	E
2710209300	Gas oils	5	X
2710209410	Light fuel oil (bunker A)	5	B
2710209420	Fuel oil (bunker B)	5	B
2710209430	Bunker C	5	A
2710209490	Other	5	E
2710209510	Raw oils	7	A
2710209520	Lubricating base oil	7	A
2710209600	Extender oil	8	A
2710209711	Aviation engine oil	7	A
2710209712	Engine oil for automotive	7	A
2710209713	Engine oil for marine use	7	E
2710209721	Cylinder oil	7	A
2710209722	Spindle oil	7	A
2710209723	Gear oil	7	A
2710209724	Turbine oil	7	A
2710209725	Refrigerating machine oil	7	A
2710209731	Compound oil	7	A
2710209732	Liquid paraffin	7	A
2710209733	Automatic transmission fluid	7	A

HSK 2015	Description	Base Rate	Staging Category
2710209741	Anti corrosive oil	7	A
2710209742	Cutting oil	7	A
2710209743	Cleansing oil	7	A
2710209744	Mould release oil	7	A
2710209745	Hydraulic brake oil	7	A
2710209751	Process oil	7	A
2710209752	Insulating oil	7	A
2710209753	Heat treating oil	7	A
2710209754	Heat transfer oil	7	A
2710209790	Other	7	A
2710209810	Containing aluminium as additive	8	A
2710209820	Containing calcium as additive	8	A
2710209830	Containing sodium as additive	8	A
2710209840	Containing lithium as additive	8	A
2710209890	Other	8	A
2710209900	Other	8	A
2710911010	Of motor spirit, aviation spirit and jet fuel	3	E
2710911020	Of naphtha and natural gas liquid	0	A
2710911090	Other	5	E
2710912010	Of kerosene and jet fuel	3	E
2710912090	Other	5	E
2710913000	Of gas oils	3	X
2710914010	Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C	3	B
2710914090	Other	5	E
2710915000	Of raw oils, lubricating oil (other than extender oil) and lubricating base oil	7	A
2710919000	Other	8	E
2710991010	Of motor spirit, aviation spirit and jet fuel	3	E
2710991020	Of naphtha and natural gas liquid	0	A
2710991090	Other	5	E
2710992010	Of kerosene and jet fuel	3	E
2710992090	Other	5	E
2710993000	Of gas oils	3	X
2710994010	Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C	3	B
2710994090	Other	5	E

HSK 2015	Description	Base Rate	Staging Category
2710995000	Of raw oils, lubricating oil (other than extender oil) and lubricating base oil	7	A
2710999000	Other	8	E
2711110000	Natural gas	3	C
2711120000	Propane	3	C
2711130000	Butanes	3	A
2711141000	Ethylene	5	A
2711142000	Propylene	5	A
2711143000	Butylene	5	A
2711144000	Butadiene	5	A
2711190000	Other	5	E
2711210000	Natural gas	3	A
2711290000	Other	5	E
2712101000	Vaseline	8	A
2712109000	Other	8	A
2712200000	Paraffin wax containing by weight less than 0.75 % of oil	8	A
2712901010	Slack wax and scale wax	8	A
2712901020	Microcrystalline wax	8	A
2712901090	Other	8	A
2712909010	Montan wax	8	A
2712909020	Peat wax	8	A
2712909030	Ceresin wax	8	A
2712909040	Synthetic paraffin wax	8	A
2712909090	Other	8	A
2713110000	Not calcined	5	A
2713120000	Calcined	5	A
2713200000	Petroleum bitumen	5	A
2713900000	Other residues of petroleum oils or of oils obtained from bituminous minerals	5	A
2714100000	Bituminous or oil shale and tar sands	5	A
2714901000	Bitumen and asphalt, natural	5	A
2714902000	Asphaltites	5	A
2714903000	Asphaltic rock	5	A
2715001000	Cut-backs	5	A
2715002000	Emulsions or stable suspensions of asphalt, bitumen, pitch or tar	5	A
2715003000	Mastics	5	A

HSK 2015	Description	Base Rate	Staging Category
2715009000	Other	5	A
2716000000	Electrical energy.	5	A
2801100000	Chlorine	5.5	A
2801200000	Iodine	5.5	A
2801301000	Fluorine	5.5	A
2801302000	Bromine	5.5	A
2802001000	Sulphur, sublimed	5	A
2802002000	Sulphur, precipitated	5	A
2802003000	Colloidal sulfur	5	A
2803001000	Acetylene black	5.5	A
2803009011	For manufacturing secondary batteries	5	A
2803009019	Other	5.5	A
2803009090	Other	5.5	A
2804100000	Hydrogen	5.5	A
2804210000	Argon	5.5	A
2804291000	Helium	5.5	A
2804292000	Neon	5.5	A
2804293000	Krypton	5.5	A
2804294000	Xenon	5.5	A
2804299000	Other	5.5	A
2804300000	Nitrogen	5.5	A
2804400000	Oxygen	5.5	A
2804501000	Boron	5.5	A
2804502000	Tellurium	5.5	A
2804610000	Containing by weight not less than 99.99 % of silicon	3	A
2804690000	Other	5	A
2804701000	Yellow phosphorous	5	A
2804709000	Other	5.5	A
2804800000	Arsenic	5.5	A
2804900000	Selenium	5.5	A
2805110000	Sodium	5.5	A
2805120000	Calcium	5.5	A
2805190000	Other	5.5	A
2805301000	Cerium group	5.5	A
2805302000	Terbium group	5.5	A
2805303000	Erbium group	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2805304000	Yttrium	5.5	A
2805305000	Scandium	5.5	A
2805309000	Other	5.5	A
2805400000	Mercury	5.5	A
2806100000	Hydrogen chloride (hydrochloric acid)	5.5	A
2806200000	Chlorosulphuric acid	5.5	A
2807001010	For making semiconductor	5.5	A
2807001090	Other	5.5	A
2807002000	Oleum	5.5	A
2808001010	For making semiconductor	5.5	A
2808001090	Other	5.5	A
2808002000	Sulphonitric acids	5.5	A
2809100000	Diphosphorus pentaoxide	5.5	A
2809201010	For making semiconductor	5.5	A
2809201090	Other	5.5	A
2809202010	Metaphosphoric acid	5.5	A
2809202020	Pyrophosphoric acid	5.5	A
2809202090	Other	5.5	A
2810001010	Diboron trioxide	5.5	A
2810001090	Other	5.5	A
2810002000	Ortho boric acid	5.5	A
2810003000	Meta boric acid	5.5	A
2810009000	Other	5.5	A
2811111000	For making semiconductor	5.5	A
2811119000	Other	5.5	A
2811191000	Hydrogensulphide	5.5	A
2811192000	Hydrobromic acid	5.5	A
2811193000	Sulphamic acid	5.5	A
2811194000	Perchloric acid	5.5	A
2811195000	Chloric acid	5.5	A
2811196000	Hypophosphorous acid	5.5	A
2811197000	Phosphorous acid	5.5	A
2811198000	Arsenic acid	5.5	A
2811199010	Hydrogen cyanide	5.5	A
2811199090	Other	5.5	A
2811210000	Carbon dioxide	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2811221000	White carbon	5.5	A
2811229010	Silicagel	5.5	A
2811229090	Other	5.5	A
2811291000	Carbon monoxide	5.5	A
2811292000	Nitrous oxide	5.5	A
2811293000	Nitrogen dioxide	5.5	A
2811294000	Arsenic trioxide	5.5	A
2811295000	Arsenic pentoxide	5.5	A
2811299000	Other	5.5	A
2812101010	Iodine trichloride	5	A
2812101020	Phosphorous trichloride	5	A
2812101030	Phosphorous pentachloride	5	A
2812101040	Arsenic trichloride	5	A
2812101050	Sulphur monochloride	5	A
2812101060	Sulphur dichloride	5	A
2812101090	Other	5	A
2812102010	Thionyl chloride	5	A
2812102020	Carbonyl dichloride (phosgene)	5	A
2812102030	Phosphorous oxychloride	5	A
2812102090	Other	5	A
2812901000	Boron trifluoride	5.5	A
2812902000	Sulphur hexafluoride	5.5	A
2812909000	Other	5.5	A
2813100000	Carbon disulphide	5.5	A
2813901020	Phosphorous pentasulphide	5.5	A
2813901090	Other	5.5	A
2813902010	Diarsenic pentasulphide	5.5	A
2813902090	Other	5.5	A
2813903000	Silicon sulphide	5.5	A
2813909000	Other	5.5	A
2814100000	Anhydrous ammonia	1	A
2814200000	Ammonia in aqueous solution	2	A
2815110000	Solid	5.5	A
2815120000	In aqueous solution (soda lye or liquid soda)	8	A
2815200000	Potassium hydroxide (caustic potash)	5.5	A
2815301000	Sodium peroxide	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2815302000	Potassium peroxide	5.5	A
2816101000	Magnesium hydroxide	5.5	A
2816102000	Magnesium peroxide	5.5	A
2816400000	Oxides, hydroxides and peroxides, of strontium or barium	5.5	A
2817001000	Zinc oxide	5.5	A
2817002000	Zinc peroxide	5.5	A
2818101000	Sized grains	3	A
2818109000	Other	3	A
2818200000	Aluminium oxide, other than artificial corundum	1	A
2818301000	Alumina gel	5.5	A
2818309000	Other	5.5	A
2819100000	Chromium trioxide	5.5	A
2819901010	Chromic oxides	5.5	A
2819901090	Other	5.5	A
2819902000	Chromium hydroxides	5.5	A
2820100000	Manganese dioxide	5	A
2820901000	Manganese oxide	5.5	A
2820902000	Manganic oxide	5.5	A
2820909000	Other	5.5	A
2821101000	Iron oxides	5.5	A
2821102000	Iron hydroxides	5.5	A
2821200000	Earth colours	5.5	A
2822001010	Cobaltic oxide	5.5	A
2822001091	For manufacturing secondary battery	3	A
2822001099	Other	5.5	A
2822002010	Cobaltous hydroxide	5.5	A
2822002090	Other	5.5	A
2823001000	Anatase type	5.5	A
2823009000	Other	5.5	A
2824100000	Lead monoxide (litharge, massicot)	5.5	A
2824901000	Red lead and orange lead	5.5	A
2824909000	Other	5.5	A
2825101000	Hydrazine hydrate	5.5	A
2825109010	Hydrazine	5.5	A
2825109020	Inorganic salts of hydrazine	5.5	A
2825109030	Hydroxylamine	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2825109041	Hydroxyl ammonium chloride (hydroxylamine hydrochloride)	5.5	A
2825109049	Other	5.5	A
2825201000	Lithium oxide	5.5	A
2825202000	Lithium hydroxide	5	A
2825301000	Vanadic pentoxide	1	A
2825309000	Other	3	A
2825401000	Nickel oxides	5.5	A
2825402000	Nickel hydroxides	5.5	A
2825501000	Copper oxides	5.5	A
2825502010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2825502090	Other	5.5	A
2825601000	Germanium oxides	5.5	A
2825602000	Zirconium dioxide	5.5	A
2825701000	Molybdenum oxides	3	A
2825702000	Molybdenum hydroxide	5.5	A
2825800000	Antimony oxides	5.5	A
2825901010	Calcium oxide	5.5	A
2825901020	Tungsten oxides	1	A
2825901030	Tin oxides	5.5	A
2825901090	Other	5.5	A
2825902010	Calcium hydroxide	5.5	A
2825902020	Manganes hydroxides	5.5	A
2825902030	Tungsten hydroxides	5.5	A
2825902040	Tin hydroxides	5.5	A
2825902090	Other	5.5	A
2825903010	Nickel peroxides	5.5	A
2825903090	Other	5.5	A
2825909000	Other	5.5	A
2826120000	Of aluminium	5.5	A
2826191000	Calcium fluoride	5.5	A
2826193010	Potassium hydrogen fluoride	5.5	A
2826193090	Other	5.5	A
2826194000	Ammonium or sodium fluoride	5.5	A
2826195000	Tungsten Hexafluoride(WF6)	5.5	A
2826199000	Other	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2826300000	Sodium hexafluoroaluminate (synthetic cryolite)	5.5	A
2826901000	Artificial chiolite	5.5	A
2826902000	Calcium fluorosilicate	5.5	A
2826903000	Fluoroborates	5.5	A
2826904000	Fluorophosphates	5.5	A
2826905000	Fluorosulphates	5.5	A
2826906000	Fluorosilicates of sodium or of potassium	5.5	A
2826909000	Other	5.5	A
2827100000	Ammonium chloride	5.5	A
2827200000	Calcium chloride	5.5	A
2827310000	Of magnesium	5.5	A
2827320000	Of aluminium	5.5	A
2827350000	Of nickel	5.5	A
2827391000	Of copper	5.5	A
2827399000	Other	5.5	A
2827411000	Copper chloride oxides	5.5	A
2827412010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2827412090	Other	5.5	A
2827491000	Chloride oxides	5.5	A
2827492000	Chloride hydroxides	5.5	A
2827511000	Sodium bromide	5.5	A
2827512000	Potassium bromide	5.5	A
2827591000	Calcium bromide	5.5	A
2827599000	Other	5.5	A
2827601000	Iodide oxides	5.5	A
2827609010	Potassium iodide	5.5	A
2827609090	Other	5.5	A
2828100000	Commercial calcium hypochlorite and other calcium hypochlorites	5.5	A
2828901010	Sodium hypochlorite	5.5	A
2828901020	Potassium hypochlorite	5.5	A
2828901090	Other	5.5	A
2828902010	Sodium chlorite	5.5	A
2828902020	Aluminium chlorite	5.5	A
2828902090	Other	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2828903000	Hypobromites	5.5	A
2829110000	Of sodium	5.5	A
2829191000	Potassium chlorate	5.5	A
2829192000	Barium chlorate	5.5	A
2829199000	Other	5.5	A
2829901010	Sodium perchlorate	5.5	A
2829901020	Ammonium perchlorate	5.5	A
2829901090	Other	5.5	A
2829902010	Bromates	5.5	A
2829902020	Perbromates	5.5	A
2829902030	Iodates	5.5	A
2829902040	Periodates	5.5	A
2830101000	Sodium hydrogen sulphide	5.5	A
2830109000	Other	5.5	A
2830901000	Sulphides	5.5	A
2830902000	Polysulphides	5.5	A
2831101000	Sodium dithionite	5.5	A
2831102000	Sodium sulphonylate (sodium form aldehyde sulphonylate)	5.5	A
2831901000	Dithionites	5.5	A
2831902000	Sulphonylates	5.5	A
2832101000	Sodium bisulphite	5.5	A
2832109000	Other	5.5	A
2832201000	Ammonium sulphite	5.5	A
2832202000	Potassium sulphites	5.5	A
2832203000	Calcium sulphites	5.5	A
2832209000	Other	5.5	A
2832301000	Ammonium thiosulphate	5.5	A
2832302000	Sodium thiosulphate	5.5	A
2832303000	Potassium thiosulphate	5.5	A
2832309000	Other	5.5	A
2833110000	Disodium sulphate	5.5	A
2833191000	Sodium hydrogen sulphate	5.5	A
2833192000	Disodium disulphate	5.5	A
2833199000	Other	5.5	A
2833210000	Of magnesium	5.5	A
2833221000	For manufacturing secondary batteries	5	A

HSK 2015	Description	Base Rate	Staging Category
2833229000	Other	5.5	A
2833240000	Of nickel	5	A
2833251000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2833259000	Other	5.5	A
2833270000	Of barium	5.5	A
2833291000	Iron sulphates	5.5	A
2833292010	For manufacturing secondary batteries	5	A
2833292090	Other	5.5	A
2833293010	For manufacturing secondary batteries	5	A
2833293090	Other	5.5	A
2833299000	Other	5.5	A
2833300000	Alums	5.5	A
2833401000	Diammonium peroxodisulphate	5.5	A
2833402000	Disodium peroxodisulphate	5.5	A
2833403000	Calcium peroxodisulphate	5.5	A
2833409000	Other	5.5	A
2834101000	Sodium nitrite	5.5	A
2834109000	Other	5.5	A
2834210000	Of potassium	5.5	A
2834291000	Barium nitrate	5.5	A
2834299000	Other	5.5	A
2835101010	Sodium hypophosphite	5.5	A
2835101020	Calcium hypophosphite	5.5	A
2835101090	Other	5.5	A
2835102000	Phosphites	5.5	A
2835221000	Of mono-sodium	5.5	A
2835222000	Of disodium	5.5	A
2835240000	Of potassium	5.5	A
2835250000	Calcium hydrogenorthophosphate ("dicalcium phosphate")	5.5	A
2835260000	Other phosphates of calcium	5.5	A
2835291000	Aluminium phosphate	5.5	A
2835299000	Other polyphosphates	5.5	A
2835310000	Sodium triphosphate (sodium tripolyphosphate)	5.5	A
2835391000	Sodium metaphosphate	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2835392000	Sodium pyrophosphate	5.5	A
2835399000	Other	5.5	A
2836200000	Disodium carbonate	3	A
2836300000	Sodium hydrogencarbonate (sodium bicarbonate)	5.5	A
2836400000	Potassium carbonates	5.5	A
2836500000	Calcium carbonate	5.5	A
2836600000	Barium carbonate	5.5	A
2836910000	Lithium carbonates	5	A
2836920000	Strontium carbonate	5.5	A
2836991010	Magnesium carbonate	5.5	A
2836991020	Commercial ammonium carbonate and other ammonium carbonates	5.5	A
2836991031	For manufacturing secondary batteries	5	A
2836991039	Other	5.5	A
2836991090	Other	5.5	A
2836992000	Peroxocarbonates (percarbonates)	5.5	A
2837111000	Sodium cyanides	5.5	A
2837112000	Sodium cyanide oxides	5.5	A
2837191010	Potassium cyanide	5.5	A
2837191020	Copper cyanides	5.5	A
2837191030	Zinc cyanide	5.5	A
2837191090	Other	5.5	A
2837192000	Cyanide oxides	5.5	A
2837201000	Ferrocyanides	5.5	A
2837202000	Ferricyanides	5.5	A
2837209000	Other	5.5	A
2839110000	Sodium metasilicates	5.5	A
2839190000	Other	5.5	A
2839901000	Zirconium silicates	5.5	A
2839902000	Barium silicates	5.5	A
2839909000	Other	5.5	A
2840110000	Anhydrous	5	A
2840190000	Other	5	A
2840200000	Other borates	5	A
2840300000	Peroxoborates (perborates)	5	A
2841300000	Sodium dichromate	5.5	A
2841501000	Potassium chromate	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2841509000	Other	5.5	A
2841610000	Potassium permanganate	5.5	A
2841691000	Manganites	5.5	A
2841692000	Manganates	5.5	A
2841693000	Permanganates	5.5	A
2841700000	Molybdates	5.5	A
2841800000	Tungstates (wolframates)	5	A
2841901000	Stannates	5.5	A
2841902010	Barium titanate	5.5	A
2841902020	Strontium titanate	5.5	A
2841902030	Lead titanate	5.5	A
2841902090	Other	5.5	A
2841903000	Antimonates	5.5	A
2841904000	Ferrates and ferrites	5.5	A
2841905000	Vanadates	5.5	A
2841906000	Bismuthates	5.5	A
2841909000	Other	5.5	A
2842101000	Aluminosilicates	6.5	A
2842109000	Other	5.5	A
2842901000	Salts of selenium acids	5.5	A
2842903000	Double or complex salts containing sulphur	5.5	A
2842905000	Double or complex salts of selenium	5.5	A
2842909000	Other	5.5	A
2843101000	Colloidal silver	5.5	A
2843102000	Colloidal gold	5.5	A
2843103000	Colloidal platinum	5.5	A
2843109000	Other	5.5	A
2843211000	For making semiconductor	5.5	A
2843219000	Other	5.5	A
2843291000	For making semiconductor	5.5	A
2843299000	Other	5.5	A
2843301000	Potassium gold cyanide for making semiconductor	5.5	A
2843309000	Other	5.5	A
2843901000	Amalgams	5.5	A
2843909010	Platinum compounds	5.5	A
2843909090	Other	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2844101000	Natural uranium	0	A
2844102000	Dispersions (containing natural uranium or natural uranium compounds)	0	A
2844109000	Other	0	A
2844201000	Uranium enriched in U235	0	A
2844202000	Dispersions (containing uranium enriched in U235, plutonium or compounds of these products)	0	A
2844209000	Other	0	A
2844301000	Dispersions (containing uranium depleted in U235, thorium or compounds of these products)	0	A
2844309000	Other	0	A
2844401000	Radioactive elements	0	A
2844402000	Radioactive isotopes	0	A
2844403000	Dispersions (containing radioactive elements, isotopes or compound)	0	A
2844409000	Other	0	A
2844500000	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0	A
2845100000	Heavy water (deuterium oxide)	0	A
2845901000	Heavy hydrogen (deuterium)	0	A
2845902000	Isotopes of carbon	0	A
2845909000	Other	0	A
2846100000	Cerium compounds	5	A
2846901000	Yttrium oxide	5	A
2846909000	Other	5	A
2847002000	For making semiconductor	5.5	A
2847009000	Other	5.5	A
2848001000	Of copper (phosphor copper), containing more than 15 % by weight of phosphorus	5.5	A
2848002000	Aluminium phosphide	5.5	A
2848009000	Other	5.5	A
2849100000	Of calcium	5.5	A
2849200000	Of silicon	5	A
2849901000	Complex carbides	5.5	A
2849909010	Tungsten carbides	5.5	A
2849909090	Other	5.5	A
2850001000	Hydrides	5.5	A
2850002000	Nitrides	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2850003000	Azides	5.5	A
2850004000	Silicides	5.5	A
2850005000	Borides	5.5	A
2852101000	Of subheading 2825.90, 2827.39, 2827.49, 2827.60, 2830.90, 2833.29, 2834.29, 2835.39, 2837.19, 2837.20, 2841.50, 2842.10, 2842.90, 2843.90, 2848.00, 2849.90, 2850.00 or 2853.00	5.5	A
2852102000	Of heading 2931, Of subheading 2918.11, 2932.99, 2934.99.9090, 3201.90.2000, 3201.90.4000, 3206.50, 3707.90, 3822.00.1091 or 3822.00.2091	6.5	A
2852103000	Of subheading 2934.99.2000, 3822.00.1092 or 3822.00.2092	6.5	A
2852104000	Of subheading 3502.90 or 3504.00	8	A
2852105000	Of subheading 3822.00.101, 3822.00.102, 3822.00.1093, 3822.00.201, 3822.00.202 or 3822.00.2093	0	A
2852106000	Of subheading 3822.00.1099 or 3822.00.2099	8	A
2852901000	Of subheading 2830.90, 2835.39, 2842.10.9000, 2848.00, 2849.90 or 2850.00	5.5	A
2852902000	Of subheading 2842.10.1000, 2934.99.2000, 2934.99.9090, 3201.90, 3824.90.2100, 3824.90.2200 or 3824.90.2490 to 3824.90.9090	6.5	A
2852903000	Of caseinates and other casein derivatives of subheading 3501.90(excluding those for manufacturing coffee creamer)	20	E
2852904000	Of subheading 3502.90 or 3504.00	8	C
2853001000	Distilled or conductivity water and water of similar purity	5.5	A
2853002000	Compressed air	5.5	A
2853003000	Amalgam	5.5	A
2853004010	Cyanogen chloride	5.5	A
2853004090	Other	5.5	A
2853005000	Alkali amides	5.5	A
2853009000	Other	5.5	A
2901101000	Butanes	0	A
2901102000	Hexanes	0	A
2901103000	Heptanes	0	A

HSK 2015	Description	Base Rate	Staging Category
2901109000	Other	0	A
2901210000	Ethylene	0	A
2901220000	Propene (propylene)	0	A
2901230000	Butene (butylene) and isomers thereof	0	A
2901241000	Buta-1,3-diene	0	A
2901242000	Isoprene	0	A
2901291000	Hexene	0	A
2901292000	Octene	0	A
2901299000	Other	0	A
2902110000	Cyclohexane	5	A
2902191000	Ethylidene Norbornene	5	A
2902199000	Other	5	A
2902200000	Benzene	3	A
2902300000	Toluene	3	A
2902410000	o-xylene	5	A
2902420000	m-xylene	5	A
2902430000	p-xylene	3	A
2902440000	Mixed xylene isomers	3	A
2902500000	Styrene	0	A
2902600000	Ethylbenzene	5	A
2902700000	Cumene	3	A
2902901000	Naphthalene	0	A
2902902000	Methylnaphthalene	0	A
2902903000	Methyl styrene	0	A
2902909000	Other	0	A
2903111000	Chloromethane (methyl chloride)	5.5	A
2903112000	Chloroethane (ethyl chloride)	5.5	A
2903120000	Dichloromethane (methylene chloride)	5.5	A
2903130000	Chloroform (trichloromethane)	5.5	A
2903140000	Carbon tetrachloride	5.5	A
2903150000	Ethylene dichloride (ISO) (1,2-dichloroethane)	5	A
2903191000	1,1,1-trichloroethane (methyl chloroform)	5.5	A
2903199000	Other	5.5	A
2903210000	Vinyl chloride (chloroethylene)	5.5	A
2903220000	Trichloroethylene	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2903230000	Tetrachloroethylene (perchloroethylene)	5.5	A
2903290000	Other	5.5	A
2903310000	Ethylene dibromide (ISO) (1,2-dibromoethane)	5.5	A
2903391000	Bromomethane (methyl bromide)	5.5	A
2903392000	Bromoethane, excluding 1,2-dibromoethane	5.5	A
2903393000	Iodomethane	5.5	A
2903394000	Hexafluoroethane (CFC-116)	5.5	A
2903395000	1,1-difluoro ethane (HFC-152a)	5.5	A
2903396000	1,1,1,2-tetra fluoro ethane (HFC-134a)	5.5	A
2903397000	1,1,3,3,3-pentafluoro-2-(trifluoromethyl)-1-propene	5.5	A
2903399000	Other	5.5	A
2903710000	Chlorodifluoromethane	5.5	A
2903720000	Dichlorotrifluoroethanes	5.5	A
2903730000	Dichlorofluoroethanes	5.5	A
2903740000	Chlorodifluoroethanes	5.5	A
2903750000	Dichloropentafluoropropanes	5.5	A
2903761000	Bromochlorodifluoromethane(Halon-1211)	5.5	A
2903762000	Bromotrifluoromethane(Halon-1301)	5.5	A
2903763000	Dibromotetrafluoroethane(Halon-2402)	5.5	A
2903771000	Trichlorofluoromethane	5.5	A
2903772000	Dichlorodifluoromethane	5.5	A
2903773000	Trichlorotrifluoroethanes	5.5	A
2903774010	Dichlorotetrafluoroethane(CFC-114)	5.5	A
2903774020	Chloropentafluoroethane(CFC-115)	5.5	A
2903775000	Chlorotrifluoromethane(CFC-13)	5.5	A
2903776010	Pentachlorofluoroethane(CFC-111)	5.5	A
2903776020	Tetrachlorodifluoroethane(CFC-112)	5.5	A
2903777010	Heptachlorofluoropropanes(CFC-211)	5.5	A
2903777020	Hexachlorodifluoropropanes(CFC-212)	5.5	A
2903777030	Pentachlorotrifluoropropanes(CFC-213)	5.5	A
2903777040	Tetrachlorotetrafluoropropanes(CFC-214)	5.5	A
2903777050	Trichloropentafluoropropanes(CFC-215)	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2903777060	Dichlorohexafluoropropanes(CFC-216)	5.5	A
2903777070	Chloroheptafluoropropanes(CFC-217)	5.5	A
2903779000	Other	5.5	A
2903780000	Other perhalogenated derivatives	5.5	A
2903791110	Dichlorofluoromethane (HCFC-21)	5.5	A
2903791120	Chlorofluoromethane (HCFC-31)	5.5	A
2903791210	Chlorotetrafluoroethanes(HCFC-124)	5.5	A
2903791290	Other	5.5	A
2903791300	Chlorofluoropropanes	5.5	A
2903792000	Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine	5.5	A
2903799000	Other	5.5	A
2903810000	1,2,3,4,5,6-Hexachlorocyclohexane(HCH(ISO)), including lindane(ISO, INN)	5.5	A
2903820000	Aldrin(ISO), chlordane(ISO) and heptachlor(ISO)	5.5	A
2903890000	Other	5.5	A
2903911000	Chlorobenzene	5.5	A
2903919000	Other	5.5	A
2903921000	Hexachlorobenzene(ISO)	5.5	A
2903922000	DDT(ISO)(clofenotane(INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	5.5	A
2903991000	Benzyl chloride	5.5	A
2903992010	1,2,4-Trichlorobenzene	5.5	A
2903992090	Other	5.5	A
2903993000	Benzotrichloride	5.5	A
2903999000	Other	5.5	A
2904101000	Benzene sulphonic acid	5.5	A
2904109000	Other	5.5	A
2904201000	Nitrotoluene	5.5	A
2904209010	Nitrobenzene	5.5	A
2904209020	4-Nitrobiphenyl and its salts	5.5	A
2904209090	Other	5.5	A
2904901000	2,4-dinitrochlorobenzene	5.5	A
2904902000	p-nitrochlorobenzene	5.5	A
2904903000	Trichloronitromethane (chloropicrin)	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2904909000	Other	5.5	A
2905110000	Methanol (methyl alcohol)	2	A
2905121000	Propan-1-ol (propyl alcohol)	5.5	A
2905122010	For making semiconductor	5.5	A
2905122090	Other	5.5	A
2905130000	Butan-1-ol (n-butyl alcohol)	5	A
2905140000	Other butanols	5.5	A
2905161000	2-ethylhexyl alcohol	5.5	A
2905169000	Other	5.5	A
2905171000	Dodecan-1-ol (lauryl alcohol)	5.5	A
2905172000	Hexadecan-1-ol (cetyl alcohol)	5.5	A
2905173000	Octadecan-1-ol (stearyl alcohol)	5.5	A
2905191000	Heptyl alcohols	5.5	A
2905192000	Nonyl alcohol	5.5	A
2905193000	Isononyl alcohol	3	A
2905194000	Pentanol (amyl alcohol) and isomers thereof	5.5	A
2905199010	3,3-dimethyl butan-2-ol (pinacolyl alcohol)	5	A
2905199020	2-Propyl heptyl alcohol	5	A
2905199030	Isodecyl alcohol	3	A
2905199090	Other	5	A
2905221000	Geraniol, citronellol, linalool, rhodinol and nerol	5	A
2905229000	Other	5	A
2905290000	Other	5	A
2905310000	Ethylene glycol (ethanediol)	3	A
2905320000	Propylene glycol (propane-1,2-diol)	5.5	A
2905391000	1,4-Butanediol	5.5	A
2905392000	Neopentyl glycol	5.5	A
2905399000	Other	5.5	A
2905410000	2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	5.5	A
2905420000	Pentaerythritol	5.5	A
2905430000	Mannitol	8	F
2905440000	D-glucitol (sorbitol)	8	F
2905450000	Glycerol	8	A
2905490000	Other	5.5	A
2905510000	Ethchlorvynol (INN)	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2905590000	Other	5.5	A
2906110000	Menthol	5.5	A
2906120000	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	5.5	A
2906131000	Sterols	5.5	A
2906132000	Inositols	5.5	A
2906191000	Borneol	5.5	A
2906192000	Terpineols	5.5	A
2906199000	Other	5.5	A
2906210000	Benzyl alcohol	5.5	A
2906291000	Phenylethyl alcohol	5.5	A
2906292000	Phenylpropyl alcohol	5.5	A
2906293000	Cinnamyl alcohol	5.5	A
2906299000	Other	5.5	A
2907111000	Phenol	5.5	A
2907112000	Salts of phenol	5.5	A
2907121000	Cresols	5.5	A
2907122000	Salts of cresols	5.5	A
2907131000	Octylphenol	5.5	A
2907132000	Nonylphenol	5	A
2907139000	Other	5.5	A
2907151000	Naphthols	5.5	A
2907152000	Salts of naphthols	5.5	A
2907191000	Thymol	5.5	A
2907192000	Xylenols and their salts	5.5	A
2907199000	Other	5.5	A
2907211000	Resorcinol	5.5	A
2907212000	Salts of resorcinol	5.5	A
2907221000	Hydroquinone	5.5	A
2907222000	Salts of hydroquinone	5.5	A
2907231000	4,4'-Isopropylidenediphenol (bisphenol A)	5.5	A
2907232000	Salts of 4,4'-isopropylidenediphenol (bisphenol A)	5.5	A
2907291000	Catechol	5.5	A
2907299000	Other	5.5	A
2908110000	Pentachlorophenol (ISO)	5	A
2908191000	Chlorophenols, excluding pentachlorophenol	5	A

HSK 2015	Description	Base Rate	Staging Category
2908192000	Tetra bromo bisphenol-A	5	A
2908193000	Tribromophenol	5	A
2908199000	Other	5	A
2908910000	Dinoseb (ISO) and its salts	5.5	A
2908920000	4,6-Dinitro-o-cresol[DNOC(ISO)] and its salts	5.5	A
2908991000	Naphthol sulphonic acids and their salts	5.5	A
2908992000	Phenol sulphonic acids	5.5	A
2908993000	Nitrated derivatives and their salts	5.5	A
2908994000	Nitrosated derivatives and their salts	5.5	A
2908999000	Other	5.5	A
2909110000	Diethyl ether	5.5	A
2909191000	Bis (chloromethyl) ether	5.5	A
2909192000	Methyl tertiary butyl ether	5.5	A
2909199000	Other	5.5	A
2909200000	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	A
2909301000	Anisole	5.5	A
2909302000	Anethole	5.5	A
2909303000	Diphenylether	5.5	A
2909304000	Ambrette musk	5.5	A
2909305000	Decabromodiphenyl oxide	5.5	A
2909309010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2909309090	Other	5.5	A
2909410000	2,2'-Oxydiethanol (diethylene glycol, digol)	5.5	A
2909430000	Monobutyl ethers of ethylene glycol or of diethylene glycol	5.5	A
2909441000	Monomethyl ethers of ethylene glycol or of diethylene glycol	5.5	A
2909449000	Other	5.5	A
2909491000	Triethylene glycol	5.5	A
2909499000	Other	5.5	A
2909501000	Eugenol	5.5	A
2909502000	Isoeugenol	5.5	A
2909503000	Ether-alcohol-phenols	5.5	A
2909509000	Other	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2909601000	Alcohol peroxides	5.5	A
2909602000	Dicumyl peroxide	5.5	A
2909603000	Methyl ethyl ketone peroxide	5.5	A
2909609000	Other	5.5	A
2910100000	Oxirane (ethylene oxide)	5	A
2910200000	Methyloxirane (propylene oxide)	5.5	A
2910300000	1-Chloro-2,3-epoxypropane (epichlorohydrin)	5.5	A
2910400000	Dieldrin (ISO, INN)	5.5	A
2910900000	Other	5.5	A
2911001010	Acetals	5.5	A
2911001020	Hemiacetals	5.5	A
2911009000	Other	5.5	A
2912110000	Methanal (formaldehyde)	5.5	A
2912120000	Ethanal (acetaldehyde)	5.5	A
2912191000	Citronellaldehyde	5.5	A
2912192000	Citral	5.5	A
2912193000	Butanal (butyraldehyde, normal isomer)	5.5	A
2912199000	Other	5.5	A
2912210000	Benzaldehyde	5.5	A
2912292000	Phenylacetaldehyde	5.5	A
2912293000	Cinnamaldehyde	5.5	A
2912294000	Alpha-amylcinnamaldehyde	5.5	A
2912295000	Cyclamen aldehyde	5.5	A
2912299000	Other	5.5	A
2912410000	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5	A
2912420000	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	5.5	A
2912491000	3,4,5-trimethoxybenz-aldehyde	5.5	A
2912499000	Other	5.5	A
2912501000	Trioxan	5.5	A
2912502000	Paraldehyde	5.5	A
2912503000	Metaldehyde	5.5	A
2912509000	Other	5.5	A
2912600000	Paraformaldehyde	5.5	A
2913000000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2914110000	Acetone	5.5	A
2914120000	Butanone (methyl ethyl ketone)	3	A
2914130000	4-Methylpentan-2-one (methyl isobutyl ketone)	5.5	A
2914191000	3,3-dimethyl-2-butanone (pinacolone)	5.5	A
2914199000	Other	5.5	A
2914221000	Cyclohexanone	5	A
2914222000	Methylcyclohexanones	5	A
2914231000	Ionones	5	A
2914232000	Methylionones	5	A
2914291000	Jasmone	5	A
2914299000	Other	5	A
2914310000	Phenylacetone (phenylpropan-2-one)	5.5	A
2914390000	Other	5.5	A
2914401000	Diacetone alcohol (4-Hydroxy-4-methylpentane-2-one)	5.5	A
2914409000	Other	5.5	A
2914501000	Ketone-phenols	5.5	A
2914509000	Other	5.5	A
2914610000	Anthraquinone	5.5	A
2914691000	Derivatives of anthraquinone	5.5	A
2914699010	Quinone-alcohols, quinonephenols, and quinone-aldehydes	5.5	A
2914699090	Other	5.5	A
2914701000	Ketone musk	5	A
2914709010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2914709090	Other	5	A
2915110000	Formic acid	5.5	A
2915121000	Calcium formate	5.5	A
2915122000	Ammonium formate	5.5	A
2915129000	Other	5.5	A
2915131000	Methyl formate	5.5	A
2915132000	2-ethylhexylchloroformate	5.5	A
2915139000	Other	5.5	A
2915210000	Acetic acid	5.5	A
2915240000	Acetic anhydride	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2915291000	Calcium acetate	5.5	A
2915292000	Sodium acetate	5.5	A
2915293000	Cobalt acetate	5.5	A
2915299000	Other	5.5	A
2915310000	Ethyl acetate	5.5	A
2915320000	Vinyl acetate	5.5	A
2915331000	For making semiconductor	5.5	A
2915339000	Other	5.5	A
2915360000	Dinoseb (ISO) acetate	5.5	A
2915391000	Amyl acetate	5.5	A
2915392000	Isoamyl acetate	5.5	A
2915393000	Methyl acetate	5.5	A
2915394000	Isobutyl acetate	5.5	A
2915395000	2-Ethoxyethyl acetate	5.5	A
2915399000	Other	5.5	A
2915401000	Monochloroacetic acid	5.5	A
2915409000	Other	5.5	A
2915500000	Propionic acid, its salts and esters	5.5	A
2915600000	Butanoic acids, pentanoic acids, their salts and esters	5.5	A
2915701000	Palmitic acid, its salts and esters	5.5	A
2915702010	Stearic acid	5.5	A
2915702020	Magnesium stearate	5.5	A
2915702030	Lead stearate	5.5	A
2915702040	Zinc stearate	5.5	A
2915702050	Barium stearate	5.5	A
2915702060	Cadmium stearate	5.5	A
2915702070	Calcium stearate	5.5	A
2915702080	Butyl stearate	5.5	A
2915702090	Other	5.5	A
2915901000	Neodecanoilchloride and pivaloylchloride	5.5	A
2915909010	2-ethyl hexoic acid	5.5	A
2915909090	Other	5.5	A
2916111000	Acrylic acid	6.5	A
2916119000	Other	6.5	A
2916121000	Ethyl acrylate	6.5	A
2916122000	Methyl acrylate	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2916123000	Butyl acrylate	6.5	A
2916124000	2-ethyl hexyl acrylate	6.5	A
2916129000	Other	6.5	A
2916131000	Methacrylic acid	6.5	A
2916139000	Other	6.5	A
2916141000	Methyl methacrylate	6.5	A
2916149000	Other	6.5	A
2916151000	Oleic acid, its salts and esters	6.5	A
2916152000	Linoleic acid, its salts and esters	6.5	A
2916153000	Linolenic acid, its salts and esters	6.5	A
2916160000	Binapacryl(ISO)	6.5	A
2916190000	Other	6.5	A
2916201000	Cyclohexane carboxylic acid	6.5	A
2916202000	Cyclopentenyl acetic acid	6.5	A
2916209010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2916209090	Other	6.5	A
2916311000	Benzoic acid	6.5	A
2916312000	Sodium benzoate	6.5	A
2916313000	Benzyl benzoates	6.5	A
2916319010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2916319090	Other	6.5	A
2916321000	Benzoyl peroxide	6.5	A
2916322000	Benzoyl chloride	6.5	A
2916341000	Phenylacetic acid	6.5	A
2916342000	Salts of phenylacetic acid	6.5	A
2916391000	Cinnamic acid	6.5	A
2916399010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2916399090	Other	6.5	A
2917111000	Oxalic acid	6.5	A
2917112000	Salts of oxalic acid	6.5	A
2917113000	Esters of oxalic acid	6.5	A
2917121000	Adipic acid	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2917122000	Salts of adipic acid	6.5	A
2917123010	Diocetyl adipate	6.5	A
2917123090	Other	6.5	A
2917131000	Azelaic acid, its salts and esters	6.5	A
2917132000	Sebacic acid, its salts and esters	6.5	A
2917140000	Maleic anhydride	6.5	B
2917191000	Maleic acid	6.5	A
2917192000	Succinic acid	6.5	A
2917193000	Sodium succinate	6.5	A
2917194000	Diethyl malonate	6.5	A
2917195000	Diisopropyl malonate	6.5	A
2917199000	Other	6.5	A
2917200000	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6.5	A
2917321000	Di-2-ethyl hexyl orthophthalate	6.5	A
2917329000	Other	6.5	A
2917331000	Dinonyl orthophthalate	6.5	A
2917332000	Didecyl orthophthalates	6.5	A
2917341000	Diheptyl orthophthalate	6.5	A
2917342000	Diisodecyl orthophthalate	6.5	A
2917343000	Dibutyl orthophthalates	6.5	A
2917349000	Other	6.5	A
2917350000	Phthalic anhydride	6.5	A
2917361000	Terephthalic acid	3	A
2917369000	Other	6.5	A
2917370000	Dimethyl terephthalate	6.5	A
2917391000	Isophthalic acid	6.5	A
2917392000	Triocetyltrimellitate (T.O.T.M)	6.5	A
2917393000	Trimellitic anhydride	6.5	A
2917399000	Other	6.5	A
2918111000	Lactic acid	6.5	A
2918112000	Salts of lactic acid	6.5	A
2918113000	Esters of lactic acid	6.5	A
2918120000	Tartaric acid	6.5	A
2918131000	Salts of tartaric acid	6.5	A
2918132000	Esters of tartaric acid	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2918140000	Citric acid	6.5	A
2918151010	Calcium citrate	6.5	A
2918151090	Other	6.5	A
2918152000	Esters of citric acid	6.5	A
2918161000	Gluconic acid	6.5	A
2918162000	Salts of gluconic acid	6.5	A
2918163000	Esters of gluconic acid	6.5	A
2918180000	Chlorobenzilate (ISO)	6.5	A
2918191010	Malic acid	6.5	A
2918191020	2,2-diphenyl-2-hydroxyacetic acid (benzilic acid)	6.5	A
2918191090	Other	6.5	A
2918192010	Salts of malic acid	6.5	A
2918192090	Other	6.5	A
2918193010	Esters of malic acid	6.5	A
2918193020	Methyl benzilate	6.5	A
2918193090	Other	6.5	A
2918199000	Other	6.5	A
2918211000	Salicylic acid	6.5	A
2918212010	Sodium salicylate	6.5	A
2918212090	Other	6.5	A
2918221000	O-acetylsalicylic acid	6.5	A
2918222000	Salts of o-acetylsalicylic acid	6.5	A
2918223000	Esters of o-acetylsalicylic acid	6.5	A
2918231010	Methyl salicylate	6.5	A
2918231020	Ethyl salicylate	6.5	A
2918231090	Other	6.5	A
2918232000	Salts of other esters of salicylic acid	6.5	A
2918291000	β -oxynaphthoic acid and its salts	6.5	A
2918299010	Gallic acid	6.5	A
2918299020	Parahydroxynaphthoic acid	6.5	A
2918299030	Parahydroxybenzoic acid	6.5	A
2918299040	Salts and esters of gallic acid	6.5	A
2918299090	Other	6.5	A
2918301000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2918309000	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2918910000	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	6.5	A
2918991000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2918999000	Other	6.5	A
2919100000	Tris(2,3-dibromopropyl) phosphate	6.5	A
2919901011	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2919901019	Other	6.5	A
2919901020	Glycerophosphoric acid	6.5	A
2919901090	Other	6.5	A
2919902000	Salts of phosphoric esters	6.5	A
2919909000	Other	6.5	A
2920111000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2920119000	Other	6.5	A
2920191000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2920199010	0,0-dimethyl-0-(3-methyl-4-nitrophenyl) thiophosphate	6.5	A
2920199090	Other	6.5	A
2920901010	Dimethyl sulfate	6.5	A
2920901020	Diethyl sulfate	6.5	A
2920901090	Other	6.5	A
2920902000	Of nitrous and nitric esters	6.5	A
2920903000	Of carbonic esters	6.5	A
2920904010	Dimethyl phosphite	6.5	A
2920904020	Diethyl phosphite	6.5	A
2920904030	Trimethyl phosphite	6.5	A
2920904040	Triethyl phosphite	6.5	A
2920909010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2920909090	Other	6.5	A
2921111010	Methylamine	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2921111020	Salts of methylamine	6.5	A
2921112010	Dimethylamine	6.5	A
2921112020	Salts of dimethylamine	6.5	A
2921113010	Trimethylamine	6.5	A
2921113020	Salts of trimethylamine	6.5	A
2921191000	Dimethylaminoethyl chloride hydrochloride	6.5	A
2921192000	Diethylamine and its salts	6.5	A
2921199010	Dimethyl laurylamine	6.5	A
2921199020	Chlormethine (INN) (bis(2-chloroethyl)methylamine)	6.5	A
2921199030	Bis (2-chloroethyl) ethylamine	6.5	A
2921199040	Trichlormethine (INN) (tris(2-chloroethyl)amine)	6.5	A
2921199050	Di-isopropylamine	6.5	A
2921199060	N,N-diisopropyl- β -aminoethylchloride	6.5	A
2921199070	N,N-Dialkyl(methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines and their protonated salts	6.5	A
2921199090	Other	6.5	A
2921211000	Ethylenediamine	6.5	A
2921212000	Salts of ethylenediamine	6.5	A
2921221000	Hexamethylenediamine	6.5	A
2921222000	Hexamethylenediamine adipate	6.5	A
2921229000	Other	6.5	A
2921291000	Diethylenetriamine	5	A
2921292000	Triethylene tetramine	5	A
2921299000	Other	5	A
2921301000	Cyclohexylamine	6.5	A
2921309000	Other	6.5	A
2921411000	Aniline	6.5	A
2921412000	Salts of aniline	6.5	A
2921421000	Nitrohalogenated derivatives of aniline	6.5	A
2921422000	2,4,5-trichloroaniline	6.5	A
2921429010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2921429090	Other	6.5	A
2921431000	Para-toluidine-m-sulfonic acid and its salts	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2921432000	2-chloro-para-toluidine-5-sulfonic acid and its salts	6.5	A
2921433000	3-amino-6-chlorotoluene-4-sulfonic acid and its salts	6.5	A
2921439010	Toluidines	6.5	A
2921439091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2921439099	Other	6.5	A
2921441000	Diphenylamine	6.5	A
2921449000	Other	6.5	A
2921451000	1-naphthylamine-4-sulfonic acid and its salts	6.5	A
2921459010	1-Naphthylamine (alpha-naphthylamine) and its salts	6.5	A
2921459020	2-Naphthylamine (beta-naphthylamine) and its salts	6.5	A
2921459030	2-naphthylamine-3,6,8-trisulfonic acid and its salts	5	A
2921459090	Other	6.5	A
2921460000	Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	6.5	A
2921491000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2921499000	Other	6.5	A
2921511000	N-phenyl-N'-isopropyl-para-phenylenediamine	6.5	A
2921512000	N-(1,3-Dimethyl butyl)-N'-phenyl-para-phenylenediamine	6.5	A
2921519010	o-phenylene diamine	6.5	A
2921519020	m-phenylene diamine	6.5	A
2921519030	p-phenylene diamine	6.5	A
2921519040	Diaminotoluenes	6.5	A
2921519090	Other	6.5	A
2921591000	3,3-Dichloro benzidine sulfonic acid salts	6.5	A
2921599010	Benzidine	6.5	A
2921599020	Benzidine dihydrochloride	6.5	A
2921599030	4,4'diaminostilbene-2,2'-disulfonic acid and its salts	6.5	A
2921599040	Benzidine's salts other than	6.5	A

HSK 2015	Description	Base Rate	Staging Category
	benzidine dihydrochloride		
2921599050	o-Tolidine and its salts	6.5	A
2921599090	Other	6.5	A
2922111000	Monoethanolamine	6.5	A
2922112000	Salts of monoethanolamine	6.5	A
2922121000	Diethanolamine	6.5	A
2922122000	Salts of diethanolamine	6.5	A
2922131000	Triethanolamine	3	A
2922132000	Salts of triethanolamine	6.5	A
2922140000	Dextropropoxyphene (INN) and its salts	6.5	A
2922191000	Arylethanolamines	6.5	A
2922193010	N,N-Dimethyl-2 aminoethanol and its protonated salts	6.5	A
2922193020	N,N-Diethyl-2-aminoethanol and its protonated salts	6.5	A
2922193090	Other	6.5	A
2922194000	Ethyldiethanolamine	6.5	A
2922195000	Methyldiethanolamine	6.5	A
2922196000	Diethylaminoethanol	6.5	A
2922199000	Other	6.5	A
2922211000	7-amino-1-naphthol-3-sulphonic acid (gamma acid) and its salts	6.5	A
2922212000	8-amino-1-naphthol-3, 6-disulphonic acid (H acid) and its salts	3	A
2922213000	2-amino-5-naphthol-7-disulphonic acid (J acid) and its salts	6.5	A
2922219000	Other	6.5	A
2922291000	Para-aminophenol	6.5	A
2922299010	Meta-aminophenol	6.5	A
2922299020	Ortho-aminophenol	6.5	A
2922299030	Amino cresols	6.5	A
2922299040	Phenetidines and their salts	6.5	A
2922299090	Other	6.5	A
2922310000	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	6.5	A
2922392000	Amino anthraquinons and their salts	6.5	A
2922393000	Derivatives of amino anthraquinons	6.5	A
2922399000	Other	6.5	A
2922411000	Lysine	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2922412000	Esters of lysine	6.5	A
2922413000	Salts of lysine and its esters	6.5	A
2922421000	Glutamic acid	5	A
2922422000	Sodium glutamate	6.5	A
2922423000	Other salts of glutamic acid	6.5	A
2922431000	Anthranilic acid	6.5	A
2922439000	Salts of anthranilic acid	6.5	A
2922440000	Tilidine (INN) and its salts	6.5	A
2922491000	Glycine	6.5	A
2922492000	Alanine	6.5	A
2922493000	Leucine	6.5	A
2922494000	Valine	6.5	A
2922495000	Aspartic acid	6.5	A
2922496000	Phenylglycine	6.5	A
2922497000	Ethyl para amino benzoate	6.5	A
2922499000	Other	6.5	A
2922501000	Serine	6.5	A
2922502000	Para-amino salicylic acid and its salts	6.5	A
2922503000	1-p-nitrophenol-2-amino-1,3-propane diol	6.5	A
2922504000	Dialphahydroxyphenylglycine	6.5	A
2922509010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2922509090	Other	6.5	A
2923101000	Choline	6.5	A
2923102000	Salts of choline	6.5	A
2923201000	Lecithins	6.5	A
2923202000	Other phosphoaminolipids	6.5	A
2923900000	Other	6.5	A
2924110000	Meprobamate (INN)	6.5	A
2924121000	Fluoroacetamide (ISO)	6.5	A
2924122000	Monocrotophos (ISO)	6.5	A
2924123000	Phosphamidon (ISO)	6.5	A
2924191000	Dimethylformamide	6.5	A
2924192000	Dimethylacetamide	6.5	A
2924199010	Material for manufacturing agricultural chemicals (registered	2	A

HSK 2015	Description	Base Rate	Staging Category
	material under the Agricultural Chemicals Management Act)		
2924199090	Other	6.5	A
2924211000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2924219000	Other	6.5	A
2924230000	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	6.5	A
2924240000	Ethinamate (INN)	6.5	A
2924291010	Aminoacetanilide and its derivatives	6.5	A
2924291020	Acetaminophen	6.5	A
2924291090	Other	6.5	A
2924292000	Aceto acetanilide and its derivatives	5	A
2924299010	Lidocaine hydrochloride	6.5	A
2924299091	Iopromide, Iopamidol and Iomeprol	0	A
2924299092	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2924299099	Other	6.5	A
2925111000	Saccharin	6.5	A
2925112000	Salts of saccharin	6.5	A
2925120000	Glutethimide (INN)	6.5	A
2925191000	Phthalimide	6.5	A
2925199010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2925199090	Other	6.5	A
2925210000	Chlordimeform (ISO)	6.5	A
2925291000	Diphenyl guanidine	6.5	A
2925299010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2925299090	Other	6.5	A
2926100000	Acrylonitrile	6.5	A
2926200000	1-Cyanoguanidine (dicyandiamide)	6.5	A
2926300000	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	6.5	A
2926901000	Acetonitrile	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2926902000	1,4-diamino-2,3-dicyanoanthraquinon	6.5	A
2926909010	Malono nitrile	6.5	A
2926909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2926909099	Other	6.5	A
2927001100	6-nitro-1-diazo-2-naphthol-4-sulfonic acid	6.5	A
2927001900	Other	6.5	A
2927002100	Azodicarbonamide	6.5	A
2927002910	Azoisobutyronitrile	6.5	A
2927002990	Other	6.5	A
2927003000	Azoxy-compounds	6.5	A
2928001000	Phenylhydrazine	6.5	A
2928009010	Perillartine	6.5	A
2928009020	Methylethyl ketoxime	6.5	A
2928009091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2928009099	Other	6.5	A
2929101000	Toluene diisocyanate	6.5	A
2929102000	Diphenyl methane diisocyanate	6.5	A
2929109000	Other	6.5	A
2929901000	Isocyanides	6.5	A
2929903000	Dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates	6.5	A
2929904000	Diethyl-n,n-dimethylphosphoramidates	6.5	A
2929905000	o-ethyl-2-diisopropylaminoethyl methylphosphonite	6.5	A
2929906000	N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides	6.5	A
2929909000	Other	6.5	A
2930201010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2930201090	Other	6.5	A
2930202010	Material for manufacturing agricultural chemicals (registered material under the Agricultural	2	A

HSK 2015	Description	Base Rate	Staging Category
	Chemicals Management Act)		
2930202090	Other	6.5	A
2930301000	Thiuram mono-sulphides	6.5	A
2930302000	Thiuram di-sulphides	6.5	A
2930303000	Thiuram tetra-sulphides	6.5	A
2930400000	Methionine	6.5	A
2930501000	Captafol (ISO)	6.5	A
2930502000	Methamidophos (ISO)	6.5	A
2930901000	Sodium-2-amino-4-methylthiobutylate	6.5	A
2930902010	Thiourea	6.5	A
2930902020	Thiocarbanilide	6.5	A
2930902091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2930902099	Other	6.5	A
2930903010	Thioalcohols	6.5	A
2930903020	Thiophenols	6.5	A
2930903030	N,N-Diisopropyl- β -aminoethanthiol	6.5	A
2930903040	N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols and their protonated salts	6.5	A
2930904010	Thiodiglycol (INN) (bis(2-hydroxyethyl)sulphide)	6.5	A
2930904020	Thioaniline	6.5	A
2930904090	Other	6.5	A
2930905010	2-Chloroethylchloromethylsulphide	6.5	A
2930905020	Bis (2-chloroethyl) sulphide	6.5	A
2930905030	Bis (2-chloroethylthio) methane	6.5	A
2930905040	1,2-Bis (2-chloroethylthio) ethane	6.5	A
2930905050	1,3-Bis (2-chloroethylthio)-n-propane	6.5	A
2930905060	1,4-Bis (2-chloroethylthio)-n-butane	6.5	A
2930905070	1,5-Bis (2-chloroethylthio)-n-pentane	6.5	A
2930905081	Bis(2-chloroethylthiomethyl)ether	6.5	A
2930905082	Bis(2-chloroethylthioethyl)ether	6.5	A
2930905090	Other	6.5	A
2930906000	[S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl)amino) ethyl] hydrogen alkyl (methyl, ethyl, n-propyl or	6.5	A

HSK 2015	Description	Base Rate	Staging Category
	isopropyl)phosphonothioates and their O-alkyl (\leq C10, including cycloalkyl) esters; alkylated or protonated salts thereof		
2930907000	O,O-Diethyl s-[2-(diethylamino)ethyl] phosphorothioate and its alkylated or protonated salts	6.5	A
2930908000	O-Ehtyl, S-phenyl ethylphosphonothiolothionate (fonofos)	6.5	A
2930909010	Thioacids	6.5	A
2930909020	Isothiocyanates	6.5	A
2930909030	Cysteine	6.5	A
2930909040	Cystine	6.5	A
2930909050	Glutathion	6.5	A
2930909060	8-Chloro-6-tosylotinic acid ethyl ester	6.5	A
2930909070	Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	6.5	A
2930909080	Dithiocarbonates (xanthates)	6.5	A
2930909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2930909099	Other	6.5	A
2931100000	Tetramethyl lead and tetraethyl lead	6.5	A
2931200000	Tributyltin compounds	6.5	A
2931901010	2-Chlorovinylchloroarsine	6.5	A
2931901020	Bis (2-chlorovinyl) chloroarsine	6.5	A
2931901030	Tris (2-chlorovinyl) arsine	6.5	A
2931901091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2931901099	Other	6.5	A
2931902100	[O-2-(dialkyl(methyl,ethyl, n-propyl or isopropyl)amino)ethyl]hydrogen alkyl (methyl,ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl (\leq C10, including cycloalkyl)esters; alkylated or protonated salts thereof	6.5	A
2931902200	O-Isopropyl methylphosphonochloridate	6.5	A
2931902300	O-Pinacolyl methylphosphonochloridate	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2931902400	O-Alkyl (\leq C10, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates	6.5	A
2931902500	O-Alkyl (\leq C10, including cycloalkyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates	6.5	A
2931902911	Dimethyl methylphosphonate	6.5	A
2931902912	Diethyl ethylphosphonate	6.5	A
2931902913	Diethyl methylphosphonate	6.5	A
2931902914	Dimethyl ethylphosphonate	6.5	A
2931902915	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2931902919	Others	6.5	A
2931902991	Material for manufacturing agricultural chemicals(registered material under the Agricultural Chemicals Management Act)	2	A
2931902999	Other	6.5	A
2931903010	Alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonyl difluorides	6.5	A
2931903090	Other	6.5	A
2931904010	Methyl phosphonyl dichloride	6.5	A
2931904020	Methyl phosphinyl dichloride	6.5	A
2931904030	Ethyl phosphonyl dichloride	6.5	A
2931904040	Ethyl phosphinyl dichloride	6.5	A
2931904090	Other	6.5	A
2931909010	Dibutyl tin oxide	6.5	A
2931909020	Diethyl aluminium chloride	6.5	A
2931909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2931909099	Other	6.5	A
2932110000	Tetrahydrofuran	6.5	A
2932120000	2-Furaldehyde (furfuraldehyde)	6.5	A
2932131000	Furfuryl alcohol	6.5	A
2932132000	Tetrahydrofurfuryl alcohol	6.5	A
2932191000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2932199000	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2932201010	Coumarin	5	A
2932201020	Methylcoumarins	5	A
2932201030	Ethylcoumarins	5	A
2932209010	Nonalactone	5	A
2932209020	Undecalactone	5	A
2932209030	Butyrolactone	5	A
2932209040	Santonin	5	A
2932209050	Phenolphthalein	5	A
2932209060	Glucuronolactone	5	A
2932209070	Dehydracetic acid and its salts	5	A
2932209080	Acetyl ketene (diketene)	5	A
2932209091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2932209099	Other	5	A
2932910000	Isosafrole	6.5	A
2932920000	1-(1,3-Benzodioxol-5-yl)propane-2-one	6.5	A
2932930000	Piperonal	6.5	A
2932940000	Safrole	6.5	A
2932950000	Tetrahydrocannabinols (all isomers)	6.5	A
2932991000	Dioxanes	6.5	A
2932992000	Benzo-furan (coumarone)	6.5	A
2932993000	Cineole	5.5	A
2932999010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2932999090	Other	6.5	A
2933111000	Methylene bis(1-phenyl-2,3-dimethyl-4-methylamino pyrazolone-5)	6.5	A
2933119010	Phenazone (antipyrin)	6.5	A
2933119030	Sulpyrine	6.5	A
2933119040	Isopropyl antipyrin	6.5	A
2933119091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933119099	Other	6.5	A
2933191000	Pyrazolone and its derivatives	6.5	A
2933199010	Phenyl butazone	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2933199020	Pyrazolate	6.5	A
2933199091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933199099	Other	6.5	A
2933211000	Hydantoin	6.5	A
2933212000	Derivatives of hydantoin	6.5	A
2933291000	Lysidine	6.5	A
2933299010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933299090	Other	6.5	A
2933311000	Pyridine	6.5	A
2933312000	Salts of pyridine	6.5	A
2933321000	Piperidine	6.5	A
2933329000	Salts of piperidine	6.5	A
2933330000	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN) dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	6.5	A
2933391000	Isonicotinic acid hydrazide	6.5	A
2933393000	3-Hydroxy-1-methylpiperidine	6.5	A
2933394000	3-Quinuclidinyl benzilate	6.5	A
2933395000	Quinuclidin-3-ol	6.5	A
2933399010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933399090	Other	6.5	A
2933410000	Levorphanol (INN) and its salts	6.5	A
2933491000	Pyrvinium pamoate	6.5	A
2933499010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A

HSK 2015	Description	Base Rate	Staging Category
2933499090	Other	6.5	A
2933520000	Malonylurea (barbituric acid) and its salts	6.5	A
2933530000	Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbitol (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbitol (INN); salts thereof	6.5	A
2933540000	Other derivatives of malonylurea (barbituric acid); salts thereof	6.5	A
2933550000	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	6.5	A
2933591100	5-fluorouracil	6.5	A
2933591910	Pyrimidine	6.5	A
2933591991	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933591999	Other	6.5	A
2933592010	Piperazine	6.5	A
2933592020	Piperazine citrate	6.5	A
2933592030	Piperazine adipate	6.5	A
2933592040	1-amino-4-methylpiperazine	6.5	A
2933592090	Other	6.5	A
2933610000	Melamine	6.5	A
2933691000	Cyanuric chloride	3	A
2933692000	Hexamethylene tetramine	6.5	A
2933699010	Trimethylene trinitramine	6.5	A
2933699091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933699099	Other	6.5	A
2933710000	6-Hexanelactam (epsilon-caprolactam)	3	A
2933720000	Clobazam (INN) and methyprylon (INN)	6.5	A
2933791000	Isatin	6.5	A
2933792000	2-hydroxyquinoline	6.5	A
2933793000	1-vinyl-2-pyrrolidone	6.5	A
2933799000	Other	6.5	A
2933910000	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN),	6.5	A

HSK 2015	Description	Base Rate	Staging Category
	clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN) tetrazepam (INN) and triazolam (INN); salts thereof		
2933991000	Indole and its derivatives	6.5	A
2933999010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933999090	Other	6.5	A
2934101000	Aminothiazole and its derivative	6.5	A
2934109010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2934109090	Other	6.5	A
2934201000	Benzothiazole	6.5	A
2934202000	Mercaptobenzothiazole	6.5	A
2934203000	Dibenzothiazolyl disulphide	6.5	A
2934209010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2934209090	Other	6.5	A
2934301000	Phenothiazine (thiodiphenyl amine)	6.5	A
2934309000	Other	6.5	A
2934910000	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	6.5	A
2934991000	Morpholine	6.5	A
2934992000	Nucleic acids, their salts and derivatives	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2934993000	7-Aminocephalosporanic acid	6.5	A
2934999010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2934999090	Other	6.5	A
2935002000	5-amino-2-methyl-n-phenyl benzene sulfonamide	6.5	A
2935003000	Para-toluidine-3-sulfon anilide	6.5	A
2935004000	2-amino-n-ethylbenzene sulfonanilide	6.5	A
2935006000	Sulfamethoxazole	6.5	A
2935007000	Sulfamethoxine	6.5	A
2935008010	Sulphamine	6.5	A
2935008020	Sulphapyridine	6.5	A
2935008030	Sulphadiazine	6.5	A
2935008040	Sulphamerazine	6.5	A
2935008050	Sulphathiazole	6.5	A
2935008090	Other	6.5	A
2935009020	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2935009090	Other	6.5	A
2936210000	Vitamins A and their derivatives	6.5	A
2936220000	Vitamin B1 and its derivatives	6.5	A
2936230000	Vitamin B2 and its derivatives	6.5	A
2936240000	D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	6.5	A
2936250000	Vitamin B6 and its derivatives	6.5	A
2936260000	Vitamin B12 and its derivatives	6.5	A
2936271000	Ascorbic acid	6.5	A
2936272000	Sodium ascorbate	6.5	A
2936273000	Calcium ascorbate	6.5	A
2936279000	Other	6.5	A
2936281000	Alpha-tocopherol acetate	6.5	A
2936289000	Other	6.5	A
2936291010	Vitamin B9	6.5	A
2936291090	Other	6.5	A
2936292000	Vitamins D and their derivatives	6.5	A
2936293000	Vitamin H and its derivatives	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2936294000	Vitamins K and their derivatives	6.5	A
2936295000	Nicotinamide and its derivatives	6.5	A
2936299000	Other	6.5	A
2936901000	Provitamins, unmixed	6.5	A
2936909000	Other	6.5	A
2937111000	Of subheading 2933.9 or 2934.9	6.5	A
2937119000	Other	0	A
2937120000	Insulin and its salts	0	A
2937191000	Of subheading 2933.9 or 2934.9	6.5	A
2937199000	Other	0	A
2937211000	Cortisone	0	A
2937212000	Hydrocortisone	0	A
2937213000	Prednisone	0	A
2937214000	Prednisolone	0	A
2937220000	Halogenated derivatives of corticosteroidal hormones	0	A
2937230000	Oestrogens and progestogens	0	A
2937292000	Of subheading 2914.50.	5.5	A
2937299000	Other	0	A
2937501000	Of subheading 2918.19 or 2918.9	6.5	A
2937502000	Of subheading 2934.9	6.5	A
2937509000	Other	0	A
2937901000	Of subheading 2933.9 or 2934.9	6.5	A
2937902100	Epinephrine	0	A
2937902910	Of subheading 2922.50	6.5	A
2937902990	Other	0	A
2937903000	Amino-acid derivatives	0	A
2937909000	Other	0	A
2938101000	Rutoside (rutin)	6.5	A
2938102000	Derivatives of rutoside	6.5	A
2938901000	Digitalis glycosides	6.5	A
2938902000	Glycyrrhizin and glycyrrhizates	6.5	A
2938903000	Saponins	6.5	A
2938904000	Stevioside	6.5	A
2938909000	Other	6.5	A
2939111000	Morphine	0	A
2939112000	Ethylmorphine	0	A

HSK 2015	Description	Base Rate	Staging Category
2939113000	Codeine	0	A
2939114000	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	8	A
2939119000	Other	0	A
2939190000	Other	0	A
2939200000	Alkaloids of cinchona and their derivatives; salts thereof	0	A
2939300000	Caffeine and its salts	0	A
2939411000	Ephedrines	0	A
2939419000	Salts of ephedrines	0	A
2939421000	Pseudoephedrine (INN)	0	A
2939429000	Salts of pseudoephedrine	0	A
2939430000	Cathine (INN) and its salts	0	A
2939440000	Norephedrine and its salts	0	A
2939490000	Other	0	A
2939510000	Fenetylline (INN) and its salts	0	A
2939590000	Other	0	A
2939611000	Ergometrine (INN)	0	A
2939619000	Salts of ergometrine (INN)	0	A
2939621000	Ergotamin (INN)	0	A
2939629000	Salts of ergotamin (INN)	0	A
2939631000	Lysergic acid	0	A
2939639000	Salts of lysergic acid	0	A
2939690000	Other	0	A
2939910000	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	0	A
2939991000	Atropine and homatropine	0	A
2939992000	Arecoline	0	A
2939993000	Piperine	0	A
2939994000	Nicotine and its salts	0	A
2939999000	Other	0	A
2940001010	Galactose	6.5	A
2940001020	Sorbose	6.5	A
2940001030	Xylose	6.5	A
2940001090	Other	6.5	A
2940002010	Hydroxypropyl sucrose	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2940002090	Other	6.5	A
2941101000	Penicilline G potassium	6.5	A
2941109010	Penicilline G sodium	6.5	A
2941109020	Penicilline V	6.5	A
2941109090	Other	6.5	A
2941201000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2941209000	Other	6.5	A
2941301000	Chlorotetracycline	6.5	A
2941302000	Oxy-tetracycline hydrochloride	6.5	A
2941303000	Chlorotetracycline hydrochloride	6.5	A
2941309000	Other	6.5	A
2941400000	Chloramphenicol and its derivatives; salts thereof	6.5	A
2941501000	Erythromycin thiocyanate	6.5	A
2941509000	Other	6.5	A
2941902000	11-alpha-chloro-6-deoxy-6-demethyl-6-methylene-5-oxytetracycline-paratoluene sulfonate	6.5	A
2941909010	Kanamycine sulfate	6.5	A
2941909020	Ledermycine	6.5	A
2941909030	Gentamycine sulfate	6.5	A
2941909040	Leucomycin	6.5	A
2941909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2941909099	Other	6.5	A
2942001000	Ketenes	6.5	A
2942009010	Copper acetoarsenite	6.5	A
2942009090	Other	6.5	A
3001201000	Gland extracts	0	A
3001202000	Liver extracts	0	A
3001203000	Gall bag extracts	0	A
3001204000	Pancreas extracts	0	A
3001205000	Stomach extracts	0	A
3001209000	Other	0	A
3001901010	Of human body	0	A
3001901090	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
3001902010	Bear's gall	0	A
3001902090	Other	0	A
3001909010	Heparin and its salts	0	A
3001909020	Of human body	0	A
3001909090	Other	0	A
3002101000	Preparations of blood fractions and put up in packings as medicaments	0	A
3002102010	Haemoglobin	0	A
3002102020	Globulins	0	A
3002103000	Thrombin and prothrombinase	0	A
3002109010	Antisera	0	A
3002109020	Serums and blood plasma (excluding reproduced by synthesis)	0	A
3002109030	Of subheading 2925.29, 2933.29, 2934.99, 2937.90.1000, 3002.90.3010 or 3907.20[excluding materials for manufacturing agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)]	6.5	A
3002109040	Of subheading 2937.90.9000	0	A
3002109050	Of subheading 3002.90.3020	0	A
3002109090	Other	0	A
3002200000	Vaccines for human medicine	0	A
3002301000	Vaccines against foot and mouth disease	0	A
3002309000	Other	0	A
3002901000	Human blood	0	A
3002902000	Animal blood (prepared for therapeutic, prophylactic or diagnostic uses)	0	A
3002903010	Saxitoxin	6.5	A
3002903020	Ricin	8	A
3002903090	Other	0	A
3002904000	Microbial culture	0	A
3002905000	Virus and anti-virus	0	A
3002906000	Bacteriophage	0	A
3002907000	Of subheading 2933.29[excluding materials for manufacturing agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)]	6.5	A
3002908000	Of subheading 3002.10.1000, 3002.10.20 or 3002.10.3000	0	A
3002909000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
3003101000	Containing penicillines or derivatives thereof, with a penicillanic acid structure	8	A
3003102000	Containing streptomycins or their derivatives	8	A
3003201000	Anti-tuberculosis preparations and anti-cancer preparations	8	A
3003209010	Preparations containing chloramphenicol	8	A
3003209090	Other	8	A
3003310000	Containing insulin	8	A
3003391010	Preparations containing pituitary (anterior) hormones	8	A
3003391020	Preparations containing pituitary (posterior) hormones	8	A
3003392000	Preparations containing salivary gland hormones	8	A
3003393000	Preparations containing thyroid and parathyroid hormones	8	A
3003394000	Preparations containing anabolic steroids	8	A
3003395000	Preparations containing adrenal cortical hormones	8	A
3003396000	Preparations containing adrenal medulla hormones	8	A
3003397000	Preparations containing male sex hormones	8	A
3003398000	Preparations containing estrogens and gestagens, progestins	8	A
3003399000	Other	8	A
3003401000	Anti-cancer preparations	8	A
3003409110	Preparations containing morphine	8	A
3003409120	Preparations containing quinine	8	A
3003409130	Preparations containing theobromine	8	A
3003409210	Preparations containing caffeine	8	A
3003409220	Preparations containing strychnine	8	A
3003409230	Preparations containing ephedrine	8	A
3003409310	Preparations containing cocaine	8	A
3003409320	Preparations containing alkaloids of rye ergot	8	A
3003409330	Preparations containing nicotine	8	A
3003409400	Preparations containing atropine and homatropine	8	A
3003409500	Preparations containing arecoline	8	A
3003409600	Preparations containing piperine	8	A
3003409900	Other	8	A
3003901000	Anti-tuberculosis preparations, anthelmintic preparations and	8	A

HSK 2015	Description	Base Rate	Staging Category
	anticancer preparations		
3003909100	Preparations containing aspirin	8	A
3003909200	Preparations containing anti-allergic agents	8	A
3003909300	Preparations containing vitamins	8	A
3003909400	Preparations containing antler	8	A
3003909500	Preparations containing ginseng	8	A
3003909600	Preparations containing royal jelly	8	A
3003909900	Other	8	A
3004101000	Containing penicillins or derivatives thereof, with a penicillanic acid structure	8	A
3004102000	Containing streptomycins or their derivatives	8	A
3004201000	Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations	8	A
3004209100	Preparations containing chloramphenicol	8	A
3004209200	Preparations containing erythromycin	8	A
3004209300	Preparations containing oxy-tetracycline	8	A
3004209400	Preparations containing kanamycin	8	A
3004209900	Other	8	A
3004310000	Containing insulin	8	A
3004320000	Containing corticosteroid hormones, their derivatives or structural analogues	8	A
3004391010	Preparations containing pituitary (anterior) hormones	8	A
3004391020	Preparations containing pituitary (posterior) hormones	8	A
3004392000	Preparations containing salivary gland hormones	8	A
3004393000	Preparations containing thyroid and parathyroid hormones	8	A
3004394000	Preparations containing anabolic steroids	8	A
3004395000	Preparations containing adrenal medulla hormones	8	A
3004396000	Preparations containing male sex hormones	8	A
3004397000	Preparations containing estrogens and gestagens, progestins	8	A
3004399000	Other	8	A
3004401000	Anti-cancer preparations	8	A
3004409110	Preparations containing morphine	8	A
3004409120	Preparations containing quinine	8	A

HSK 2015	Description	Base Rate	Staging Category
3004409130	Preparations containing theobromine	8	A
3004409210	Preparations containing caffeine	8	A
3004409220	Preparations containing strychnine	8	A
3004409230	Preparations containing ephedrine	8	A
3004409310	Preparations containing cocaine	8	A
3004409320	Preparations containing alkaloids of rye ergot	8	A
3004409330	Preparations containing nicotine	8	A
3004409400	Preparations containing atropine and homatropine	8	A
3004409500	Preparations containing arecoline	8	A
3004409600	Preparations containing piperine	8	A
3004409900	Other	8	A
3004501000	Preparations containing vitamin A	8	A
3004502010	Preparations containing vitamin B1	8	A
3004502090	Other	8	A
3004503000	Preparations containing vitamin C	8	A
3004504000	Preparations containing vitamin D	8	A
3004505000	Preparations containing vitamin E	8	A
3004506000	Preparations containing vitamin H	8	A
3004507000	Preparations containing vitamin K	8	A
3004509000	Other	8	B
3004901000	Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations	8	B
3004909100	Preparations containing aspirin	8	A
3004909200	Preparations containing anti-allergic agents	8	B
3004909300	Preparations containing antler	8	B
3004909400	Preparations containing ginseng	8	B
3004909500	Preparations containing royal jelly	8	B
3004909900	Other	8	A
3005101000	Adhesive plasters	0	A
3005109000	Other	0	A
3005901000	Waddings	0	A
3005902000	Gauze	0	A
3005903000	Bandages	0	A
3005904000	Prepared dressings and poultices	0	A
3005909000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
3006101010	Sterile surgical catgut	0	A
3006101020	Sterile suture materials (including sterile absorbable surgical or dental yarns)	0	A
3006102000	Sterile tissue adhesives for surgical wound closure	0	A
3006103000	Sterile laminaria and sterile laminaria tents	0	A
3006104000	Sterile absorbable surgical or dental haemostatics	0	A
3006105010	Of plastics	6.5	A
3006105020	Of knitted or crocheted fabrics	8	A
3006105090	Other	0	A
3006200000	Blood-grouping reagents	0	A
3006301000	Opacifying preparations for x-ray examination	0	A
3006302000	Diagnostic reagents (designed to be administered to the patient)	0	A
3006401000	Dental cements	0	A
3006402000	Dental fillings	0	A
3006403000	Bone reconstruction cements	0	A
3006500000	First-aid boxes and kits	0	A
3006600000	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0	A
3006700000	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	6.5	A
3006910000	Appliances identifiable for ostomy use	6.5	A
3006921010	Skin and bone grafts	0	A
3006921090	Other	0	A
3006922010	Preparations of blood fractions and put up in packings as medicaments	0	A
3006922020	Haemoglobin and globulins	0	A
3006922031	Saxitoxin	6.5	A
3006922032	Ricin	8	A
3006922090	Other	0	A
3006923000	Of heading 30.03 or 30.04	8	A
3006924000	Of heading 30.05 or 30.06	0	A
3006925000	Of subheading 3824.90	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3101001010	Guano	6.5	A
3101001090	Other	6.5	A
3101002000	Vegetable fertilisers	6.5	A
3101003000	Fertilisers produced by the mixing or chemical treatment of animal or vegetable products	6.5	A
3102101000	Agricultural fertilizers or for manufacturing agricultural fertilizers	2	A
3102109000	Other	6.5	A
3102210000	Ammonium sulphate	6.5	G
3102291000	Double salts of ammonium sulphate and ammonium nitrate	6.5	A
3102292000	Mixtures of ammonium sulphate and ammonium nitrate	6.5	A
3102300000	Ammonium nitrate, whether or not in aqueous solution	6.5	A
3102400000	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	6.5	A
3102501000	Natural	6.5	A
3102509000	Other	6.5	A
3102600000	Double salts and mixtures of calcium nitrate and ammonium nitrate	6.5	A
3102800000	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	6.5	A
3102901000	Double salts of calcium nitrate and magnesium nitrate	6.5	A
3102909000	Other	6.5	A
3103100000	Superphosphates	6.5	A
3103901000	Disintegrated (calcined) calcium phosphates	6.5	A
3103902000	Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine	6.5	A
3103903000	Other calcium phosphate	6.5	A
3103904000	Mixtures of phosphatic fertilisers	6.5	A
3103909000	Other	6.5	A
3104200000	Potassium chloride	0	A
3104301000	Not more than 52 % by weight of K ₂ O	1	A
3104309000	Other	6.5	A
3104901010	Not more than 30 % by weight of K ₂ O	1	A
3104901090	Other	6.5	A
3104909000	Other	1	A

HSK 2015	Description	Base Rate	Staging Category
3105100000	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	6.5	A
3105200000	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	6.5	A
3105300000	Diammonium hydrogenorthophosphate (diammonium phosphate)	6.5	A
3105400000	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	6.5	A
3105510000	Containing nitrates and phosphates	6.5	A
3105590000	Other	6.5	A
3105600000	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	6.5	A
3105901000	Fertilisers containing nitrogen and potassium	6.5	A
3105909000	Other	6.5	A
3201100000	Quebracho extract	6.5	A
3201200000	Wattle extract	6.5	A
3201901010	Extracts from mangrove	6.5	A
3201901020	Extracts from myrobolans	6.5	A
3201901030	Extracts from sumach	6.5	A
3201901040	Extracts from gambier	6.5	A
3201901090	Other	6.5	A
3201902000	Tannins (tannic acids) and their salts	6.5	A
3201903000	Ethers or esters of tannins	6.5	A
3201904000	Other derivatives of tannins	6.5	A
3202101000	Aromatic syntans	6.5	A
3202102000	Alkylsulphonylchlorides	6.5	A
3202103000	Resinic tanning products	6.5	A
3202109000	Other	6.5	A
3202901000	Inorganic tanning products	6.5	A
3202902000	Artificial bates	6.5	A
3202909000	Other	6.5	A
3203001100	Natural indigo	6.5	A
3203001910	Logwood	6.5	A
3203001920	Sandal wood	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3203001930	Chlorophyll	6.5	A
3203001990	Other	6.5	A
3203002010	Cochineal	6.5	A
3203002020	Kermes	6.5	A
3203002030	Sepia	6.5	A
3203002090	Other	6.5	A
3203003000	Preparations based on colouring matter of vegetable or animal origin	6.5	A
3204111000	Preparations based on disperse dyes (press cake)	4	A
3204119000	Other	8	A
3204121000	Acid dyes and preparations based thereon	8	A
3204122000	Mordant dyes and preparations based thereon	8	A
3204130000	Basic dyes and preparations based thereon	8	A
3204140000	Direct dyes and preparations based thereon	8	A
3204150000	Vat dyes (including those usable in that state as pigments) and preparations based thereon	8	A
3204160000	Reactive dyes and preparations based thereon	8	A
3204170000	Pigments and preparations based thereon	8	A
3204191000	Organic Solvent dyes and preparations based thereon	8	A
3204192000	Rapid dyes and preparations based thereon	8	A
3204193000	Sulphide dyes and sulphide vat dyes and preparations based thereon	8	A
3204199000	Other	8	A
3204200000	Synthetic organic products of a kind used as fluorescent brightening agents	6.5	A
3204901010	For manufacturing Organic light emitting diodes(OLED)	5	A
3204901090	Other	6.5	A
3204909000	Other	6.5	A
3205001000	Pigment plastic colour bases	6.5	A
3205009000	Other	6.5	A
3206110000	Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	6.5	A
3206190000	Other	6.5	A
3206200000	Pigments and preparations based on chromium compounds	6.5	A
3206411000	Ultramarine	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3206419000	Other	6.5	A
3206421000	Lithopones	6.5	A
3206429000	Other	6.5	A
3206491000	Zinc grey	6.5	A
3206492000	Mineral black	6.5	A
3206493000	Coloured earths	6.5	A
3206494000	Soluble vandyke brown	6.5	A
3206495000	Pigments based on cobalt compounds	6.5	A
3206496000	Pigments and preparations based on cadmium compounds	6.5	A
3206499000	Other	6.5	A
3206500000	Inorganic products of a kind used as luminophores	6.5	A
3207100000	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	6.5	A
3207201000	Vitrifiable enamels and glazes	6.5	A
3207202000	Engobes (slips)	6.5	A
3207209000	Other	6.5	A
3207301000	Of gold	6.5	A
3207302000	Of platinum	6.5	A
3207303000	Of palladium	6.5	A
3207304000	Of silver	6.5	A
3207309000	Other	6.5	A
3207400000	Glass frit and other glass, in the form of powder, granules or flakes	6.5	A
3208101010	Enamels	6.5	A
3208101090	Other	6.5	A
3208102000	Varnishes (including lacquers)	6.5	A
3208103000	Solutions as defined in Note 4 to this Chapter	6.5	A
3208201011	Enamels	6.5	A
3208201019	Other	6.5	A
3208201020	Varnishes (including lacquers)	6.5	A
3208201030	Solutions as defined in Note 4 to this Chapter	6.5	A
3208202011	Enamels	6.5	A
3208202019	Other	6.5	A
3208202020	Varnishes (including lacquers)	6.5	A
3208202030	Solutions as defined in Note 4 to this Chapter	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3208901011	Enamels	6.5	A
3208901019	Other	6.5	A
3208901020	Varnishes (including lacquers)	6.5	A
3208901030	Solutions as defined in Note 4 to this Chapter	6.5	A
3208909011	Enamels	6.5	A
3208909019	Other	6.5	A
3208909020	Varnishes (including lacquers)	6.5	A
3208909030	Solutions as defined in Note 4 to this Chapter	6.5	A
3209101011	Enamels	6.5	A
3209101019	Other	6.5	A
3209101020	Varnishes (including lacquers)	6.5	A
3209102010	Paints (including enamels)	6.5	A
3209102020	Varnishes (including lacquers)	6.5	A
3209901011	Enamels	6.5	A
3209901019	Other	6.5	A
3209901020	Varnishes (including lacquers)	6.5	A
3209909011	Enamels	6.5	A
3209909019	Other	6.5	A
3209909020	Varnishes (including lacquers)	6.5	A
3210001011	Enamels	6.5	A
3210001019	Other	6.5	A
3210001091	Enamels	6.5	A
3210001099	Other	6.5	A
3210002010	Oil varnishes	6.5	A
3210002020	Varnishes and lacquers based on lac, natural gum or resins	6.5	A
3210002030	Varnishes based on bitumen, pitch or similar products	6.5	A
3210002040	Liquid varnishes containing no solvent	6.5	A
3210003010	Distempers	6.5	A
3210003090	Other	6.5	A
3211000000	Prepared driers.	6.5	A
3212100000	Stamping foils	6.5	A
3212901000	Dyes and other colouring matter put up in forms or packings for retail sale	6.5	A
3212909000	Other	6.5	A
3213101000	Oil colours	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3213102000	Water colours	6.5	A
3213109000	Other	6.5	A
3213901000	Oil colours	6.5	A
3213902000	Water colours	6.5	A
3213909000	Other	6.5	A
3214101060	Based on rubber	6.5	A
3214101080	Resin mastics and cements	6.5	A
3214101090	Other	6.5	A
3214102000	Painters' fillings	6.5	A
3214109000	Other	6.5	A
3214900000	Other	6.5	A
3215110000	Black	6.5	A
3215190000	Other	6.5	A
3215901000	Writing ink	6.5	A
3215902000	Drawing ink	6.5	A
3215903000	Copying ink	6.5	A
3215904010	Of oil	6.5	A
3215904020	Of water	6.5	A
3215904030	Of oil and water	6.5	A
3215905000	Metalic ink	6.5	A
3215906010	Of oil	6.5	A
3215906020	Of water	6.5	A
3215906030	Of oil and water	6.5	A
3215909000	Other	6.5	A
3301120000	Of orange	5	B
3301130000	Of lemon	5	B
3301190000	Other	5	B
3301240000	Of peppermint (<i>Mentha piperita</i>)	5	B
3301250000	Of other mints	5	B
3301291000	Vanilla oil	5	B
3301292000	Citronella oil	5	B
3301293000	Cinnamon bark oil	5	B
3301294000	Cinnamon leaf oil	5	B
3301299000	Other	5	B
3301300000	Resinoids	8	C
3301901000	Terpenic by-products of the deterpenation of essential oils	8	F

HSK 2015	Description	Base Rate	Staging Category
3301902000	Concentrates of essential oils	8	F
3301903000	Aqueous distillates and aqueous solutions of essential oils	8	F
3301904100	Of opium	8	F
3301904200	Of liquorice	8	F
3301904300	Of hops	30	F
3301904400	Of pyrethrum or of the roots of plants containing rotenone	8	F
3301904510	Of white ginseng	20	X
3301904520	Of red ginseng	754.3	X
3301904530	Of other ginseng	20	X
3301904600	Of cashew nut shell liquid	8	F
3301904700	Of natural lacquer	8	F
3301904800	Other	8	F
3302101000	Of a kind used in the food industries	5	A
3302102011	Compound alcoholic preparations	30	A
3302102019	Other	8	A
3302102090	Other	5	A
3302900000	Other	6.5	A
3303001000	Perfumes and scents	6.5	A
3303002000	Toilet waters	6.5	A
3304101000	Lipsticks	6.5	A
3304109000	Other	6.5	A
3304201000	Eye shadows	6.5	A
3304209000	Other	6.5	A
3304301000	Nail enamels	6.5	A
3304309000	Other	6.5	A
3304911000	Face powders	6.5	A
3304912000	Baby powders (including talcum powder)	6.5	A
3304919000	Other	6.5	A
3304991000	Skin care cosmetics	6.5	B
3304992000	Make-up cosmetics	6.5	A
3304993000	Baby cosmetics	6.5	A
3304999000	Other	6.5	A
3305100000	Shampoos	5	A
3305200000	Preparations for permanent waving or straightening	5	A
3305300000	Hair lacquers	5	A

HSK 2015	Description	Base Rate	Staging Category
3305901000	Hair rinses	5	A
3305902000	Hair creams	5	A
3305909000	Other	5	A
3306100000	Dentifrices	6.5	A
3306201011	Not more than 70 decitex	8	A
3306201019	Other	8	A
3306201020	Of measuring per single yarn more than 50 tex	8	A
3306209000	Other	8	A
3306901000	Preparation for oral hygiene	6.5	A
3306902000	Preparations for dental hygiene	6.5	A
3307101000	After-shaving lotions	6.5	A
3307109000	Other	6.5	A
3307200000	Personal deodorants and antiperspirants	6.5	A
3307301000	Perfumed bath salts	6.5	A
3307302000	Other bath preparations	6.5	A
3307410000	"Agarbatti" and other odoriferous preparations which operate by burning	6.5	A
3307490000	Other	6.5	A
3307901000	Depilatories	6.5	A
3307902000	Scented sachets	6.5	A
3307903000	Contact lens solutions or artificial eye solutions	6.5	A
3307909000	Other	6.5	A
3401111000	Medicated soaps	6.5	A
3401119000	Other	6.5	A
3401191010	Laundry soaps	6.5	A
3401191090	Other	6.5	A
3401192000	Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	6.5	A
3401200000	Soap in other forms	6.5	A
3401300000	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	6.5	A
3402110000	Anionic	8	A
3402120000	Cationic	8	A
3402131000	Material for manufacturing agricultural chemicals (registered material under the Agricultural	2	A

HSK 2015	Description	Base Rate	Staging Category
	Chemicals Management Act)		
3402139000	Other	8	A
3402190000	Other	8	A
3402201000	Washing preparations	5	A
3402202000	Cleaning preparations	6.5	A
3402209000	Other	6.5	B
3402901000	Surface-active preparations	6.5	A
3402902000	Washing preparations	5	A
3402903000	Cleaning preparations	6.5	A
3403111000	Preparations for the treatment of textile materials	6.5	A
3403112000	Preparations for the treatment of leather or furskins	6.5	A
3403119000	Other	6.5	A
3403191000	Cutting oil preparations	6.5	A
3403192000	Bolt or nut release preparations	6.5	A
3403193000	Anti-rust or anti-corrosion preparations	6.5	A
3403194000	Mold release preparations	6.5	A
3403195000	Lubricating preparations used in wire-drawing	6.5	A
3403199000	Other	6.5	A
3403911000	Preparations for the treatment of textile materials	6.5	A
3403912000	Preparations for the treatment of leather or furskins	6.5	A
3403919000	Other	6.5	A
3403991000	Cutting oil preparations	6.5	A
3403992000	Lubricating preparations used in wire-drawing	6.5	A
3403999000	Other	6.5	A
3404200000	Of poly(oxyethylene) (polyethylene glycol)	6.5	A
3404901010	Of chloroparaffines	6.5	A
3404901030	Of polyalkylenes	6.5	A
3404901040	Of chemically modified lignite	6.5	A
3404901090	Other	6.5	A
3404902000	Prepared waxes	6.5	A
3405100000	Polishes, creams and similar preparations for footwear or leather	6.5	A
3405200000	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3405300000	Polishes and similar preparations for coachwork, other than metal polishes	6.5	A
3405400000	Scouring pastes and powders and other scouring preparations	6.5	A
3405901010	Based on chalk	6.5	A
3405901020	Based on kieselguhr	6.5	A
3405901030	Based on diamond powder or dust	6.5	A
3405901090	Other	6.5	A
3405909000	Other	6.5	A
3406000000	Candles, tapers and the like.	6.5	A
3407001000	Modelling pastes	6.5	A
3407002000	Preparations known as "dental wax" or as "dental impression compounds"	6.5	A
3407003000	Other preparations for use in dentistry, with a basis of plaster	6.5	A
3501101000	For manufacturing coffee creamer	8	F
3501109000	Other	20	F
3501901110	For manufacturing coffee creamer	8	F
3501901190	Other	20	F
3501901200	Other casein derivatives	20	F
3501902000	Casein glues	20	F
3502110000	Dried	8	E
3502190000	Other	8	E
3502200000	Milk albumin, including concentrates of two or more whey proteins	8	E
3502901000	Albuminates and other albumin derivatives	8	A
3502909000	Other	8	A
3503001010	Gelatin	8	F
3503001020	Gelatin derivatives	8	F
3503002000	Isinglass	8	F
3503003000	Other glues of animal origin	8	F
3504001010	Peptones	8	A
3504001020	Derivatives of peptones	8	A
3504002010	Keratins	8	A
3504002020	Nucleoproteids	8	A
3504002030	Protein isolates	8	A
3504002090	Other	8	A
3504003000	Hide powder	8	A

HSK 2015	Description	Base Rate	Staging Category
3505101000	Dextrins	8	F
3505102000	Soluble starch (amylogen)	8	F
3505103000	Roasted starches	385.7	X
3505104010	For food	385.7	X
3505104090	Other	385.7	X
3505105010	For food	385.7	X
3505105090	Other	385.7	X
3505109010	For food	385.7	X
3505109090	Other	385.7	X
3505201000	Starch glues	201.2	X
3505202000	Dextrin glues	201.2	X
3505209000	Other	201.2	X
3506101000	Based on rubber	6.5	A
3506102000	Based on plastic (including artificial resins)	6.5	A
3506109000	Other	6.5	A
3506910000	Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	6.5	B
3506991000	Vienna glues	6.5	A
3506992000	Glues obtained by chemically treating natural gums	6.5	A
3506993000	Glues based on silicates	6.5	A
3506999000	Other	6.5	A
3507100000	Rennet and concentrates thereof	6.5	A
3507901010	Trypsin	6.5	A
3507901020	Chymotrypsin	6.5	A
3507901030	Alpha-amylase	6.5	A
3507901040	Lipase	6.5	A
3507901090	Other	6.5	A
3507902000	Pepsin	6.5	A
3507903000	Malt enzymes	6.5	A
3507904010	Papain	6.5	A
3507904020	Bromelain	6.5	A
3507904030	Ficin	6.5	A
3507906010	Amylase	6.5	A
3507906020	Protease	6.5	A
3507907000	Pectic enzymes	6.5	A
3507908000	Cytochrome C Oxidase	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3507909000	Other	6.5	A
3601001000	Black powders	6.5	A
3601002000	Smokeless powders	6.5	A
3602000000	Prepared explosives, other than propellant powders.	6.5	A
3603001000	Safety fuses	6.5	A
3603002000	Detonating fuses	6.5	A
3603003000	Percussion or detonating caps	6.5	A
3603004000	Igniters	6.5	A
3603005000	Electric detonators	6.5	A
3604100000	Fireworks	6.5	A
3604901000	Signalling flares	6.5	A
3604909000	Other	6.5	A
3605001000	Yellow phosphorus match	6.5	A
3605009000	Other	6.5	A
3606100000	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	6.5	A
3606901010	Meta fuel	6.5	A
3606901020	Hexamine	6.5	A
3606901030	Solidified alcohols	6.5	A
3606901090	Other	6.5	A
3606902010	Lighter flints	6.5	A
3606902090	Other	6.5	A
3606909010	Lighter flints	6.5	A
3606909090	Other	6.5	A
3701100000	For X-ray	6.5	A
3701200000	Instant print film	6.5	A
3701301000	For making semiconductor	6.5	A
3701309100	For graphic art	6.5	A
3701309200	For printed circuit board	6.5	A
3701309910	For astronomy	6.5	A
3701309920	For aerial photography	6.5	A
3701309991	For Flat Panel Display (blank mask)	3	A
3701309999	Other	6.5	A
3701911000	For making semiconductor	6.5	A
3701919100	For graphic art	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3701919200	For printed circuit board	6.5	A
3701919910	For astronomy	6.5	A
3701919920	For aerial photography	6.5	A
3701919990	Other	6.5	A
3701991000	For making semiconductor	3	A
3701999100	For graphic art	6.5	A
3701999200	For printed circuit board	6.5	A
3701999910	For astronomy	6.5	A
3701999920	For aerial photography	6.5	A
3701999990	Other	6.5	A
3702100000	For X-ray	6.5	A
3702311110	Negatives	6.5	A
3702311120	Positives	6.5	A
3702311210	Negatives	6.5	A
3702311220	Positives	6.5	A
3702311910	Negatives	6.5	A
3702311920	Positives	6.5	A
3702312000	For graphic art	6.5	A
3702313000	For printed circuit board	6.5	A
3702319010	For photo-electric sound recording	6.5	A
3702319020	For aerial photography	6.5	A
3702319090	Other	6.5	A
3702321110	Negatives	6.5	A
3702321120	Positives	6.5	A
3702321210	Negatives	6.5	A
3702321220	Positives	6.5	A
3702321910	Negatives	6.5	A
3702321920	Positives	6.5	A
3702322000	For graphic art	6.5	A
3702323000	For printed circuit board	6.5	A
3702329010	For photo-electric sound recording	6.5	A
3702329020	For aerial photography	6.5	A
3702329030	Instant print film	6.5	A
3702329090	Other	6.5	A
3702391110	Negatives	6.5	A
3702391120	Positives	6.5	A
3702391210	Negatives	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3702391220	Positives	6.5	A
3702391910	Negatives	6.5	A
3702391920	Positives	6.5	A
3702392000	For graphic art	6.5	A
3702393000	For printed circuit board	6.5	A
3702399010	For photo-electric sound recording	6.5	A
3702399020	For aerial photography	6.5	A
3702399090	Other	6.5	A
3702411010	Negatives	6.5	A
3702411020	Positives	6.5	A
3702412000	For graphic art	6.5	A
3702413000	For printed circuit board	6.5	A
3702419010	For photo-electric sound recording	6.5	A
3702419020	For aerial photography	6.5	A
3702419090	Other	6.5	A
3702421010	Negatives	6.5	A
3702421020	Positives	6.5	A
3702422000	For graphic art	6.5	A
3702423000	For printed circuit board	6.5	A
3702429010	For photo-electric sound recording	6.5	A
3702429020	For aerial photography	6.5	A
3702429090	Other	6.5	A
3702431010	Negatives	6.5	A
3702431020	Positives	6.5	A
3702432000	For graphic art	6.5	A
3702433000	For printed circuit board	6.5	A
3702439010	For photo-electric sound recording	6.5	A
3702439020	For aerial photography	6.5	A
3702439090	Other	6.5	A
3702441010	Negatives	6.5	A
3702441020	Positives	6.5	A
3702442000	For graphic art	6.5	A
3702443000	For printed circuit board	6.5	A
3702449010	For photo-electric sound recording	6.5	A
3702449020	For aerial photography	6.5	A
3702449090	Other	6.5	A
3702521010	Negatives	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3702521020	Positives	6.5	A
3702522000	For graphic art	6.5	A
3702523000	For printed circuit board	6.5	A
3702529010	For photo-electric sound recording	6.5	A
3702529020	For aerial photography	6.5	A
3702529090	Other	6.5	A
3702530000	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	6.5	A
3702541010	Negatives	6.5	A
3702541020	Positives	6.5	A
3702542000	For graphic art	6.5	A
3702543000	For printed circuit board	6.5	A
3702549010	For photo-electric sound recording	6.5	A
3702549020	For aerial photography	6.5	A
3702549090	Other	6.5	A
3702551010	Negatives	6.5	A
3702551020	Positives	6.5	A
3702552000	For graphic art	6.5	A
3702553000	For printed circuit board	6.5	A
3702559010	For photo-electric sound recording	6.5	A
3702559020	For aerial photography	6.5	A
3702559090	Other	6.5	A
3702561010	Negatives	6.5	A
3702561020	Positives	6.5	A
3702562000	For graphic art	6.5	A
3702563000	For printed circuit board	6.5	A
3702569010	For photo-electric sound recording	6.5	A
3702569020	For aerial photography	6.5	A
3702569090	Other	6.5	A
3702961010	Negatives	6.5	A
3702961020	Positives	6.5	A
3702962000	For graphic art	6.5	A
3702963000	For printed circuit board	6.5	A
3702969010	For photo-electric sound recording	6.5	A
3702969020	For aerial photography	6.5	A
3702969090	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3702971010	Negatives	6.5	A
3702971020	Positives	6.5	A
3702972000	For graphic art	6.5	A
3702973000	For printed circuit board	6.5	A
3702979010	For photo-electric sound recording	6.5	A
3702979020	For aerial photography	6.5	A
3702979090	Other	6.5	A
3702981010	Negatives	6.5	A
3702981020	Positives	6.5	A
3702982000	For graphic art	6.5	A
3702983000	For printed circuit board	6.5	A
3702989010	For photo-electric sound recording	6.5	A
3702989020	For aerial photography	6.5	A
3702989090	Other	6.5	A
3703101010	For x-ray	6.5	A
3703101020	For electro-cardiograph	6.5	A
3703101030	For photo-copying	6.5	A
3703101040	For recording	6.5	A
3703101090	Other	6.5	A
3703109010	For x-ray	6.5	A
3703109020	For electro-cardiograph	6.5	A
3703109030	For photo-copying	6.5	A
3703109040	For recording	6.5	A
3703109090	Other	6.5	A
3703201000	For x-ray	6.5	A
3703202000	For electro-cardiograph	6.5	A
3703203000	For photo-copying	6.5	A
3703204000	For recording	6.5	A
3703209000	Other	6.5	A
3703901000	For x-ray	6.5	A
3703902000	For electro-cardiograph	6.5	A
3703903000	For photo-copying	6.5	A
3703904000	For recording	6.5	A
3703909000	Other	6.5	A
3704001110	For news	0	A
3704001120	Cinematographic film exposed overseas in the working of a motion picture by a republic of Korea	0	A

HSK 2015	Description	Base Rate	Staging Category
	producer (only Republic of Korea actors appearing in film)		
3704001190	Other	0	A
3704001200	For offset reproduction, producing postcard, illustrated postcard, cards and calendars	0	A
3704001300	For making semiconductor	0	A
3704001900	Other	0	A
3704002000	Photographic paper, paperboard and textiles	6.5	A
3705101000	For producing postcard, illustrated postcard, cards and calendars	6.5	A
3705109000	Other	0	A
3705901000	For making semiconductor	3	A
3705902010	X-ray pictured	0	A
3705902020	Books copied	0	A
3705902030	Document copied	0	A
3705903000	Microfilms	0	A
3705909010	For academic research	0	A
3705909020	For astronomy	0	A
3705909030	For aerial photography	0	A
3705909090	Other	0	A
3706101000	Consisting only of sound track	195won/m or 6.5	A
3706102000	For news	4won/m or 6.5	A
3706103010	Rush	26won/m or 6.5	A
3706103020	Other negative joint-produced cinematography	468won/m or 6.5	A
3706103030	Other positive joint-produced cinematography	78won/m or 6.5	A
3706104000	Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of Republic of Korea in the film) and cinematograph film made by a Korean producer in Korea	26won/m or 6.5	A
3706105010	Negatives	1,092won/m or 6.5	A
3706105020	Positives	182won/m or 6.5	A
3706106010	Negatives	1,560won/m or 6.5	A
3706106020	Positives	260won/m or 6.5	A
3706901000	Consisting only of sound track	9won/m or 6.5	A
3706902000	For news	5won/m or 6.5	A
3706903010	Rush	26won/m or 6.5	A

HSK 2015	Description	Base Rate	Staging Category
3706903020	Other negative joint-produced cinematography	468won/m or 6.5	A
3706903030	Other positive joint-produced cinematography	78won/m or 6.5	A
3706904000	Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of Republic of Korea in the film) and cinematograph film made by a Korean producer in Korea	26won/m or 6.5	A
3706905010	Negatives	25won/m or 6.5	A
3706905020	Positives	8won/m or 6.5	A
3706906010	Negatives	1,092won/m or 6.5	A
3706906020	Positives	182won/m or 6.5	A
3707100000	Sensitising emulsions	6.5	A
3707901010	For making semiconductor	6.5	A
3707901020	For manufacturing organic light emitting diodes(OLED)	5	A
3707901090	Other	6.5	A
3707902100	For colour photography	6.5	A
3707902910	For X-ray	6.5	A
3707902920	For graphic art	6.5	A
3707902990	Other	6.5	A
3707903100	For colour photography	6.5	A
3707903910	For X-ray	6.5	A
3707903920	For graphic art	6.5	A
3707903990	Other	6.5	A
3707909100	Intensifiers and reducers	6.5	A
3707909200	Toners	6.5	A
3707909300	Clearing agents	6.5	A
3707909400	Flash light materials	6.5	A
3707909900	Other	6.5	A
3801101000	For manufacturing secondary battery	4	A
3801109000	Other	6.5	A
3801200000	Colloidal or semi-colloidal graphite	6.5	A
3801300000	Carbonaceous pastes for electrodes and similar pastes for furnace linings	6.5	A
3801900000	Other	6.5	A
3802100000	Activated carbon	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3802901010	Activated diatomite	6.5	A
3802901020	Activated clays and activated earths	6.5	A
3802901090	Other	6.5	A
3802902000	Animal black (including spent animal black)	6.5	A
3803000000	Tall oil, whether or not refined.	5	A
3804001000	Liquid	6.5	A
3804009000	Other	6.5	A
3805101000	Gum spirits of turpentine	6.5	A
3805102000	Wood turpentine	6.5	A
3805103000	Sulphate turpentine	6.5	A
3805900000	Other	6.5	A
3806101000	Rosin	6.5	C
3806102000	Resin acids	6.5	A
3806201000	Salts of rosin	6.5	A
3806202000	Salts of resin acids	6.5	A
3806209000	Other	6.5	A
3806300000	Ester gums	6.5	A
3806902000	Run gum	6.5	A
3806903000	Rosin spirit and rosin oil	6.5	A
3806909000	Other	6.5	A
3807001000	Wood tar, wood tar oils and wood creosote	6.5	A
3807002000	Wood naphtha	6.5	A
3807003000	Vegetable pitch	6.5	A
3807009010	Pyroligneous liquid	6.5	C
3807009090	Other	6.5	A
3808501000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3808509000	Other	6.5	A
3808911000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3808919000	Other	6.5	A
3808921000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3808929000	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3808931000	Herbicides	6.5	A
3808932000	Anti-sprouting products	6.5	A
3808933000	Plant-growth regulators	6.5	A
3808940000	Disinfectants	6.5	A
3808991000	Rodenticides	6.5	A
3808999000	Other	6.5	A
3809100000	With a basis of amylaceous substances	8	C
3809910000	Of a kind used in the textile or like industries	6.5	A
3809920000	Of a kind used in the paper or like industries	6.5	A
3809930000	Of a kind used in the leather or like industries	6.5	A
3810101000	Pickling preparations for metal surfaces	6.5	A
3810109000	Other	6.5	A
3810901000	Fluxes and other auxiliary preparations for soldering, brazing or welding	6.5	A
3810909000	Other	6.5	A
3811110000	Based on lead compounds	6.5	A
3811190000	Other	6.5	A
3811210000	Containing petroleum oils or oils obtained from bituminous minerals	5	A
3811290000	Other	5	A
3811900000	Other	6.5	A
3812101000	Based on diphenylguanidine	6.5	A
3812102000	Based on dithiocarbamates	6.5	A
3812103000	Based on thiuram sulphides	6.5	A
3812104000	Based on hexamethylene tetramine	6.5	A
3812105000	Based on mercaptobenzothiazole	6.5	A
3812106000	Based on dibenzothiazyle disulphide	6.5	A
3812109000	Other	6.5	A
3812200000	Compound plasticisers for rubber or plastics	6.5	A
3812301000	Anti-oxidising preparations	6.5	A
3812302000	Other compound stabilisers	6.5	A
3813001000	Preparations for fire-extinguishers	6.5	A
3813002000	Charges for fire-extinguishers	6.5	A
3813003000	Charged fire-extinguishing grenades	6.5	A
3814001010	Mixtures of acetones, methyl	6.5	A

HSK 2015	Description	Base Rate	Staging Category
	acetate and methanol		
3814001020	Mixtures of ethyl acetate, butyl alcohol and toluene	6.5	A
3814001090	Other	6.5	A
3814002110	For making semiconductor	6.5	A
3814002190	Other	6.5	A
3814002900	Other	6.5	A
3815110000	With nickel or nickel compounds as the active substance	6.5	A
3815121000	With platinum metal or platinum compounds	6.5	A
3815122000	Of palladium or palladium compounds	6.5	A
3815129000	Other	6.5	A
3815191000	With iron or iron compounds as the active substance	6.5	A
3815192000	Of titanium or titanium compounds	6.5	A
3815199000	Other	6.5	A
3815901000	Reaction initiators	6.5	A
3815909000	Other	6.5	A
3816001000	Refractory cements	6.5	A
3816002000	Refractory mortars	6.5	A
3816003000	Refractory concretes	6.5	A
3816009000	Other	6.5	A
3817000000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902.	6.5	A
3818001000	Chemical elements doped for use in electronics	0	A
3818002000	Chemical compounds doped for use in electronics	0	A
3819001000	Hydraulic brake fluids	6.5	A
3819002000	Other prepared liquids for hydraulic transmission	6.5	A
3820001000	Anti-freezing preparations	6.5	A
3820002000	Prepared de-icing fluids	6.5	A
3821000000	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	6.5	A
3822001011	Of other plates, sheets, film, foil and strip of plastics	0	A
3822001012	Other articles of plastics	0	A
3822001013	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note	0	A

HSK 2015	Description	Base Rate	Staging Category
	8 to Chapter 48		
3822001014	Litumuth testing paper and other similar testing paper	0	A
3822001019	Other	0	A
3822001020	Prepared, not on a backing	0	A
3822001091	Of other plates, sheets, film, foil and strip of plastics	6.5	A
3822001092	Other articles of plastics	6.5	A
3822001093	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	A
3822001099	Other	8	A
3822002011	Of other plates, sheets, film, foil and strip of plastics	0	A
3822002012	Other articles of plastics	0	A
3822002013	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	A
3822002014	Litumuth testing paper and other similar testing paper	0	A
3822002019	Other	0	A
3822002020	Prepared, not on a backing	0	A
3822002091	Of other plates, sheets, film, foil and strip of plastics	6.5	A
3822002092	Other articles of plastics	6.5	A
3822002093	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	A
3822002099	Other	8	A
3822003041	Of 0 % rate in the Tariff Schedules	0	A
3822003042	Of 1 % rate in the Tariff Schedules	1	A
3822003043	Of 2 % rate in the Tariff Schedules	2	A
3822003044	Of 3 % rate in the Tariff Schedules	3	A
3822003045	Of 4 % rate in the Tariff Schedules	4	A
3822003046	Of 5 % rate in the Tariff Schedules	5	A
3822003047	Of 5.4 % rate in the Tariff Schedules	5.4	A
3822003048	Of 6.5 % rate in the Tariff Schedules	6.5	A
3822003049	Of 7 % rate in the Tariff Schedules	7	A
3822003050	Of 8 % rate in the Tariff Schedules	8	A
3822003051	Of 10 % rate in the Tariff Schedules	10	A
3822003052	Of 20 % rate in the Tariff Schedules	20	A

HSK 2015	Description	Base Rate	Staging Category
3822003053	Of 27 % rate in the Tariff Schedules	27	A
3822003054	Of 30 % rate in the Tariff Schedules	30	A
3822003055	Of 36 % rate in the Tariff Schedules	36	A
3822003056	Of 40 % rate in the Tariff Schedules	40	A
3822003057	Of 50 % rate in the Tariff Schedules	50	A
3822003058	Of subheadings 3706.10.1000, 3706.10.5020 and 3706.90.6020	182won/m or 6.5	A
3822003059	Of subheadings 3706.10.2000 and 3706.90.2000	4won/m or 6.5	A
3822003060	Of subheadings 3706.10.3010, 3706.10.4000, 3706.90.3010 and 3706.90.4000	26won/m or 6.5	A
3822003061	Of subheadings 3706.10.3020 and 3706.90.3020	468won/m or 6.5	A
3822003062	Of subheadings 3706.10.3030 and 3706.90.3030	78won/m or 6.5	A
3822003063	Of subheadings 3706.10.5010 and 3706.90.6010	1,092won/m or 6.5	A
3822003064	Of subheading 3706.10.6010	1,560won/m or 6.5	A
3822003065	Of subheading 3706.10.6020	260won/m or 6.5	A
3822003066	Of subheadings 3706.90.1000 and 3706.90.5020	8won/m or 6.5	A
3822003067	Of subheading 3706.90.5010	25won/m or 6.5	A
3823110000	Stearic acid	8	A
3823120000	Oleic acid	8	A
3823130000	Tall oil fatty acids	8	A
3823191000	Palmitic acids	8	A
3823192000	Acid oils from refining	8	A
3823199000	Other	8	A
3823701000	Cetyl alcohol	5	A
3823702000	Stearyl alcohol	5	A
3823703000	Oleyl alcohol	5	A
3823704000	Lauryl alcohol	3	A
3823709010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3823709090	Other	5	A
3824100000	Prepared binders for foundry moulds or cores	6.5	A
3824300000	Non-agglomerated metal carbides mixed together or with metallic binders	6.5	A
3824400000	Prepared additives for cements, mortars or concretes	6.5	A
3824500000	Non-refractory mortars and	6.5	A

HSK 2015	Description	Base Rate	Staging Category
	concretes		
3824600000	Sorbitol other than that of subheading 2905.44	8	F
3824711000	Detergents based on trichlorotrifluoroethane	6.5	A
3824719000	Other	6.5	A
3824720000	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	6.5	A
3824730000	Containing hydrobromofluorocarbons (HBFCs)	6.5	A
3824740000	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	6.5	A
3824750000	Containing carbon tetrachloride	6.5	A
3824760000	Containing 1,1,1-trichloroethane (methyl chloroform)	6.5	A
3824770000	Containing bromomethane (methyl bromide) or bromochloromethane	6.5	A
3824780000	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	6.5	A
3824790000	Other	6.5	A
3824810000	Containing oxirane (ethylene oxide)	6.5	A
3824820000	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	6.5	A
3824830000	Containing tris (2,3-dibromopropyl) phosphate	6.5	A
3824901000	Roasted chromite	5	A
3824902100	Getters for vacuum tubes	6.5	A
3824902200	Preparations of carbon resistors or ceramic solid resistors	6.5	A
3824902410	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3824902490	Other	6.5	A
3824903100	Mixtures consisting mainly of O-alkyl (\leq C10, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates	6.5	A
3824903200	Mixtures consisting mainly of O-alkyl (\leq C10, including cycloalkyl)	6.5	A

HSK 2015	Description	Base Rate	Staging Category
	N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates		
3824903300	Mixtures consisting mainly of [S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl) amino)ethyl]hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonothioates and their O-alkyl (\leq C10, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protonated salts thereof	6.5	A
3824903400	Mixtures consisting mainly of alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonyldifluorides	6.5	A
3824903500	Mixtures consisting mainly of [O-2-dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethyl] hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl (\leq C10, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protonated salts thereof	6.5	A
3824903600	Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides	6.5	A
3824903700	Mixtures consisting mainly of dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates	6.5	A
3824903800	Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines or their protonated salts	6.5	A
3824903911	Mixtures consisting mainly of N,N-dimethyl-2-amino-ethanol or N,N-diethyl-2-amino ethanol or their protonated salts	6.5	A
3824903919	Other	6.5	A
3824903920	Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols or their protonated salts	6.5	A
3824903930	Other mixtures consisting mainly of chemicals containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	6.5	A
3824903990	Other	6.5	A
3824904100	Mixed polyethylene glycol	6.5	A
3824904200	Ion-exchangers	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3824904300	Anti-scaling compounds	6.5	A
3824904400	Additives to harden varnish or glue	6.5	A
3824905100	Ink-removers	6.5	A
3824905200	Stencil correctors	6.5	A
3824905300	Correcting fluids	6.5	A
3824906100	Compounded extenders for paints	6.5	A
3824906200	Preparations for the manufacture of certain ceramic articles (artificial teeth, etc)	6.5	A
3824906300	Soda-lime	6.5	A
3824906400	Hydrated silica gel	6.5	A
3824906500	Anti-rust preparations	6.5	A
3824906600	Preparations for the manufacture of ceramic condenser and ferrite core	6.5	A
3824907100	Metal plating preparations	6.5	A
3824907200	Chlorinated paraffin	6.5	A
3824907300	Anti-foaming agent	6.5	A
3824907400	Foaming agent	6.5	A
3824907500	Prepared calcium carbonate	6.5	A
3824907600	Liquid crystal preparations	6.5	A
3824907700	Ammoniacal gas liquors	6.5	A
3824908010	Based on methyl ethyl ketone peroxide	6.5	A
3824908090	Other	6.5	A
3824909010	Micro-element fertilisers (other than products of Chapter 31)	6.5	A
3824909030	Chewing gum base	6.5	A
3824909050	Naphthenic acids, their water-insoluble salts and their esters	6.5	A
3824909061	With nicotine	6.5	A
3824909069	Other	6.5	A
3824909090	Other	6.5	A
3825100000	Municipal waste	6.5	A
3825200000	Sewage sludge	6.5	A
3825301000	Of heading 30.05.	0	A
3825302000	Of subheading 3824.90	6.5	A
3825303000	Of subheading 4015.11	8	A
3825304000	Of subheading 9018.3	8	A
3825410000	Halogenated	6.5	A
3825490000	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3825500000	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	6.5	A
3825610000	Mainly containing organic constituents	6.5	A
3825690000	Other	6.5	A
3825900000	Other	6.5	A
3826000000	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	6.5	E
3901101000	Linear low density polyethylene	6.5	A
3901109000	Other	6.5	A
3901201000	Of pulp	6.5	A
3901209000	Other	6.5	A
3901300000	Ethylene-vinyl acetate copolymers	6.5	A
3901900000	Other	6.5	A
3902100000	Polypropylene	6.5	A
3902200000	Polyisobutylene	6.5	A
3902300000	Propylene copolymers	6.5	A
3902900000	Other	6.5	A
3903110000	Expansible	6.5	A
3903190000	Other	6.5	A
3903200000	Styrene-acrylonitrile (SAN) copolymers	6.5	A
3903300000	Acrylonitrile-butadiene-styrene (ABS) copolymers	6.5	A
3903901000	Styrene-butadiene copolymers	6.5	A
3903909000	Other	6.5	A
3904100000	Poly (vinyl chloride), not mixed with any other substances	6.5	A
3904210000	Non-plasticised	6.5	A
3904220000	Plasticised	6.5	A
3904300000	Vinyl chloride-vinyl acetate copolymers	6.5	A
3904400000	Other vinyl chloride copolymers	6.5	A
3904500000	Vinylidene chloride polymers	6.5	A
3904610000	Polytetrafluoroethylene	6.5	A
3904690000	Other	6.5	A
3904900000	Other	6.5	A
3905120000	In aqueous dispersion	6.5	A
3905190000	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3905210000	In aqueous dispersion	6.5	A
3905290000	Other	6.5	A
3905300000	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	8	A
3905910000	Copolymers	6.5	A
3905990000	Other	6.5	A
3906100000	Poly(methyl methacrylate)	6.5	A
3906901000	Poly acryl amide	8	A
3906909000	Other	8	A
3907100000	Polyacetals	6.5	A
3907201000	Polyoxyethylene (polyethylene glycol)	6.5	A
3907202000	Polyoxypropylene (polypropylene glycol)	6.5	A
3907203000	Poly phenylene oxide	6.5	A
3907209000	Other	6.5	A
3907301000	For making semiconductor	6.5	A
3907309000	Other	6.5	A
3907400000	Polycarbonates	6.5	A
3907500000	Alkyd resins	6.5	A
3907600000	Poly(ethylene terephthalate)	6.5	A
3907700000	Poly(lactic acid)	6.5	A
3907910000	Unsaturated	6.5	A
3907991000	Poly butylene terephthalate	6.5	A
3907999000	Other	6.5	A
3908101000	Polyamide-6	6.5	A
3908102000	Polyamide-6,6	6.5	A
3908103000	Polyamide-11, -12, -6,9, -6,10, -6,12	6.5	A
3908900000	Other	6.5	A
3909101000	Urea resins	6.5	A
3909102000	Thiourea resins	6.5	A
3909200000	Melamine resins	6.5	A
3909300000	Other amino-resins	6.5	A
3909400000	Phenolic resins	6.5	A
3909500000	Polyurethanes	6.5	A
3910001000	For making semiconductor	6.5	A
3910009010	Silicon oil	6.5	A
3910009020	Silicon rubber	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3910009090	Other	6.5	A
3911101000	Petroleum resins	8	A
3911102000	Coumarone, indene or coumarone-indene resins	8	A
3911103000	Polyterpenes	8	A
3911901000	Polysulphides	6.5	A
3911902000	Polysulphones	6.5	A
3911903000	Furan resin	6.5	A
3911909000	Other	6.5	A
3912110000	Non-plasticised	5	A
3912120000	Plasticised	5	A
3912200000	Cellulose nitrates (including collodions)	6.5	A
3912311000	Sodium carboxymethyl cellulose	6.5	A
3912319000	Other	6.5	A
3912391000	Methyl cellulose	6.5	A
3912399000	Other	6.5	A
3912901000	Regenerated cellulose	6.5	A
3912909000	Other	6.5	A
3913101000	Sodium alginate	6.5	A
3913102000	Propylene glycol alginate	6.5	A
3913109000	Other	6.5	A
3913901000	Hardened proteins	6.5	A
3913902010	Chlorinated rubber	6.5	A
3913902020	Rubber hydrochloride	6.5	A
3913902030	Oxidised rubber	6.5	A
3913902040	Cyclised rubber	6.5	A
3913902090	Other	6.5	A
3913909010	Dextran	6.5	A
3913909090	Other	6.5	A
3914001000	Cationic	6.5	A
3914009000	Other	6.5	A
3915101000	Film, sheets, plates and foil before they became wastes	6.5	A
3915102000	Pipes and hoses before they became wastes	6.5	A
3915109000	Other	6.5	A
3915200000	Of polymers of styrene	6.5	A
3915300000	Of polymers of vinyl chloride	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3915901000	Of polymers of propylene	6.5	A
3915902000	Of acrylic polymers	6.5	A
3915903000	Of polyacetals	6.5	A
3915904000	Of polycarbonates	6.5	A
3915905000	Of polyamides	6.5	A
3915909000	Other	6.5	A
3916100000	Of polymers of ethylene	6.5	A
3916200000	Of polymers of vinyl chloride	6.5	A
3916901000	Of polymers of styrene	6.5	A
3916902000	Of polymers of propylene	6.5	A
3916903000	Of acrylic polymers	6.5	A
3916904000	Of polyamides	6.5	A
3916909000	Other	6.5	A
3917101000	Of hardened protein	6.5	A
3917102000	Of cellulosic materials	6.5	A
3917210000	Of polymers of ethylene	6.5	A
3917220000	Of polymers of propylene	6.5	A
3917230000	Of polymers of vinyl chloride	6.5	A
3917291000	Of polymers of styrene	6.5	A
3917292000	Of polyamides	6.5	A
3917299000	Other	6.5	A
3917311000	Of polymers of ethylene	6.5	A
3917312000	Of polymers of vinyl chloride	6.5	A
3917319000	Other	6.5	A
3917321000	Of polymers of ethylene	6.5	A
3917322000	Of polymers of vinyl chloride	6.5	A
3917329000	Other	6.5	A
3917331000	Of polymers of ethylene	6.5	A
3917332000	Of polymers of vinyl chloride	6.5	A
3917339000	Other	6.5	A
3917391000	Of polymers of ethylene	6.5	A
3917392000	Of polymers of vinyl chloride	6.5	A
3917399000	Other	6.5	A
3917400000	Fittings	6.5	A
3918101000	Of polyvinyl chloride	6.5	A
3918102000	Of copolymers of vinyl chloride and vinyl acetate	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3918109000	Other	6.5	A
3918900000	Of other plastics	6.5	A
3919100000	In rolls of a width not exceeding 20 cm	6.5	A
3919900000	Other	6.5	A
3920100000	Of polymers of ethylene	6.5	A
3920200000	Of polymers of propylene	6.5	A
3920300000	Of polymers of styrene	6.5	A
3920430000	Containing by weight not less than 6 % of plasticisers	6.5	A
3920490000	Other	6.5	A
3920510000	Of poly(methyl methacrylate)	6.5	A
3920590000	Other	6.5	A
3920610000	Of polycarbonates	6.5	A
3920620000	Of poly(ethylene terephthalate)	6.5	A
3920630000	Of unsaturated polyesters	6.5	A
3920690000	Of other polyesters	6.5	A
3920710000	Of regenerated cellulose	6.5	A
3920730000	Of cellulose acetate	6.5	A
3920791000	Of vulcanised fibre	6.5	A
3920799000	Other	6.5	A
3920910000	Of poly(vinyl butyral)	6.5	A
3920920000	Of polyamides	6.5	A
3920930000	Of amino-resins	6.5	A
3920940000	Of phenolic resins	6.5	A
3920991000	For aircrafts	6.5	A
3920999010	Polyimides film, for manufacturing Printed Circuit Board with the function of lead frame	4	A
3920999090	Other	6.5	A
3921110000	Of polymers of styrene	6.5	A
3921120000	Of polymers of vinyl chloride	6.5	A
3921130000	Of polyurethanes	6.5	A
3921140000	Of regenerated cellulose	6.5	A
3921191010	Separator, for manufacturing secondary battery	4	A
3921191090	Other	6.5	A
3921192010	Separator, for manufacturing secondary battery	4	A
3921192090	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3921193010	Of polymethyl methacrylate	6.5	A
3921193090	Other	6.5	A
3921194010	Of polycarbonates	6.5	A
3921194020	Of polyethylene terephthalate	6.5	A
3921194030	Of unsaturated polyesters	6.5	A
3921194090	Other	6.5	A
3921195010	Of vulcanised fibre	6.5	A
3921195020	Of cellulose acetate	6.5	A
3921195090	Other	6.5	A
3921199010	Of polyvinyl butyral	6.5	A
3921199020	Of polyamides	6.5	A
3921199030	Of amino-resins	6.5	A
3921199040	Of phenolic resins	6.5	A
3921199090	Other	6.5	A
3921901000	Of polymers of ethylene	6.5	A
3921902000	Of polymers of propylene	6.5	A
3921903000	Of polymers of styrene	6.5	A
3921904010	Rigid	6.5	A
3921904020	Flexible	6.5	A
3921905010	Of polymethyl methacrylate	6.5	A
3921905090	Other	6.5	A
3921906010	Of polycarbonates	6.5	A
3921906020	Of polyethylene terephthalate	6.5	A
3921906030	Of unsaturated polyesters	6.5	A
3921906090	Other	6.5	A
3921907010	Of regenerated cellulose	6.5	A
3921907020	Of vulcanised fibre	6.5	A
3921907030	Of cellulose acetate	6.5	A
3921907090	Other	6.5	A
3921909010	Of polyvinyl butyral	6.5	A
3921909020	Of polyamides	6.5	A
3921909030	Of amino-resins	6.5	A
3921909040	Of phenolic resins	6.5	A
3921909050	Of polyurethanes	6.5	A
3921909090	Other	6.5	A
3922101000	Baths and shower baths	6.5	A
3922102000	Wash-basins	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3922103000	Sinks	6.5	A
3922200000	Lavatory seats and covers	6.5	A
3922901000	Bidets	6.5	A
3922909000	Other	6.5	A
3923100000	Boxes, cases, crates and similar articles	6.5	A
3923210000	Of polymers of ethylene	6.5	B
3923290000	Of other plastics	6.5	A
3923300000	Carboys, bottles, flasks and similar articles	6.5	B
3923400000	Spools, cops, bobbins and similar supports	6.5	A
3923500000	Stoppers, lids, caps and other closures	6.5	B
3923900000	Other	6.5	A
3924100000	Tableware and kitchenware	6.5	A
3924901000	Soap dishes and boxes	6.5	A
3924902000	Table cloths and other similar articles	6.5	A
3924909000	Other	6.5	A
3925100000	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	6.5	A
3925200000	Doors, windows and their frames and thresholds for doors	6.5	A
3925300000	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	6.5	A
3925900000	Other	6.5	A
3926101000	Pencil cases and erasers	6.5	A
3926102000	Binders	6.5	A
3926109000	Other	6.5	A
3926200000	Articles of apparel and clothing accessories (including gloves, mittens and mitts)	6.5	A
3926300000	Fittings for furniture, coachwork or the like	6.5	A
3926400000	Statuettes and other ornamental articles	6.5	A
3926901000	Parts for use in machinery and mechanical appliances	6.5	B
3926902000	Fans and hand screens non-mechanical; frames and handles therefor and parts of such frames and handles	6.5	A
3926903000	Labels and tags	6.5	B
3926904000	Adhesive tapes with case	6.5	B

HSK 2015	Description	Base Rate	Staging Category
3926905000	Frames for painting, photographs, mirrors and the like	6.5	A
3926906000	Albums	6.5	A
3926909000	Other	6.5	B
4001100000	Natural rubber latex, whether or not pre-vulcanised	0	A
4001210000	Smoked sheets	0	A
4001220000	Technically specified natural rubber (TSNR)	0	A
4001290000	Other	0	A
4001301000	Chicle gum	2	A
4001309000	Other	2	A
4002110000	Latex	8	A
4002190000	Other	8	A
4002201000	Latex	8	A
4002209000	Other	8	A
4002311000	Latex	5	A
4002319000	Other	5	A
4002391000	Latex	5	A
4002399010	Of chlorinated-isobutene-isoprene rubber (CIIR)	5	A
4002399020	Of brominated-isobutene-isoprene rubber (BIIR)	5	A
4002410000	Latex	8	A
4002490000	Other	8	A
4002510000	Latex	8	A
4002590000	Other	8	A
4002601000	Latex	8	A
4002609000	Other	8	A
4002701000	Latex	8	A
4002709000	Other	8	A
4002801000	Latex	8	A
4002809000	Other	8	A
4002910000	Latex	8	A
4002991000	Of carboxylated acrylonitrile-butadiene rubbers (XNBR)	8	A
4002992000	Of acrylonitrile-isoprene rubbers (NIR)	8	A
4002993000	Thioplasts (TM)	8	A
4002999000	Other	8	A
4003000000	Reclaimed rubber in primary forms or in plates, sheets or strip.	8	A

HSK 2015	Description	Base Rate	Staging Category
4004000000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	3	A
4005101000	Plates, sheets and strip	8	A
4005109000	Other	8	A
4005200000	Solutions; dispersions other than those of subheading 4005.10	8	A
4005910000	Plates, sheets and strip	8	A
4005991000	Compounded rubber latex	8	A
4005999000	Other	8	A
4006100000	"Camel-back" strips for retreading rubber tyres	8	A
4006901000	Rubber rods	8	A
4006902000	Rubber tubes	8	A
4006903000	Rubber profile shapes	8	A
4006904000	Rubber discs, rings and washers	8	A
4006905000	Rubber thread	8	A
4006909000	Other	8	A
4007001000	Rubber thread	5	A
4007002000	Rubber cord	8	A
4008111000	Combined with textile fabrics for reinforcing purposes	8	A
4008119000	Other	8	A
4008191000	Combined with textile fabrics for reinforcing purposes	8	A
4008199000	Other	8	A
4008211000	Combined with textile fabrics for reinforcing purposes	8	A
4008219000	Other	8	A
4008291000	Combined with textile fabrics for reinforcing purposes	8	A
4008299000	Other	8	A
4009110000	Without fittings	8	A
4009120000	With fittings	8	A
4009210000	Without fittings	8	A
4009220000	With fittings	8	A
4009310000	Without fittings	8	A
4009320000	With fittings	8	A
4009410000	Without fittings	8	A
4009420000	With fittings	8	A
4010110000	Reinforced only with metal	8	A

HSK 2015	Description	Base Rate	Staging Category
4010120000	Reinforced only with textile materials	8	A
4010191000	Reinforced only with plastics	8	A
4010199000	Other	8	A
4010310000	Endless transmission belts of trapezoidal cross-section (V- belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	8	A
4010320000	Endless transmission belts of trapezoidal cross-section (V- belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	8	A
4010330000	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	8	A
4010340000	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	8	A
4010350000	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	8	A
4010360000	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	8	A
4010390000	Other	8	A
4011101000	Of radial carcass	5	A
4011102000	Of biased carcass	5	A
4011109000	Other	5	A
4011201010	For use on a rim measuring less than 49.53 cm in diameter	5	A
4011201090	Other	5	A
4011202010	For use on a rim measuring less than 49.53 cm in diameter	5	A
4011202090	Other	5	A
4011209000	Other	5	A
4011300000	Of a kind used on aircraft	5	A
4011400000	Of a kind used on motorcycles	5	A
4011500000	Of a kind used on bicycles	5	A
4011610000	Of a kind used on agricultural or forestry vehicles and machines	5	A
4011620000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5	A

HSK 2015	Description	Base Rate	Staging Category
4011630000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5	A
4011690000	Other	5	A
4011920000	Of a kind used on agricultural or forestry vehicles and machines	5	A
4011930000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5	A
4011940000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5	A
4011990000	Other	5	A
4012110000	Of a kind used on motor cars (including station wagons and racing cars)	8	A
4012120000	Of a kind used on buses or lorries	8	A
4012130000	Of a kind used on aircraft	5	A
4012190000	Other	8	A
4012201000	Of a kind used on aircraft	5	A
4012209010	Of a kind used on motor cars (including station wagons and racing cars)	8	A
4012209020	Of a kind used on buses or lorries	8	A
4012209090	Other	8	A
4012901010	Solid tyres	5	A
4012901020	Cushion tyres	5	A
4012901030	Tyre treads	5	A
4012901040	Tyre flaps	5	A
4012909010	Solid tyres	8	A
4012909020	Cushion tyres	8	A
4012909030	Tyre treads	8	A
4012909040	Tyre flaps	8	A
4012909090	Other	8	A
4013101000	Of a kind used on motor cars (including station wagons and racing cars)	8	A
4013102000	Of a kind used on buses or lorries	8	A
4013200000	Of a kind used on bicycles	8	A
4013901000	Of a kind used on aircraft	5	A
4013909010	Of a kind used on motorcycles or motor scooters	8	A

HSK 2015	Description	Base Rate	Staging Category
4013909020	Of a kind used on industrial vehicles or agricultural machinery	8	A
4013909090	Other	8	A
4014100000	Sheath contraceptives	8	A
4014901000	Teats	8	A
4014909000	Other	8	A
4015110000	Surgical	8	A
4015190000	Other	8	A
4015901000	Protective clothing for divers	8	A
4015902000	Protective clothing for radiologists	8	A
4015909000	Other	8	A
4016100000	Of cellular rubber	8	A
4016910000	Floor coverings and mats	8	A
4016920000	Erasers	8	A
4016930000	Gaskets, washers and other seals	8	B
4016940000	Boat or dock fenders, whether or not inflatable	8	A
4016951000	Pneumatic mattresses	8	A
4016952000	Pillows	8	A
4016953000	Cushions	8	A
4016959000	Other	8	A
4016991010	Parts of balloons, airships, flying machines, gliders, kites and rotochutes	0	A
4016991090	Other	8	A
4016992000	Rubber bands	8	A
4016993000	Stoppers and rings for bottles	8	A
4016999000	Other	8	A
4017001000	Hard rubber	8	A
4017002000	Articles of hard rubber	8	A
4101201000	Hides and skins, untanned	0	A
4101202000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	A
4101501011	Cow hide	0	A
4101501012	Steer hide	0	A
4101501013	Ox hide	0	A
4101501014	Bull hide	0	A
4101501019	Other	0	A
4101501021	Cow hide	0	A

HSK 2015	Description	Base Rate	Staging Category
4101501022	Steer hide	0	A
4101501023	Ox hide	0	A
4101501024	Bull hide	0	A
4101501029	Other	0	A
4101501090	Other	0	A
4101502000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	A
4101901011	Of calf skin	0	A
4101901019	Other	0	A
4101901091	Of calf skin	0	A
4101901099	Other	0	A
4101902000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	A
4102100000	With wool on	0	A
4102211000	Hides and skins, untanned	0	A
4102212000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	A
4102291000	Hides and skins, untanned	0	A
4102292000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	A
4103201010	Of snake	0	A
4103201020	Of lizard	0	A
4103201030	Of crocodile	0	A
4103201090	Other	0	A
4103202000	Hides and skins, which have undergone a tanning (including pretanning) process which is reversible	3	A
4103301000	Hides and skins, untanned	0	A
4103302000	Hides and skins, which have undergone a tanning (including pretanning) process which is reversible	3	A
4103901010	Of eels	0	A
4103901020	Of kangaroo	0	A
4103901030	Of camels (including dromedaries)	0	A
4103901090	Other	0	A
4103902010	Of camels (including dromedaries)	3	A
4103902090	Other	3	A
4104110000	Full grains, unsplit; grain splits	3	A

HSK 2015	Description	Base Rate	Staging Category
4104190000	Other	3	A
4104410000	Full grains, unsplit; grain splits	3	A
4104490000	Other	3	A
4105100000	In the wet state (including wet-blue)	3	A
4105300000	In the dry state (crust)	3	A
4106210000	In the wet state (including wet-blue)	3	A
4106220000	In the dry state (crust)	3	A
4106310000	In the wet state (including wet-blue)	5	A
4106320000	In the dry state (crust)	5	A
4106400000	Of reptiles	5	A
4106910000	In the wet state (including wet-blue)	5	A
4106920000	In the dry state (crust)	5	A
4107110000	Full grains, unsplit	5	A
4107120000	Grain splits	5	A
4107190000	Other	5	A
4107910000	Full grains, unsplit	5	A
4107920000	Grain splits	5	A
4107990000	Other	5	A
4112000000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	5	A
4113100000	Of goats or kids	5	A
4113200000	Of swine	5	A
4113300000	Of reptiles	5	A
4113900000	Other	5	A
4114100000	Chamois (including combination chamois) leather	5	A
4114201000	Patent leather	5	A
4114202000	Patent laminated leather	5	A
4114203000	Metallised leather	5	A
4115100000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	8	A
4115200000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	3	A
4201001000	Of reptile leather	8	A

HSK 2015	Description	Base Rate	Staging Category
4201009010	Saddles and saddle cloths	8	A
4201009020	Traces	8	A
4201009030	Leads	8	A
4201009040	Muzzles	8	A
4201009090	Other	8	A
4202111010	Of snake	8	A
4202111020	Of lizard	8	A
4202111030	Of crocodile	8	A
4202111040	Of eels	8	A
4202111050	Of kangaroo	8	A
4202111090	Other	8	A
4202112000	Of composition leather	8	A
4202113000	Of patent leather	8	A
4202121010	Of polyvinylchloride	8	A
4202121020	Of polyurethane	8	A
4202121090	Other	8	A
4202122000	Of textile materials	8	A
4202191000	Of paper board	8	A
4202199000	Other	8	A
4202211010	Of snake	8	A
4202211020	Of lizard	8	A
4202211030	Of crocodile	8	A
4202211040	Of eels	8	A
4202211050	Of kangaroo	8	A
4202211090	Other	8	A
4202212000	Of composition leather	8	A
4202213000	Of patent leather	8	A
4202221010	Of polyvinylchloride	8	A
4202221020	Of polyurethane	8	A
4202221090	Other	8	A
4202222000	Of textile materials	8	A
4202291000	Of paper board	8	A
4202299000	Other	8	A
4202311010	Of snake	8	A
4202311020	Of lizard	8	A
4202311030	Of crocodile	8	A
4202311040	Of eels	8	A

HSK 2015	Description	Base Rate	Staging Category
4202311050	Of kangaroo	8	A
4202311090	Other	8	A
4202312000	Of composition leather	8	A
4202313000	Of patent leather	8	A
4202321010	Of polyvinylchloride	8	A
4202321020	Of polyurethane	8	A
4202321090	Other	8	A
4202322000	Of textile materials	8	A
4202391000	Of paper board	8	A
4202399000	Other	8	A
4202911010	Of snake	8	A
4202911020	Of lizard	8	A
4202911030	Of crocodile	8	A
4202911040	Of eels	8	A
4202911050	Of kangaroo	8	A
4202911090	Other	8	A
4202912000	Of composition leather	8	A
4202913000	Of patent leather	8	A
4202921010	Of polyvinylchloride	8	A
4202921020	Of polyurethane	8	A
4202921090	Other	8	A
4202922000	Of textile materials	8	A
4202991000	Of paper board	8	A
4202999000	Other	8	A
4203101010	Coats	13	A
4203101020	Jackets, blazers and jumpers	13	A
4203101050	Vests	13	A
4203101060	Pants and trousers	13	A
4203101070	Skirts	13	A
4203101080	Overalls	13	A
4203101090	Other	13	A
4203102010	Coats	13	A
4203102020	Jackets, blazers and jumpers	13	A
4203102050	Vests	13	A
4203102060	Pants and trousers	13	A
4203102070	Skirts	13	A
4203102080	Overalls	13	A

HSK 2015	Description	Base Rate	Staging Category
4203102090	Other	13	A
4203103010	Coats	13	A
4203103020	Jackets, blazers and jumpers	13	A
4203103050	Vests	13	A
4203103060	Pants and trousers	13	A
4203103070	Skirts	13	A
4203103080	Overalls	13	A
4203103090	Other	13	A
4203109010	Coats	13	A
4203109020	Jackets, blazers and jumpers	13	A
4203109050	Vests	13	A
4203109060	Pants and trousers	13	A
4203109070	Skirts	13	A
4203109080	Overalls	13	A
4203109090	Other	13	A
4203211000	Baseball glove	13	A
4203212000	Golf glove	13	A
4203213000	Ski glove	13	A
4203214000	Motor cycle glove	13	A
4203215000	Batting glove	13	A
4203216000	Tennis glove	13	A
4203217000	Ice hockey glove	13	A
4203219000	Other	13	A
4203291000	Working glove	13	A
4203292000	Thermal glove	13	A
4203293000	Driver's glove	13	A
4203299000	Other	13	A
4203301010	Of snake	13	A
4203301020	Of lizard	13	A
4203301030	Of crocodile	13	A
4203301040	Of eels	13	A
4203301090	Other	13	B
4203309000	Other	13	A
4203400000	Other clothing accessories	13	A
4205001110	Belts	8	A
4205001190	Other	8	A
4205001900	Other articles of leather	8	A

HSK 2015	Description	Base Rate	Staging Category
4205002110	Belts	8	A
4205002190	Other	8	A
4205002900	Other articles of composition leather	8	A
4206001000	Catgut	8	A
4206009000	Other	8	A
4301100000	Of mink, whole, with or without head, tail or paws	3	A
4301300000	Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	3	A
4301600000	Of fox, whole, with or without head, tail or paws	3	A
4301801000	Of chinchila	3	A
4301802000	Of opossum	3	A
4301803000	Of raccoon	3	A
4301804000	Of coyote	3	A
4301805000	Of rabbit or hare	3	A
4301806000	Of musk-rat	3	A
4301809000	Other	3	A
4301900000	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	3	A
4302110000	Of mink	5	A
4302191000	Of beaver	5	A
4302192000	Of musk-rat	5	A
4302193000	Of fox	5	A
4302195000	Of chinchila	5	A
4302196000	Of opossum	5	A
4302197000	Of raccoon	5	A
4302198000	Of coyote	5	A
4302199010	Of sheep	5	A
4302199020	Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	5	A
4302199090	Other	5	A
4302201000	Of mink	5	A
4302202000	Of rabbit or hare	5	A
4302203000	Of beaver	5	A
4302204000	Of musk-rat	5	A
4302205000	Of fox	5	A

HSK 2015	Description	Base Rate	Staging Category
4302207000	Of chinchila	5	A
4302209010	Of opossum	5	A
4302209020	Of raccoon	5	A
4302209030	Of coyote	5	A
4302209090	Other	5	A
4302300000	Whole skins and pieces or cuttings thereof, assembled	5	A
4303101100	Of mink	16	A
4303101200	Of rabbit or hare	16	A
4303101300	Of lamb	16	A
4303101400	Of beaver	16	A
4303101500	Of musk-rat	16	A
4303101600	Of fox	16	A
4303101800	Of chinchila	16	A
4303101910	Of opossum	16	A
4303101920	Of raccoon	16	A
4303101930	Of coyote	16	A
4303101990	Other	16	A
4303102100	Of mink	16	A
4303102200	Of rabbit or hare	16	A
4303102300	Of lamb	16	A
4303102400	Of beaver	16	A
4303102500	Of musk-rat	16	A
4303102600	Of fox	16	A
4303102800	Of chinchila	16	A
4303102910	Of opossum	16	A
4303102920	Of raccoon	16	A
4303102930	Of coyote	16	A
4303102990	Other	16	A
4303900000	Other	16	A
4304001000	Artificial fur	8	A
4304002000	Articles of artificial fur	8	A
4401100000	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	2	A
4401210000	Coniferous	2	A
4401221000	For manufacturing pulp	0	A
4401229000	Other	2	A
4401310000	Wood pellets	2	A

HSK 2015	Description	Base Rate	Staging Category
4401390000	Other	2	A
4402101000	Agglomerated wood charcoal	2	B
4402109000	Other	2	B
4402901000	Agglomerated wood charcoal	2	B
4402909000	Other	2	B
4403101000	Tropical woods	0	A
4403102000	Non-coniferous	0	A
4403109000	Coniferous	0	A
4403201000	Cedar	0	A
4403202000	Oregon pine	0	A
4403203000	Red pine	0	A
4403204000	White wood or fir	0	A
4403205000	Larch	0	A
4403207000	Spruce	0	A
4403208000	Radiata pine	0	A
4403209000	Other	0	A
4403410000	Dark Red Meranti, Light Red Meranti and Meranti Bakau	0	A
4403491000	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	0	A
4403492000	Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas	0	A
4403493000	Okoume', Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore and Iroko	0	A
4403494000	Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe'	0	A
4403495000	Mahogany and Balsa	0	A
4403499000	Other	0	A
4403910000	Of oak (Quercus spp.)	0	A
4403920000	Of beech (Fagus spp.)	0	A
4403991010	Rosewood	0	A
4403991020	Ebonywood	0	A
4403991040	Ash	0	A
4403991050	Walnut	0	A
4403991090	Other	0	A
4403992000	Lignum vitae	0	A
4403993010	Aspen	0	A
4403993020	Poplar	0	A
4403993030	Maple	0	A

HSK 2015	Description	Base Rate	Staging Category
4403993040	Elm	0	A
4403993050	Birch	0	A
4403993060	Basswood	0	A
4403994000	Paulownia	0	A
4403999011	Malas	0	A
4403999012	Taun	0	A
4403999019	Other	0	A
4403999090	Other	0	A
4404100000	Coniferous	5	C
4404200000	Non-coniferous	5	C
4405000000	Wood wool; wood flour.	5	C
4406100000	Not impregnated	5	C
4406900000	Other	5	C
4407101000	Cedar	5	C
4407102010	Douglas-fir	5	C
4407102020	Hemlock	5	C
4407102090	Other	5	C
4407103000	Red pine	5	C
4407104000	White wood or fir	5	C
4407105000	Larch	5	C
4407107000	Spruce	5	C
4407108000	Radiata pine	5	C
4407109010	Retinispora	5	C
4407109090	Other	5	C
4407210000	Mahogany (Swietenia spp.)	5	C
4407220000	Virola, Imbuia and Balsa	5	C
4407250000	Dark Red Meranti, Light Red Meranti and Meranti Bakau	5	C
4407260000	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	5	C
4407270000	Sapelli	5	C
4407280000	Iroko	5	C
4407291000	Keruing, Ramin, Kapur, Jongkong, Merbau, Jelutong and Kempas	5	C
4407292000	Teak	5	C
4407293000	Okoume, Obeche, Sipo, Acajou, d'afrique, Makore, Tiama, Mansonia, Ilomba, Dibetou Limba and Azobe	5	C
4407299000	Other	5	C

HSK 2015	Description	Base Rate	Staging Category
4407910000	Of oak (Quercus spp.)	5	C
4407920000	Of beech (Fagus spp.)	5	C
4407930000	Of maple (Acer spp.)	5	C
4407940000	Of cherry (Prunus spp.)	5	C
4407950000	Of ash (Fraxinus spp.)	5	C
4407991010	Rosewood	5	C
4407991020	Ebonywood	5	C
4407991040	Walnut	5	C
4407991090	Other	5	C
4407992000	Lignum vitae	5	C
4407993010	Aspen	5	C
4407993020	Poplar	5	C
4407993040	Elm	5	C
4407993050	Birch	5	C
4407993060	Basswood	5	C
4407994000	Paulownia	5	C
4407999010	Tropical woods, not specified in the foregoing	5	C
4407999090	Other	5	C
4408106000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	C
4408109100	For manufacturing plywood	2	A
4408109200	Patterned veneer	3	C
4408109910	Cedar	5	C
4408109920	Oregon pine	5	C
4408109930	Red pine	5	C
4408109940	White wood or fir	5	C
4408109950	Larch	5	C
4408109960	Spruce	5	C
4408109970	Radiata pine	5	C
4408109990	Other	5	C
4408313000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	C
4408319011	For manufacturing plywood	2	A
4408319012	Patterned veneer	3	C
4408319019	Other	5	C
4408319021	For manufacturing plywood	2	A

HSK 2015	Description	Base Rate	Staging Category
4408319022	Patterned veneer	3	C
4408319029	Other	5	C
4408396000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	C
4408399011	For manufacturing plywood	2	A
4408399012	Patterned veneer	3	C
4408399019	Other	5	C
4408399021	For manufacturing plywood	2	A
4408399022	Patterned veneer	3	C
4408399029	Other	5	C
4408399031	For manufacturing plywood	2	A
4408399032	Patterned veneer	3	C
4408399039	Other	5	C
4408399041	For manufacturing plywood	2	A
4408399042	Patterned veneer	3	C
4408399049	Other	5	C
4408399051	For manufacturing plywood	2	A
4408399052	Patterned veneer	3	C
4408399059	Other	5	C
4408399091	For manufacturing plywood	2	A
4408399092	Patterned veneer	3	C
4408399099	Other	5	C
4408901000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	C
4408909150	For manufacturing plywood	2	A
4408909160	Patterned veneer	3	C
4408909191	Rosewood	5	C
4408909192	Ebonywood	5	C
4408909193	Ash	5	C
4408909194	Walnut	5	C
4408909195	Oak	5	C
4408909199	Other	5	C
4408909210	For manufacturing plywood	2	A
4408909220	Patterned veneer	3	C
4408909290	Other	5	C
4408909370	For manufacturing plywood	2	A
4408909380	Patterned veneer	3	C

HSK 2015	Description	Base Rate	Staging Category
4408909391	Aspen	5	C
4408909392	Poplar	5	C
4408909393	Maple	5	C
4408909394	Elm	5	C
4408909395	Birch	5	C
4408909396	Basswood	5	C
4408909410	For manufacturing plywood	2	A
4408909420	Patterned veneer	3	C
4408909490	Other	5	C
4408909912	For manufacturing plywood	2	A
4408909913	Patterned veneer	3	C
4408909914	Baboen	5	C
4408909919	Other	5	C
4408909991	For manufacturing plywood	2	A
4408909992	Patterned veneer	3	C
4408909999	Other	5	C
4409101000	Siding	8	E
4409102000	Flooring	8	E
4409109000	Other	8	E
4409210000	Of bamboo	8	E
4409291000	Siding	8	E
4409292000	Flooring	8	E
4409299000	Other	8	E
4410111000	Unworked or not further worked than sanded	8	E
4410112000	Surface-covered with melamine-impregnated paper	8	E
4410113000	Surface-covered with decorative laminates of plastics	8	E
4410119000	Other	8	E
4410121000	Unworked or not further worked than sanded	8	E
4410129000	Other	8	E
4410191010	Unworked or not further worked than sanded	8	E
4410191090	Other	8	E
4410199010	Unworked or not further worked than sanded	8	E
4410199020	Surface-covered with melamine-impregnated paper	8	E
4410199030	Surface-covered with decorative laminates of plastics	8	E

HSK 2015	Description	Base Rate	Staging Category
4410199090	Other	8	E
4410900000	Other	8	D
4411121000	Not mechanically worked or surface covered	8	E
4411122000	Mechanically worked or surface covered	8	E
4411129000	Other	8	E
4411131000	Not mechanically worked or surface covered	8	E
4411132000	Mechanically worked or surface covered	8	E
4411139000	Other	8	E
4411141000	Not mechanically worked or surface covered	8	E
4411142010	Floor board	8	E
4411142090	Other	8	E
4411149000	Other	8	E
4411921000	Not mechanically worked or surface covered	8	E
4411922010	Floor board	8	E
4411922090	Other	8	E
4411929000	Other	8	E
4411931000	Not mechanically worked or surface covered	8	E
4411932010	Floor board	8	E
4411932090	Other	8	E
4411939000	Other	8	E
4411941000	Not mechanically worked or surface covered	8	E
4411949000	Other	8	E
4412101010	Of a thickness less than 6 mm	8	E
4412101020	Of a thickness not less than 6 mm	8	E
4412102000	Floor board	8	E
4412109010	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	8	E
4412109090	Other	8	E
4412311000	Of a thickness less than 3.2 mm	8	E
4412312000	Of a thickness less than 4 mm but not less than 3.2 mm	8	E
4412313000	Of a thickness less than 6 mm but not less than 4 mm	8	E
4412314010	Of a thickness less than 8mm but not less than 6mm	10	E
4412314020	Of a thickness less than 10mm but not less than 8mm	10	E

HSK 2015	Description	Base Rate	Staging Category
4412315000	Of a thickness less than 12 mm but not less than 10 mm	10	E
4412316000	Of a thickness less than 15 mm but not less than 12 mm	10	E
4412317000	Of a thickness not less than 15 mm	10	E
4412321000	Of a thickness less than 3.2 mm	8	E
4412322000	Of a thickness less than 4 mm but not less than 3.2 mm	8	E
4412323000	Of a thickness less than 6 mm but not less than 4 mm	8	E
4412324010	Of a thickness less than 8mm but not less than 6mm	10	E
4412324020	Of a thickness less than 10mm but not less than 8mm	10	E
4412325000	Of a thickness less than 12 mm but not less than 10 mm	10	E
4412326000	Of a thickness less than 15 mm but not less than 12 mm	10	E
4412327000	Of a thickness not less than 15 mm	10	E
4412391010	Of a thickness less than 6 mm	8	E
4412391090	Other	10	E
4412399010	Of a thickness less than 6 mm	8	E
4412399090	Other	10	E
4412941000	Blockboard	8	E
4412942000	Laminboard	8	E
4412943000	Battenboard	8	E
4412991011	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412991019	Other	8	E
4412991021	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412991029	Other	8	E
4412991031	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412991039	Other	8	E
4412991041	Floor board, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412991042	Floor board, other	8	E
4412991043	Other, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412991049	Other	8	E
4412992010	Of a whole thickness not less than 6 mm, with each ply not exceeding 6	10	E

HSK 2015	Description	Base Rate	Staging Category
	mm thickness		
4412992090	Other	8	E
4412993010	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412993090	Other	8	E
4412999111	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412999119	Other	8	E
4412999191	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412999199	Other	8	E
4412999211	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412999219	Other	8	E
4412999291	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412999299	Other	8	E
4413000000	Densified wood, in blocks, plates, strips or profile shapes.	8	E
4414000000	Wooden frames for paintings, photographs, mirrors or similar objects.	8	E
4415100000	Cases, boxes, crates, drums and similar packings; cable-drums	8	E
4415200000	Pallets, box pallets and other load boards; pallet collars	8	D
4416000000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	8	E
4417000000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	8	E
4418100000	Windows, French-windows and their frames	8	D
4418200000	Doors and their frames and thresholds	8	E
4418400000	Shuttering for concrete constructional work	8	E
4418500000	Shingles and shakes	8	E
4418600000	Posts and beams	8	E
4418711000	Parquet panels	8	E
4418719000	Other	8	E
4418721000	Parquet panels	8	E

HSK 2015	Description	Base Rate	Staging Category
4418729000	Other	8	E
4418791000	Parquet panels	8	E
4418799000	Other	8	E
4418901000	Cellular wood panels	8	E
4418909000	Other	8	E
4419001000	Bowls	8	E
4419002010	Of bamboo	8	E
4419002090	Other	8	E
4419009000	Other	8	E
4420101000	Statuettes	8	E
4420109000	Other	8	E
4420901000	Wood marquetry and inlaid wood	8	E
4420902010	Cigarette caskets or case	8	E
4420902020	Jewellery casket or case	8	E
4420902030	Other articles of furniture, not falling within Chapter 94	8	E
4420902090	Other	8	E
4420909010	Cigarette, jewellery casket or case	8	E
4420909020	Other articles of furniture, not falling within Chapter 94	8	E
4420909090	Other	8	E
4421100000	Clothes hangers	8	E
4421901010	Bobbins	8	E
4421901090	Other	8	E
4421902000	Match splints; wooden pegs or pins for footwear	8	E
4421903000	Toothpick	8	E
4421904000	Wood paving blocks	8	E
4421905000	Fans and hand screens, nonmechanical; frames and handles therefor and parts of such frames and handles	8	E
4421909000	Other	8	E
4501100000	Natural cork, raw or simply prepared	8	E
4501900000	Other	8	E
4502000000	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	8	E
4503100000	Corks and stoppers	8	E
4503900000	Other	8	E

HSK 2015	Description	Base Rate	Staging Category
4504100000	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	8	E
4504900000	Other	8	E
4601211000	Mats and matting	8	A
4601212000	Screens	8	A
4601221000	Mats and matting	8	A
4601222000	Screens	8	A
4601291000	Mats and matting	8	A
4601292000	Screens	8	A
4601921000	Eunjukbaljang (of width less than 35 cm)	8	A
4601929000	Other	8	A
4601930000	Of rattan	8	A
4601941000	Eunjukbaljang (of width less than 35 cm)	8	A
4601949000	Other	8	A
4601991000	Articles in sheets plaited with plastics	8	A
4601999000	Other	8	A
4602111000	Basket	8	E
4602112000	Trays, dishes and other similar kitchen or tablewares	8	E
4602119000	Other	8	E
4602120000	Of rattan	8	E
4602191000	Articles of rush	8	A
4602199000	Other	8	A
4602900000	Other	8	A
4701001000	Unbleached	0	A
4701002000	Semi-bleached or bleached	0	A
4702000000	Chemical wood pulp, dissolving grades.	0	A
4703110000	Coniferous	0	A
4703190000	Non-coniferous	0	A
4703211000	Semi-bleached	0	A
4703212000	Bleached	0	A
4703291000	Semi-bleached	0	A
4703292000	Bleached	0	A
4704110000	Coniferous	0	A
4704190000	Non-coniferous	0	A
4704210000	Coniferous	0	A

HSK 2015	Description	Base Rate	Staging Category
4704290000	Non-coniferous	0	A
4705000000	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	0	A
4706100000	Cotton linters pulp	0	A
4706200000	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0	A
4706301000	Mechanical	0	A
4706302000	Chemical	0	A
4706303000	Semi-chemical	0	A
4706911000	Unbleached	0	A
4706912000	Semi-bleached or bleached	0	A
4706921000	Unbleached	0	A
4706922000	Semi-bleached or bleached	0	A
4706931000	Unbleached	0	A
4706932000	Semi-bleached or bleached	0	A
4707100000	Unbleached kraft paper or paperboard or corrugated paper or paperboard	0	A
4707200000	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0	A
4707300000	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	0	A
4707900000	Other, including unsorted waste and scrap	0	A
4801000000	Newsprint, in rolls or sheets.	0	A
4802100000	Hand-made paper and paperboard	0	A
4802200000	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	0	A
4802400000	Wallpaper base	0	A
4802541010	Multi-ply paper and paperboard, bleached each layer	0	A
4802541090	Other	0	A
4802549010	Multi-ply paper and paperboard, bleached each layer	0	A
4802549090	Other	0	A
4802551010	Multi-ply paper and paperboard, bleached each layer	0	A
4802551020	Copy or duplicating paper	0	A
4802551030	Business machine paper and continuous forms bond(including	0	A

HSK 2015	Description	Base Rate	Staging Category
	Optical Mark Reading paper and Optical Character Reading paper)		
4802551040	Fancy paper	0	A
4802551090	Other	0	A
4802559010	Multi-ply paper and paperboard, bleached each layer	0	A
4802559090	Other	0	A
4802561010	Multi-ply paper and paperboard, bleached each layer	0	A
4802561020	Copy or duplicating paper	0	A
4802561030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	A
4802561040	Fancy paper	0	A
4802561090	Other	0	A
4802569010	Multi-ply paper and paperboard, bleached each layer	0	A
4802569090	Other	0	A
4802571010	Multi-ply paper and paperboard, bleached each layer	0	A
4802571020	Copy or duplicating paper	0	A
4802571030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	A
4802571040	Fancy paper	0	A
4802571090	Other	0	A
4802579010	Multi-ply paper and paperboard, bleached each layer	0	A
4802579090	Other	0	A
4802581010	Multi-ply paper and paperboard, bleached each layer	0	A
4802581020	Fancy paper	0	A
4802581090	Other	0	A
4802582010	Multi-ply paper and paperboard, bleached each layer	0	A
4802582090	Other	0	A
4802589010	Multi-ply paper and paperboard, bleached each layer	0	A
4802589090	Other	0	A
4802611010	Multi-ply paper and paperboard, bleached each layer	0	A
4802611020	Copy or duplicating paper	0	A
4802611030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	A
4802611040	Fancy paper	0	A
4802611090	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
4802619010	Multi-ply paper and paperboard, bleached each layer	0	A
4802619090	Other	0	A
4802621010	Multi-ply paper and paperboard, bleached each layer	0	A
4802621020	Copy or duplicating paper	0	A
4802621030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	A
4802621040	Fancy paper	0	A
4802621090	Other	0	A
4802629010	Multi-ply paper and paperboard, bleached each layer	0	A
4802629090	Other	0	A
4802691010	Multi-ply paper and paperboard, bleached each layer	0	A
4802691020	Copy or duplicating paper	0	A
4802691030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	A
4802691040	Fancy paper	0	A
4802691090	Other	0	A
4802699010	Multi-ply paper and paperboard, bleached each layer	0	A
4802699090	Other	0	A
4803001000	Toilet or facial tissue stock for household or sanitary purposes	0	A
4803002000	Cellulose wadding and webs of cellulose fibres	0	A
4803009000	Other	0	A
4804110000	Unbleached	0	A
4804190000	Other	0	A
4804210000	Unbleached	0	A
4804290000	Other	0	A
4804311000	Electric insulating paper and paper board	0	A
4804312000	Condenser paper and paperboard	0	A
4804313000	Wrapping paper and paperboard	0	A
4804319000	Other	0	A
4804391000	Electric insulating paper and paperboard	0	A
4804392000	Condenser paper and paperboard	0	A
4804393000	Wrapping paper and paperboard	0	A
4804399000	Other	0	A
4804411010	Weighing less than 200 g/m ²	0	A

HSK 2015	Description	Base Rate	Staging Category
4804411090	Other	0	A
4804419010	Weighing less than 200 g/m ²	0	A
4804419090	Other	0	A
4804421010	Base stock for milk cartons and other beverage containers	0	A
4804421020	Folding carton stock (Including cosmetic, pharmaceutical, cigarette case and the like)	0	A
4804421030	Base stock for trays, dishes, plates, cups and the like	0	A
4804421090	Other	0	A
4804429010	Base stock for milk cartons and other beverage containers	0	A
4804429020	Folding carton stock(Including cosmetic, pharmaceutical, cigarette case and the like)	0	A
4804429030	Base stock for trays, dishes, plates, cups and the like	0	A
4804429090	Other	0	A
4804491000	Weighing less than 200 g/m ²	0	A
4804499000	Other	0	A
4804510000	Unbleached	0	A
4804521000	Base stock for milk cartons and other beverage containers	0	A
4804522000	Folding carton stock(Including cosmetic, pharmaceutical, cigarette case and the like)	0	A
4804523000	Base stock for trays, dishes, plates, cups and the like	0	A
4804529000	Other	0	A
4804590000	Other	0	A
4805110000	Semi-chemical fluting paper	0	A
4805120000	Straw fluting paper	0	A
4805190000	Other	0	A
4805241000	Multi-ply paper and paperboard, bleached each layer	0	A
4805249000	Other	0	A
4805251000	Multi-ply paper and paperboard, bleached each layer	0	A
4805259000	Other	0	A
4805300000	Sulphite wrapping paper	0	A
4805400000	Filter paper and paperboard	0	A
4805500000	Felt paper and paperboard	0	A
4805911000	Multi-ply paper and paperboard, bleached each layer	0	A
4805919010	Condenser paper and paperboard	0	A

HSK 2015	Description	Base Rate	Staging Category
4805919090	Other	0	A
4805921000	Multi-ply paper and paperboard, bleached each layer	0	A
4805929000	Other	0	A
4805931000	Multi-ply paper and paperboard, bleached each layer	0	A
4805939000	Other	0	A
4806100000	Vegetable parchment	0	A
4806200000	Greaseproof papers	0	A
4806300000	Tracing papers	0	A
4806401000	Glassine paper	0	A
4806409000	Other	0	A
4807000000	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	0	A
4808100000	Corrugated paper and paperboard, whether or not perforated	0	A
4808401000	For sack	0	A
4808409000	Other	0	A
4808900000	Other	0	A
4809201000	One-ply	0	A
4809202000	Multi-ply	0	A
4809901000	Transfer paper	0	A
4809902010	Weighing not less than 65g/m ²	0	A
4809902090	Other	0	A
4809903000	Graphic art paper	0	A
4809904000	Carbon or similar copying papers	0	A
4809909000	Other	0	A
4810131000	Printing or writing paper and paperboard	0	A
4810139000	Other	0	A
4810141000	Printing or writing paper and paperboard	0	A
4810149000	Other	0	A
4810191000	Printing or writing paper and paperboard	0	A
4810199000	Other	0	A
4810220000	Light-weight coated paper	0	A
4810290000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
4810311000	Folding carton stock(Including cosmetic, pharmaceutical, cigarette case and the like)	0	A
4810312000	Base stock for trays, dishes, plates, cups and the like	0	A
4810319000	Other	0	A
4810321000	Folding carton stock(Including cosmetic, pharmaceutical, cigarette case and the like)	0	A
4810322000	Base stock for trays, dishes, plates, cups and the like	0	A
4810329000	Other	0	A
4810390000	Other	0	A
4810921010	Weighing not more than 250g/m ²	0	A
4810921090	Other	0	A
4810922000	Ivory duplex board with white back	0	A
4810929000	Other	0	A
4810991000	Matrix paper	0	A
4810992000	Filter paper	0	A
4810999000	Other	0	A
4811101000	Roofing paper	0	A
4811109000	Other	0	A
4811410000	Self-adhesive	0	A
4811490000	Other	0	A
4811511000	Weighing more than 150 g/m ² but not more than 265 g/m ²	0	A
4811519011	Floor coverings on a base of paper or of paperboard	0	A
4811519019	Other	0	A
4811519090	Other	0	A
4811590000	Other	0	A
4811600000	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	0	A
4811901010	Ruled, lined or squared	0	A
4811901090	Other	0	A
4811902010	Cellulose wadding	0	A
4811902090	Other	0	A
4812000000	Filter blocks, slabs and plates, of paper pulp.	0	A
4813100000	In the form of booklets or tubes	0	A
4813200000	In rolls of a width not exceeding 5 cm	0	A
4813900000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
4814201000	Wall paper	0	A
4814202000	Lincrusta	0	A
4814209000	Other	0	A
4814901010	Of kohemp fiber	0	A
4814901090	Other	0	A
4814909000	Other	0	A
4816201000	One ply	0	A
4816202000	Multi-ply	0	A
4816901000	Transfer paper	0	A
4816902010	Weighing not less than 65g/m ²	0	A
4816902090	Other	0	A
4816903000	Graphic art paper	0	A
4816904000	Carbon or similar copying papers	0	A
4816905000	Duplicator stencils	0	A
4816909000	Other	0	A
4817100000	Envelopes	0	A
4817200000	Letter cards, plain postcards and correspondence cards	0	A
4817300000	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	0	A
4818100000	Toilet paper	0	A
4818200000	Handkerchiefs, cleansing or facial tissues and towels	0	A
4818300000	Tablecloths and serviettes	0	A
4818500000	Articles of apparel and clothing accessories	0	A
4818900000	Other	0	A
4819100000	Cartons, boxes and cases, of corrugated paper or paperboard	0	A
4819200000	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	0	A
4819300000	Sacks and bags, having a base of a width of 40 cm or more	0	A
4819400000	Other sacks and bags, including cones	0	A
4819501000	Suitable for packing liquid	0	A
4819509000	Other	0	A
4819600000	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	0	A
4820100000	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads,	0	A

HSK 2015	Description	Base Rate	Staging Category
	diaries and similar articles		
4820200000	Exercisebooks	0	A
4820300000	Binders (other than book covers), folders and file covers	0	A
4820400000	Manifold business forms and interleaved carbon sets	0	A
4820500000	Albums for samples or for collections	0	A
4820900000	Other	0	A
4821100000	Printed	0	A
4821900000	Other	0	A
4822100000	Of a kind used for winding textile yarn	0	A
4822900000	Other	0	A
4823200000	Filter paper and paperboard	0	A
4823400000	Rolls, sheets and dials, printed for self-recording apparatus	0	A
4823610000	Of bamboo	0	A
4823690000	Other	0	A
4823700000	Moulded or pressed articles of paper pulp	0	A
4823901010	Cards punched	0	A
4823901090	Other	0	A
4823902000	Electric insulating paper	0	A
4823903011	Floor coverings on a base of paper or of paperboard	0	A
4823903019	Other	0	A
4823903021	Floor coverings on a base of paper or of paperboard	0	A
4823903029	Other	0	A
4823903090	Other	0	A
4823905000	Perforated paper for jacquard weaving machines	0	A
4823909011	Floor coverings on a base of paper or of paperboard	0	A
4823909019	Other	0	A
4823909090	Other	0	A
4901101000	Printed in Korean	0	A
4901109000	Other	0	A
4901911000	Printed in Korean	0	A
4901919000	Other	0	A
4901991000	Printed in Korean	0	A
4901999000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
4902101010	Newspapers	0	A
4902101090	Other	0	A
4902109000	Other	0	A
4902901010	Journals	0	A
4902901090	Other	0	A
4902909010	Journals	0	A
4902909090	Other	0	A
4903000000	Children's picture, drawing or colouring books.	0	A
4904000000	Music, printed or in manuscript, whether or not bound or illustrated.	0	A
4905100000	Globes	0	A
4905911000	Maps and hydrographic chart	0	A
4905919000	Other	0	A
4905990000	Other	0	A
4906001000	Plans	0	A
4906002000	Drawings	0	A
4906009000	Other	0	A
4907001000	Unused postage stamp	0	A
4907002000	Air way bill	0	A
4907009000	Other	0	A
4908100000	Transfers (decalcomanias), vitrifiable	0	A
4908901000	Transfers (decalcomanias) for cushion flooring sheet	0	A
4908909000	Other	0	A
4909000000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	0	A
4910001000	Of paper or paperboard	0	A
4910009000	Other	0	A
4911100000	Trade advertising material, commercial catalogues and the like	0	A
4911911000	Printed plans and drawings	0	A
4911919000	Other	0	A
4911990000	Other	0	A
5001000000	Silk-worm cocoons suitable for reeling.	51% or 5,276won/kg whichever is the greater	A
5002001010	Not more than 20 decitex	3	A

HSK 2015	Description	Base Rate	Staging Category
5002001020	More than 20 decitex but not more than 25.56 decitex	51.7% or 17,215won/kg whichever is the greater	A
5002001030	More than 25.56 decitex but not more than 28.89 decitex	51.7% or 17,215won/kg whichever is the greater	A
5002001040	More than 28.89 decitex but not more than 36.67 decitex	51.7% or 17,215won/kg whichever is the greater	A
5002001050	More than 36.67 decitex	51.7% or 17,215won/kg whichever is the greater	A
5002002000	Doupion silk	3	A
5002009000	Other	8	A
5003001000	Not carded or combed	2	A
5003009000	Other	2	A
5004000000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	3	A
5005001000	Hand made yarn	3	A
5005002000	Yarn spun from silk waste	3	A
5005003000	Yarn spun from noil silk	3	A
5006001000	Silk yarn	8	A
5006002000	Hand made yarn	8	A
5006003000	Yarn spun from silk waste	8	A
5006004000	Yarn spun from noil silk	8	A
5006005000	Silk worm gut	8	A
5007100000	Fabrics of noil silk	13	A
5007201000	Silk fabrics, grey	13	A
5007202010	Shibori	13	A
5007202020	Satin	13	A
5007202030	Crepe de chine	13	A
5007202090	Other	13	A
5007209000	Other	13	A
5007901000	Silk fabrics, grey	13	A
5007902000	Silk woven fabrics, mixed with acetate yarn	13	A
5007903000	Silk woven fabrics, mixed with other man-made fiber	13	A
5007904000	Silk woven fabrics, mixed with wool	13	A

HSK 2015	Description	Base Rate	Staging Category
5007909000	Other	13	A
5101110000	Shorn wool	0	A
5101190000	Other	0	A
5101210000	Shorn wool	0	A
5101290000	Other	0	A
5101300000	Carbonised	0	A
5102110000	Of Kashmir (cashmere) goats	0	A
5102190000	Other	0	A
5102200000	Coarse animal hair	0	A
5103100000	Noils of wool or of fine animal hair	0	A
5103200000	Other waste of wool or of fine animal hair	0	A
5103300000	Waste of coarse animal hair	0	A
5104000000	Garnetted stock of wool or of fine or coarse animal hair.	0	A
5105100000	Carded wool	0	A
5105210000	Combed wool in fragments	0	A
5105290000	Other	0	A
5105310000	Of Kashmir (cashmere) goats	0	A
5105390000	Other	0	A
5105400000	Coarse animal hair, carded or combed	0	A
5106101000	Of all wool	8	A
5106109000	Other	8	A
5106201000	Mixed with polyester fiber	8	A
5106202000	Mixed with polyamide fiber	8	A
5106203000	Mixed with acrylic fiber	8	A
5106204000	Mixed with other synthetic fiber	8	A
5106209000	Other	8	A
5107101000	Of all wool	8	A
5107102000	Mixed with synthetic fiber	8	A
5107109000	Mixed with other fiber	8	A
5107201000	Mixed with polyester fiber	8	A
5107202000	Mixed with polyamide fiber	8	A
5107203000	Mixed with acrylic fiber	8	A
5107204000	Mixed with other synthetic fiber	8	A
5107209000	Mixed with other fiber	8	A
5108100000	Carded	8	A
5108200000	Combed	8	A

HSK 2015	Description	Base Rate	Staging Category
5109101000	Yarn of wool	8	A
5109109000	Yarn of fine animal hair	8	A
5109901000	Yarn of wool	8	A
5109909000	Yarn of fine animal hair	8	A
5110000000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	8	A
5111111000	Of wool	13	A
5111112000	Of fine animal hair	13	A
5111191000	Of wool	13	A
5111192000	Of fine animal hair	13	A
5111200000	Other, mixed mainly or solely with man-made filaments	13	A
5111300000	Other, mixed mainly or solely with man-made staple fibres	13	A
5111900000	Other	13	A
5112111000	Of wool	13	A
5112112000	Of fine animal hair	13	A
5112191000	Of wool	13	A
5112192000	Of fine animal hair	13	A
5112200000	Other, mixed mainly or solely with man-made filaments	13	A
5112300000	Other, mixed mainly or solely with man-made staple fibres	13	A
5112900000	Other	13	A
5113000000	Woven fabrics of coarse animal hair or of horsehair.	13	A
5201001000	Seed cotton	0	A
5201009010	Less than 23.2 mm (7/8 inch) of fibre-length	0	A
5201009020	Not less than 23.2 mm (7/8 inch), but less than 25.4 mm (1 inch) of fibre-length	0	A
5201009030	Not less than 25.4 mm (1 inch), but less than 28.5 mm (1-1/8 inch) of fibre-length	0	A
5201009050	Not less than 28.5 mm (1-1/8 inch), but less than 34.9 mm (1-3/8 inch) of fiber length	0	A
5201009060	Not less than 34.9 mm (1-3/8 inch) of fiber-length	0	A
5202100000	Yarn waste (including thread waste)	0	A
5202910000	Garnetted stock	0	A
5202990000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
5203000000	Cotton, carded or combed.	0	A
5204110000	Containing 85 % or more by weight of cotton	8	A
5204190000	Other	8	A
5204200000	Put up for retail sale	8	A
5205111000	Unbleached or not mercerized	8	A
5205119000	Other	8	A
5205121010	Measuring not more than 370.37 decitex but not less than 232.56 decitex (not less than 27 metric number but not exceeding 43 metric number). excluding open end yarn	1	A
5205121090	Other	8	A
5205129000	Other	8	A
5205131000	Unbleached or not mercerized	8	A
5205139000	Other	8	A
5205141000	Unbleached or not mercerized	8	A
5205149000	Other	8	A
5205151000	Unbleached or not mercerized	8	A
5205159000	Other	8	A
5205211000	Unbleached or not mercerized	8	A
5205219000	Other	8	A
5205221000	Unbleached or not mercerized	8	A
5205229000	Other	8	A
5205231000	Unbleached or not mercerized	8	B
5205239000	Other	8	A
5205241000	Unbleached or not mercerized	8	A
5205249000	Other	8	A
5205261000	Unbleached or not mercerized	8	A
5205269000	Other	8	A
5205271000	Unbleached or not mercerized	8	A
5205279000	Other	8	A
5205281000	Unbleached or not mercerized	8	A
5205289000	Other	8	A
5205311000	Unbleached or not mercerized	8	A
5205319000	Other	8	A
5205321010	Measuring not more than 370.37 decitex but not less than 232.56 decitex(not less than 27 metric number but not exceeding 43 metric number). excluding open end yarn	1	A

HSK 2015	Description	Base Rate	Staging Category
5205321090	Other	8	A
5205329000	Other	8	A
5205331000	Unbleached or not mercerized	8	A
5205339000	Other	8	A
5205341000	Unbleached or not mercerized	8	A
5205349000	Other	8	A
5205351000	Unbleached or not mercerized	8	A
5205359000	Other	8	A
5205411000	Unbleached or not mercerized	8	A
5205419000	Other	8	A
5205421000	Unbleached or not mercerized	8	A
5205429000	Other	8	A
5205431000	Unbleached or not mercerized	8	A
5205439000	Other	8	A
5205441000	Unbleached or not mercerized	8	A
5205449000	Other	8	A
5205461000	Unbleached or not mercerized	8	A
5205469000	Other	8	A
5205471000	Unbleached or not mercerized	8	A
5205479000	Other	8	A
5205481000	Unbleached or not mercerized	8	A
5205489000	Other	8	A
5206111000	Unbleached or not mercerized	8	A
5206119000	Other	8	A
5206121000	Unbleached or not mercerized	8	A
5206129000	Other	8	A
5206131000	Unbleached or not mercerized	8	A
5206139000	Other	8	A
5206141000	Unbleached or not mercerized	8	A
5206149000	Other	8	A
5206151000	Unbleached or not mercerized	8	A
5206159000	Other	8	A
5206211000	Unbleached or not mercerized	8	A
5206219000	Other	8	A
5206221000	Unbleached or not mercerized	8	A
5206229000	Other	8	A
5206231000	Unbleached or not mercerized	8	A

HSK 2015	Description	Base Rate	Staging Category
5206239000	Other	8	A
5206241000	Unbleached or not mercerized	8	A
5206249000	Other	8	A
5206251000	Unbleached or not mercerized	8	A
5206259000	Other	8	A
5206311000	Unbleached or not mercerized	8	A
5206319000	Other	8	A
5206321000	Unbleached or not mercerized	8	A
5206329000	Other	8	A
5206331000	Unbleached or not mercerized	8	A
5206339000	Other	8	A
5206341000	Unbleached or not mercerized	8	A
5206349000	Other	8	A
5206351000	Unbleached or not mercerized	8	A
5206359000	Other	8	A
5206411000	Unbleached or not mercerized	8	A
5206419000	Other	8	A
5206421000	Unbleached or not mercerized	8	A
5206429000	Other	8	A
5206431000	Unbleached or not mercerized	8	A
5206439000	Other	8	A
5206441000	Unbleached or not mercerized	8	A
5206449000	Other	8	A
5206451000	Unbleached or not mercerized	8	A
5206459000	Other	8	A
5207101000	Unbleached or not mercerized	8	A
5207109000	Other	8	A
5207901000	Unbleached or not mercerized	8	A
5207909000	Other	8	A
5208110000	Plain weave, weighing not more than 100 g/m ²	10	A
5208120000	Plain weave, weighing more than 100 g/m ²	10	A
5208130000	3-thread or 4-thread twill, including cross twill	10	A
5208190000	Other fabrics	10	A
5208210000	Plain weave, weighing not more than 100 g/m ²	10	A
5208220000	Plain weave, weighing more than 100 g/m ²	10	A

HSK 2015	Description	Base Rate	Staging Category
5208230000	3-thread or 4-thread twill, including cross twill	10	A
5208290000	Other fabrics	10	A
5208310000	Plain weave, weighing not more than 100 g/m ²	10	A
5208320000	Plain weave, weighing more than 100 g/m ²	10	A
5208330000	3-thread or 4-thread twill, including cross twill	10	A
5208390000	Other fabrics	10	A
5208410000	Plain weave, weighing not more than 100 g/m ²	10	A
5208420000	Plain weave, weighing more than 100 g/m ²	10	A
5208430000	3-thread or 4-thread twill, including cross twill	10	A
5208490000	Other fabrics	10	A
5208510000	Plain weave, weighing not more than 100 g/m ²	10	A
5208520000	Plain weave, weighing more than 100 g/m ²	10	A
5208591000	3-thread or 4-thread twill, including cross twill	10	A
5208599000	Other	10	A
5209110000	Plain weave	10	A
5209120000	3-thread or 4-thread twill, including cross twill	10	A
5209190000	Other fabrics	10	A
5209210000	Plain weave	10	A
5209220000	3-thread or 4-thread twill, including cross twill	10	A
5209290000	Other fabrics	10	A
5209310000	Plain weave	10	A
5209320000	3-thread or 4-thread twill, including cross twill	10	A
5209390000	Other fabrics	10	A
5209410000	Plain weave	10	A
5209420000	Denim	10	A
5209430000	Other fabrics of 3-thread or 4-thread twill, including cross twill	10	A
5209490000	Other fabrics	10	A
5209510000	Plain weave	10	A
5209520000	3-thread or 4-thread twill, including cross twill	10	A
5209590000	Other fabrics	10	A
5210110000	Plain weave	10	A

HSK 2015	Description	Base Rate	Staging Category
5210191000	3-thread or 4-thread twill, including cross twill	10	A
5210199000	Other	10	A
5210210000	Plain weave	10	A
5210291000	3-thread or 4-thread twill, including cross twill	10	A
5210299000	Other	10	A
5210310000	Plain weave	10	A
5210320000	3-thread or 4-thread twill, including cross twill	10	A
5210390000	Other fabrics	10	A
5210410000	Plain weave	10	A
5210491000	3-thread or 4-thread twill, including cross twill	10	A
5210499000	Other	10	A
5210510000	Plain weave	10	A
5210590000	Other fabrics	10	A
5211110000	Plain weave	10	A
5211120000	3-thread or 4-thread twill, including cross twill	10	A
5211190000	Other fabrics	10	A
5211200000	Bleached	10	A
5211310000	Plain weave	10	A
5211320000	3-thread or 4-thread twill, including cross twill	10	A
5211390000	Other fabrics	10	A
5211410000	Plain weave	10	A
5211420000	Denim	10	A
5211430000	Other fabrics of 3-thread or 4-thread twill, including cross twill	10	A
5211490000	Other fabrics	10	A
5211510000	Plain weave	10	A
5211520000	3-thread or 4-thread twill, including cross twill	10	A
5211590000	Other fabrics	10	A
5212110000	Unbleached	10	A
5212120000	Bleached	10	A
5212130000	Dyed	10	A
5212140000	Of yarns of different colours	10	A
5212150000	Printed	10	A
5212210000	Unbleached	10	A
5212220000	Bleached	10	A

HSK 2015	Description	Base Rate	Staging Category
5212230000	Dyed	10	A
5212240000	Of yarns of different colours	10	A
5212250000	Printed	10	A
5301100000	Flax, raw or retted	2	A
5301210000	Broken or scutched	2	A
5301290000	Other	2	A
5301301000	Flax tow	2	A
5301302000	Flax waste	2	A
5302100000	True hemp, raw or retted	2	A
5302901000	True hemp, broken, scutched, hackled or otherwise processed, but not spun.	2	A
5302902010	Tow of true hemp	2	A
5302902020	Waste of true hemp	2	A
5303101000	Jute	2	A
5303102000	Other textile bast fibres	2	A
5303901010	Jute	2	A
5303901090	Other textile bast fibres	2	A
5303909010	Tow and waste of jute	2	A
5303909090	Tow and waste of other textile bast fibres	2	A
5305001000	Of coconut (coir)	2	A
5305002000	Of abaca	2	A
5305003000	Of sisal and the genus Agave	2	A
5305009000	Other	2	A
5306101000	Of all flax	8	A
5306102000	Of mixed	8	A
5306201000	Of all flax	8	A
5306202000	Of mixed	8	A
5307101000	Of jute	8	A
5307109000	Other	8	A
5307201000	Of jute	8	A
5307209000	Other	8	A
5308100000	Coir yarn	8	A
5308200000	True hemp yarn	8	A
5308901000	Ramie yarn	8	A
5308909000	Other	8	A
5309110000	Unbleached or bleached	2	A

HSK 2015	Description	Base Rate	Staging Category
5309190000	Other	2	A
5309210000	Unbleached or bleached	2	A
5309290000	Other	2	A
5310101000	Jute fabrics	8	A
5310109000	Other	8	A
5310901000	Jute fabrics	8	A
5310909000	Other	8	A
5311001000	Of ramie	8	A
5311002000	Of true hemp	8	A
5311003000	Of paper yarn	8	A
5311009000	Other	8	A
5401101000	Of nylon or other polyamides	8	A
5401102000	Of polyesters	8	A
5401103000	Of acrylic polymers	8	A
5401109000	Other	8	A
5401201000	Of viscose rayon	8	A
5401202000	Of cellulose acetate	8	A
5401209000	Other	8	A
5402110000	Of aramids	8	A
5402191011	For tire cord	8	A
5402191012	For fishing net	8	A
5402191019	For other	8	A
5402191021	For tire cord	8	A
5402191022	For fishing net	8	A
5402191029	For other	8	A
5402191090	Other	8	A
5402199000	Other	8	A
5402200000	High tenacity yarn of polyesters	8	A
5402311010	Of nylon 6	8	A
5402311020	Of nylon 66	8	A
5402311090	Other	8	A
5402319000	Other	8	A
5402321010	Of nylon 6	8	A
5402321020	Of nylon 66	8	A
5402321090	Other	8	A
5402329000	Other	8	A
5402331000	Of poly trimethylene terephthalate	8	A

HSK 2015	Description	Base Rate	Staging Category
5402339000	Other	8	B
5402340000	Of polypropylene	8	A
5402390000	Other	8	A
5402440000	Elastomeric	8	A
5402451010	Of nylon 6	8	A
5402451020	Of nylon 66	8	A
5402451090	Other	8	A
5402459000	Other	8	A
5402461000	Of poly trimethylene terephthalate	8	A
5402469000	Other	8	B
5402471000	Of poly trimethylene terephthalate	8	A
5402479000	Other	8	A
5402480000	Other, of polypropylene	8	A
5402491000	Of acrylic polymers	8	A
5402499000	Other	8	A
5402510000	Of nylon or other polyamides	8	A
5402520000	Of polyesters	8	A
5402591000	Of acrylic polymers	8	A
5402599000	Other	8	A
5402610000	Of nylon or other polyamides	8	A
5402620000	Of polyesters	8	A
5402691000	Of acrylic polymers	8	A
5402692000	Of polyvinyl alcohol	8	A
5402699000	Other	8	A
5403100000	High tenacity yarn of viscose rayon	1	A
5403311000	Textured yarn	1	A
5403319000	Other	1	A
5403321000	Textured yarn	1	A
5403329000	Other	1	A
5403331000	Textured yarn	8	A
5403339000	Other	8	A
5403391000	Textured yarn	8	A
5403399000	Other	8	A
5403411000	Textured yarn	1	A
5403419000	Other	1	A
5403421000	Textured yarn	8	A
5403429000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
5403491000	Textured yarn	8	A
5403499000	Other	8	A
5404110000	Elastomeric	8	A
5404120000	Other, of polypropylene	8	A
5404191000	Of nylon or other polyamides	8	A
5404192000	Of polyurethane	8	A
5404193000	Of polyvinyl alcohol	8	A
5404199000	Other	8	A
5404901000	Of strip	8	A
5404909000	Other	8	A
5405001000	Monofilament	8	A
5405009000	Other	8	A
5406001000	Synthetic filament yarn	8	A
5406002000	Artificial filament yarn	8	A
5407101000	Of nylon or other polyamides	8	A
5407102000	Of polyesters	8	A
5407200000	Woven fabrics obtained from strip or the like	8	A
5407300000	Fabrics specified in note 9 to section XI	8	A
5407410000	Unbleached or bleached	8	A
5407420000	Dyed	8	A
5407430000	Of yarns of different colours	8	A
5407440000	Printed	8	A
5407510000	Unbleached or bleached	8	A
5407520000	Dyed	8	A
5407530000	Of yarns of different colours	8	A
5407540000	Printed	8	A
5407611000	Unbleached or bleached	8	A
5407612000	Dyed	8	A
5407613000	Of yarns of different colours	8	A
5407614000	Printed	8	A
5407691000	Unbleached or bleached	8	A
5407692000	Dyed	8	A
5407693000	Of yarns of different colours	8	A
5407694000	Printed	8	A
5407711000	Of acrylic polymers	8	A
5407719000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
5407721000	Of acrylic polymers	8	A
5407729000	Other	8	A
5407731000	Of acrylic polymers	8	A
5407739000	Other	8	A
5407741000	Of acrylic polymers	8	A
5407749000	Other	8	A
5407811000	Of nylon or other polyamides	8	A
5407812000	Of polyesters	8	A
5407813000	Of acrylic polymers	8	A
5407819000	Other	8	A
5407821000	Of nylon or other polyamides	8	A
5407822000	Of polyesters	8	A
5407823000	Of acrylic polymers	8	A
5407829000	Other	8	A
5407831000	Of nylon or other polyamides	8	A
5407832000	Of polyesters	8	A
5407833000	Of acrylic polymers	8	A
5407839000	Other	8	A
5407841000	Of nylon or other polyamides	8	A
5407842000	Of polyesters	8	A
5407843000	Of acrylic polymers	8	A
5407849000	Other	8	A
5407911000	Of nylon or other polyamides	8	A
5407912000	Of polyesters	8	A
5407913000	Of acrylic polymers	8	A
5407919000	Other	8	A
5407921000	Of nylon or other polyamides	8	A
5407922000	Of polyesters	8	A
5407923000	Of acrylic polymers	8	A
5407929000	Other	8	A
5407931000	Of nylon or other polyamides	8	A
5407932000	Of polyesters	8	A
5407933000	Of acrylic polymers	8	A
5407939000	Other	8	A
5407941000	Of nylon or other polyamides	8	A
5407942000	Of polyesters	8	A
5407943000	Of acrylic polymers	8	A

HSK 2015	Description	Base Rate	Staging Category
5407949000	Other	8	A
5408100000	Woven fabrics obtained from high tenacity yarn of viscose rayon	8	A
5408210000	Unbleached or bleached	8	A
5408220000	Dyed	8	A
5408230000	Of yarns of different colours	8	A
5408240000	Printed	8	A
5408310000	Unbleached or bleached	8	A
5408320000	Dyed	8	A
5408330000	Of yarns of different colours	8	A
5408340000	Printed	8	A
5501100000	Of nylon or other polyamides	8	A
5501200000	Of polyesters	8	A
5501301000	Acrylic	8	A
5501302000	Modacrylic	8	A
5501400000	Of polypropylene	8	A
5501900000	Other	8	A
5502001000	Of viscose rayon	7.5	A
5502002010	Less than 44,000 decitex	7.5	A
5502002020	Not less than 44,000 decitex	7.5	A
5502009000	Other	7.5	A
5503111000	Of special section face	8	A
5503119000	Other	8	A
5503191000	Of special section face	8	A
5503199000	Other	8	A
5503201000	Of special section face	8	A
5503209010	Of poly trimethylene terephthalate	8	A
5503209090	Other	8	B
5503301010	Of special section face	8	A
5503301020	Of conjugated section face	8	A
5503301090	Other	8	A
5503302010	Of special section face	8	A
5503302020	Of conjugated section face	8	A
5503302090	Other	8	A
5503400000	Of polypropylene	8	A
5503900000	Other	8	A
5504101000	Of special section face	1	A

HSK 2015	Description	Base Rate	Staging Category
5504102000	Of polynosic section face	1	A
5504109000	Other	1	A
5504901000	Of cellulose acetate	8	A
5504902000	Of lyocell	2	A
5504909000	Other	8	A
5505100000	Of synthetic fibres	2	A
5505200000	Of artificial fibres	2	A
5506101000	Of special section face	8	A
5506109000	Other	8	A
5506201000	Of special section face	8	A
5506209000	Other	8	A
5506301010	Of special section face	8	A
5506301020	Of conjugated section face	8	A
5506301090	Other	8	A
5506302010	Of special section face	8	A
5506302020	Of conjugated section face	8	A
5506302090	Other	8	A
5506900000	Other	8	A
5507001010	Of special section face	8	A
5507001020	Of polynosic section face	8	A
5507001090	Other	8	A
5507002000	Of cellulose acetate	8	A
5507009000	Other	8	A
5508101000	Of nylon or other polyamides	8	A
5508102000	Of polyesters	8	A
5508103000	Acrylic or modacrylic	8	A
5508109000	Other	8	A
5508201000	Of viscose rayon	8	A
5508202000	Of cellulose acetate	8	A
5508209000	Other	8	A
5509111000	High tenacity yarn	8	A
5509119000	Other	8	A
5509121000	High tenacity yarn	8	A
5509129000	Other	8	A
5509211000	High tenacity yarn	8	A
5509219000	Other	8	A
5509221000	High tenacity yarn	8	A

HSK 2015	Description	Base Rate	Staging Category
5509229000	Other	8	A
5509311000	Acrylic	8	A
5509312000	Modacrylic	8	A
5509321000	Acrylic	8	A
5509322000	Modacrylic	8	A
5509410000	Single yarn	8	A
5509420000	Multiple (folded) or cabled yarn	8	A
5509510000	Mixed mainly or solely with artificial staple fibres	8	A
5509520000	Mixed mainly or solely with wool or fine animal hair	8	A
5509530000	Mixed mainly or solely with cotton	8	A
5509590000	Other	8	A
5509611000	Acrylic	8	A
5509612000	Modacrylic	8	A
5509621000	Acrylic	8	A
5509622000	Modacrylic	8	A
5509691010	Acrylic	8	A
5509691020	Modacrylic	8	A
5509692010	Acrylic	8	A
5509692020	Modacrylic	8	A
5509911000	Of nylon or other polyamides	8	A
5509919000	Other	8	A
5509921000	Of nylon or other polyamides	8	A
5509929000	Other	8	A
5509990000	Other	8	A
5510111000	Of viscose rayon	8	A
5510112000	Of cellulose acetate	8	A
5510119000	Other	8	A
5510121000	Of viscose rayon	8	A
5510122000	Of cellulose acetate	8	A
5510129000	Other	8	A
5510201000	Of viscose rayon	8	A
5510202000	Of cellulose acetate	8	A
5510209000	Other	8	A
5510301000	Of viscose rayon	8	A
5510302000	Of cellulose acetate	8	A
5510309000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
5510901000	Of viscose rayon	8	A
5510902000	Of cellulose acetate	8	A
5510909000	Other	8	A
5511101000	Of nylon or other polyamides	8	A
5511102000	Of polyesters	8	A
5511103000	Acrylic or modacrylic	8	A
5511109000	Other	8	A
5511201000	Of nylon or other polyamides	8	A
5511202000	Of polyesters	8	A
5511203000	Acrylic or modacrylic	8	A
5511209000	Other	8	A
5511301000	Of viscose rayon	8	A
5511302000	Of cellulose acetate	8	A
5511309000	Other	8	A
5512110000	Unbleached or bleached	10	A
5512191000	Dyed	10	A
5512192000	Of yarns of different colours	10	A
5512193000	Printed	10	A
5512211000	Acrylic	10	A
5512212000	Modacrylic	10	A
5512290000	Other	10	A
5512911000	Of nylon or other polyamides	10	A
5512919000	Other	10	A
5512991000	Of nylon or other polyamides	10	A
5512999000	Other	10	A
5513110000	Of polyester staple fibres, plain weave	10	A
5513120000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
5513130000	Other woven fabrics of polyester staple fibres	10	A
5513191000	Of nylon or other polyamides	10	A
5513192010	Acrylic	10	A
5513192020	Modacrylic	10	A
5513199000	Other	10	A
5513210000	Of polyester staple fibres, plain weave	10	A
5513231000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
5513239000	Other	10	A

HSK 2015	Description	Base Rate	Staging Category
5513291000	Of nylon or other polyamides	10	A
5513292010	Acrylic	10	A
5513292020	Modacrylic	10	A
5513299000	Other	10	A
5513310000	Of polyester staple fibres, plain weave.	10	A
5513391000	Of nylon or other polyamides	10	A
5513392010	Acrylic	10	A
5513392020	Modacrylic	10	A
5513399000	Other	10	A
5513410000	Of polyester staple fibres, plain weave	10	A
5513491000	Of nylon or other polyamides	10	A
5513492010	Acrylic	10	A
5513492020	Modacrylic	10	A
5513499000	Other	10	A
5514110000	Of polyester staple fibres, plain weave	10	A
5514120000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
5514191000	Of nylon or other polyamides	10	A
5514192010	Acrylic	10	A
5514192020	Modacrylic	10	A
5514193000	Other woven fabrics of polyester staple fibres	10	A
5514199000	Other	10	A
5514210000	Of polyester staple fibres, plain weave	10	A
5514220000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
5514230000	Other woven fabrics of polyester staple fibres	10	A
5514291000	Of nylon or other polyamides	10	A
5514292010	Acrylic	10	A
5514292020	Modacrylic	10	A
5514299000	Other	10	A
5514300000	Of yarns of different colours	10	A
5514410000	Of polyester staple fibres, plain weave	10	A
5514420000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
5514430000	Other woven fabrics of polyester staple fibres	10	A
5514491000	Of nylon or other polyamides	10	A

HSK 2015	Description	Base Rate	Staging Category
5514492010	Acrylic	10	A
5514492020	Modacrylic	10	A
5514499000	Other	10	A
5515111000	Unbleached or bleached	10	A
5515119000	Other	10	A
5515121000	Unbleached or bleached	10	A
5515129000	Other	10	A
5515131000	Unbleached or bleached	10	A
5515139000	Other	10	A
5515191000	Unbleached or bleached	10	A
5515199000	Other	10	A
5515211000	Unbleached or bleached	10	A
5515219000	Other	10	A
5515221000	Unbleached or bleached	10	A
5515229000	Other	10	A
5515291000	Unbleached or bleached	10	A
5515299000	Other	10	A
5515911000	Unbleached or bleached	10	A
5515919000	Other	10	A
5515991000	Unbleached or bleached	10	A
5515999000	Other	10	A
5516111000	Of viscose rayon	10	A
5516112000	Of cellulose acetate	10	A
5516119000	Other	10	A
5516121000	Of viscose rayon	10	A
5516122000	Of cellulose acetate	10	A
5516129000	Other	10	A
5516131000	Of viscose rayon	10	A
5516132000	Of cellulose acetate	10	A
5516139000	Other	10	A
5516141000	Of viscose rayon	10	A
5516142000	Of cellulose acetate	10	A
5516149000	Other	10	A
5516211000	Of viscose rayon	10	A
5516212000	Of cellulose acetate	10	A
5516219000	Other	10	A
5516221000	Of viscose rayon	10	A

HSK 2015	Description	Base Rate	Staging Category
5516222000	Of cellulose acetate	10	A
5516229000	Other	10	A
5516231000	Of viscose rayon	10	A
5516232000	Of cellulose acetate	10	A
5516239000	Other	10	A
5516241000	Of viscose rayon	10	A
5516242000	Of cellulose acetate	10	A
5516249000	Other	10	A
5516311000	Of viscose rayon	10	A
5516312000	Of cellulose acetate	10	A
5516319000	Other	10	A
5516321000	Of viscose rayon	10	A
5516322000	Of cellulose acetate	10	A
5516329000	Other	10	A
5516331000	Of viscose rayon	10	A
5516332000	Of cellulose acetate	10	A
5516339000	Other	10	A
5516341000	Of viscose rayon	10	A
5516342000	Of cellulose acetate	10	A
5516349000	Other	10	A
5516411000	Of viscose rayon	10	A
5516412000	Of cellulose acetate	10	A
5516419000	Other	10	A
5516421000	Of viscose rayon	10	A
5516422000	Of cellulose acetate	10	A
5516429000	Other	10	A
5516431000	Of viscose rayon	10	A
5516432000	Of cellulose acetate	10	A
5516439000	Other	10	A
5516441000	Of viscose rayon	10	A
5516442000	Of cellulose acetate	10	A
5516449000	Other	10	A
5516911000	Of viscose rayon	10	A
5516912000	Of cellulose acetate	10	A
5516919000	Other	10	A
5516921000	Of viscose rayon	10	A
5516922000	Of cellulose acetate	10	A

HSK 2015	Description	Base Rate	Staging Category
5516929000	Other	10	A
5516931000	Of viscose rayon	10	A
5516932000	Of cellulose acetate	10	A
5516939000	Other	10	A
5516941000	Of viscose rayon	10	A
5516942000	Of cellulose acetate	10	A
5516949000	Other	10	A
5601210000	Of cotton	8	A
5601220000	Of man-made fibres	8	A
5601290000	Other	8	A
5601301000	Textile flock	8	A
5601309000	Other	8	A
5602101000	Needleloom felt	8	A
5602102000	Stitch-bonded fiber fabrics	8	A
5602211000	Piano felt	8	A
5602219000	Other	8	A
5602290000	Of other textile materials	8	A
5602900000	Other	8	A
5603111000	Impregnated, coated, covered or laminated	8	A
5603119000	Other	8	A
5603121000	Impregnated, coated, covered or laminated	8	A
5603129000	Other	8	A
5603131000	Impregnated, coated, covered or laminated	8	A
5603139000	Other	8	A
5603141000	Impregnated, coated, covered or laminated	8	A
5603149000	Other	8	A
5603910000	Weighing not more than 25 g/m ²	8	A
5603920000	Weighing more than 25 g/m ² but not more than 70 g/m ²	8	A
5603930000	Weighing more than 70 g/m ² but not more than 150 g/m ²	8	A
5603940000	Weighing more than 150 g/m ²	8	A
5604100000	Rubber thread and cord, textile covered	8	A
5604901000	Imitation catguts consisting of textile yarn	8	A
5604902000	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or	8	A

HSK 2015	Description	Base Rate	Staging Category
	coated		
5604909000	Other	8	A
5605000000	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	8	A
5606001000	Gimped yarn	8	A
5606002000	Chenille yarn	8	A
5606003000	Loop wale-yarn	8	A
5606009000	Other	8	A
5607210000	Binder or baler twine	10	A
5607290000	Other	10	A
5607410000	Binder or baler twine	10	A
5607490000	Other	10	A
5607500000	Of other synthetic fibres	10	A
5607901000	Of jute or other textile bast fibres of heading 53.03	10	A
5607909000	Other	10	A
5608111000	Of synthetic fibres	10	A
5608119000	Other	10	A
5608191000	Of synthetic fibres	10	A
5608199000	Other	10	A
5608901000	Of cotton	10	A
5608909000	Other	10	A
5609001000	Of cotton	8	A
5609002000	Of vegetable fibres, except cotton	8	A
5609003000	Of man-made fibres	8	A
5609009000	Other	8	A
5701100000	Of wool or fine animal hair	10	A
5701900000	Of other textile materials	10	A
5702100000	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	10	A
5702200000	Floor coverings of coconut fibres (coir)	10	A
5702310000	Of wool or fine animal hair	10	A
5702320000	Of man-made textile materials	10	A
5702390000	Of other textile materials	10	A
5702410000	Of wool or fine animal hair	10	A

HSK 2015	Description	Base Rate	Staging Category
5702420000	Of man-made textile materials	10	A
5702490000	Of other textile materials	10	A
5702500000	Other, not of pile construction, not made up	10	A
5702910000	Of wool or fine animal hair	10	A
5702920000	Of man-made textile materials	10	A
5702990000	Of other textile materials	10	A
5703100000	Of wool or fine animal hair	10	A
5703200000	Of nylon or other polyamides	10	A
5703300000	Of other man-made textile materials	10	A
5703900000	Of other textile materials	10	A
5704100000	Tiles, having a maximum surface area of 0.3 m ²	10	A
5704900000	Other	10	A
5705000000	Other carpets and other textile floor coverings, whether or not made up.	10	A
5801101000	Pile fabrics	13	A
5801102000	Chenille fabrics	13	A
5801210000	Uncut weft pile fabrics	13	A
5801220000	Cut corduroy	13	A
5801230000	Other weft pile fabrics	13	A
5801260000	Chenille fabrics	13	A
5801271000	Uncut	13	A
5801272000	Cut	13	A
5801310000	Uncut weft pile fabrics	13	A
5801320000	Cut corduroy	13	A
5801330000	Other weft pile fabrics	13	A
5801360000	Chenille fabrics	13	A
5801371000	Uncut	13	A
5801372000	Cut	13	A
5801900000	Of other textile materials	13	A
5802110000	Unbleached	8	A
5802190000	Other	8	A
5802200000	Terry towelling and similar woven terry fabrics, of other textile materials	8	A
5802300000	Tufted textile fabrics	8	A
5803000000	Gauze, other than narrow fabrics of heading 58.06.	8	A
5804101000	Of silk	13	A

HSK 2015	Description	Base Rate	Staging Category
5804102000	Of cotton	13	A
5804103000	Of man-made fibres	13	A
5804109000	Other	13	A
5804210000	Of man-made fibres	13	A
5804291000	Of silk	13	A
5804292000	Of cotton	13	A
5804299000	Other	13	A
5804300000	Hand-made lace	13	A
5805001010	Of wool or fine animal hair	8	A
5805001090	Other	8	A
5805002000	Needle-worked tapestries	8	A
5806101000	Of wool or fine animal hair	8	A
5806102000	Of cotton	8	A
5806103000	Of man-made fibres	8	A
5806109000	Other	8	A
5806200000	Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	8	A
5806310000	Of cotton	8	A
5806320000	Of man-made fibres	8	A
5806391000	Of wool or fine animal hair	8	A
5806392000	Of vegetable fibres, except cotton	8	A
5806399000	Other	8	A
5806400000	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	8	A
5807101000	Labels	8	A
5807109000	Other	8	A
5807901000	Labels	8	A
5807909000	Other	8	A
5808100000	Braids in the piece	8	A
5808901000	Ornamental trimmings	8	A
5808909000	Other	8	A
5809000000	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	8	A
5810100000	Embroidery without visible ground	13	A
5810910000	Of cotton	13	A

HSK 2015	Description	Base Rate	Staging Category
5810920000	Of man-made fibres	13	A
5810990000	Of other textile materials	13	A
5811001000	Of silk	8	A
5811002000	Of wool or fine animal hair	8	A
5811003000	Of cotton	8	A
5811004000	Of man-made fibres	8	A
5811009000	Other	8	A
5901100000	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	8	A
5901901000	Tracing cloth	8	A
5901902000	Prepared painting canvas	8	A
5901903000	Buckram and similar stiffened textile fabrics	8	A
5902100000	Of nylon or other polyamides	8	A
5902200000	Of polyesters	8	A
5902900000	Other	8	A
5903100000	With poly (vinyl chloride)	10	A
5903200000	With polyurethane	10	A
5903900000	Other	10	A
5904100000	Linoleum	8	A
5904900000	Other	8	A
5905000000	Textile wall coverings.	8	A
5906100000	Adhesive tape of a width not exceeding 20 cm	8	A
5906910000	Knitted or crocheted	8	A
5906990000	Other	8	A
5907001000	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil	8	A
5907002000	Painted canvas being theatrical scenery, studio back-cloth or the like	8	A
5907009000	Other	8	A
5908001000	Wicks	8	A
5908009000	Other	8	A
5909000000	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	8	A
5910000000	Transmission or conveyor belts or belting, of textile material, whether	8	A

HSK 2015	Description	Base Rate	Staging Category
	or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.		
5911101000	Of narrow fabrics	8	A
5911109000	Other	8	A
5911200000	Bolting cloth, whether or not made up	8	A
5911310000	Weighing less than 650 g/m ²	8	A
5911320000	Weighing 650 g/m ² or more	8	A
5911400000	Straining cloth of a kind used in oil presses or the like, including that of human hair	8	A
5911900000	Other	8	A
6001101000	Of cotton	10	A
6001102000	Of man-made fibres	10	A
6001109000	Other	10	A
6001210000	Of cotton	10	A
6001220000	Of man-made fibres	10	A
6001290000	Of other textile materials	10	A
6001910000	Of cotton	10	A
6001920000	Of man-made fibres	10	A
6001990000	Of other textile materials	10	A
6002400000	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	10	A
6002900000	Other	10	A
6003100000	Of wool or fine animal hair	10	A
6003200000	Of cotton	10	A
6003300000	Of synthetic fibres	10	A
6003400000	Of artificial fibres	10	A
6003900000	Other	10	A
6004100000	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	10	A
6004900000	Other	10	A
6005210000	Unbleached or bleached	10	A
6005220000	Dyed	10	A
6005230000	Of yarns of different colours	10	A
6005240000	Printed	10	A
6005310000	Unbleached or bleached	10	A
6005320000	Dyed	10	A

HSK 2015	Description	Base Rate	Staging Category
6005330000	Of yarns of different colours	10	A
6005340000	Printed	10	A
6005410000	Unbleached or bleached	10	A
6005420000	Dyed	10	A
6005430000	Of yarns of different colours	10	A
6005440000	Printed	10	A
6005900000	Other	10	A
6006100000	Of wool or fine animal hair	10	A
6006210000	Unbleached or bleached	10	A
6006220000	Dyed	10	B
6006230000	Of yarns of different colours	10	A
6006240000	Printed	10	A
6006310000	Unbleached or bleached	10	A
6006320000	Dyed	10	A
6006330000	Of yarns of different colours	10	A
6006340000	Printed	10	A
6006410000	Unbleached or bleached	10	A
6006420000	Dyed	10	A
6006430000	Of yarns of different colours	10	A
6006440000	Printed	10	A
6006900000	Other	10	A
6101200000	Of cotton	13	A
6101301000	Of synthetic fibres	13	A
6101302000	Of artificial fibres	13	A
6101900000	Of other textile materials	13	A
6102100000	Of wool or fine animal hair	13	A
6102200000	Of cotton	13	A
6102301000	Of synthetic fibres	13	A
6102302000	Of artificial fibres	13	A
6102900000	Of other textile materials	13	A
6103101000	Of wool or fine animal hair	13	A
6103102000	Of synthetic fibres	13	A
6103109000	Of other textile materials	13	A
6103220000	Of cotton	13	A
6103230000	Of synthetic fibres	13	A
6103290000	Of other textile materials	13	A
6103310000	Of wool or fine animal hair	13	A

HSK 2015	Description	Base Rate	Staging Category
6103320000	Of cotton	13	A
6103330000	Of synthetic fibres	13	A
6103390000	Of other textile materials	13	A
6103410000	Of wool or fine animal hair	13	A
6103420000	Of cotton	13	A
6103430000	Of synthetic fibres	13	A
6103490000	Of other textile materials	13	A
6104130000	Of synthetic fibres	13	A
6104191000	Of cotton	13	A
6104199000	Other	13	A
6104220000	Of cotton	13	A
6104230000	Of synthetic fibres	13	A
6104290000	Of other textile materials	13	A
6104310000	Of wool or fine animal hair	13	A
6104320000	Of cotton	13	A
6104330000	Of synthetic fibres	13	A
6104390000	Of other textile materials	13	A
6104410000	Of wool or fine animal hair	13	A
6104420000	Of cotton	13	A
6104430000	Of synthetic fibres	13	A
6104440000	Of artificial fibres	13	A
6104491000	Of silk	13	A
6104499000	Other	13	A
6104510000	Of wool or fine animal hair	13	A
6104520000	Of cotton	13	A
6104530000	Of synthetic fibres	13	A
6104590000	Of other textile materials	13	A
6104610000	Of wool or fine animal hair	13	A
6104620000	Of cotton	13	B
6104630000	Of synthetic fibres	13	A
6104690000	Of other textile materials	13	A
6105100000	Of cotton	13	A
6105201000	Of synthetic fibres	13	A
6105202000	Of artificial fibres	13	A
6105901000	Of silk	13	A
6105902000	Of wool or fine animal hair	13	A
6105909000	Other	13	A

HSK 2015	Description	Base Rate	Staging Category
6106100000	Of cotton	13	A
6106201000	Of synthetic fibres	13	A
6106202000	Of artificial fibres	13	A
6106901000	Of silk	13	A
6106902000	Of wool or fine animal hair	13	A
6106909000	Other	13	A
6107110000	Of cotton	13	A
6107121000	Of synthetic fibres	13	A
6107122000	Of artificial fibres	13	A
6107190000	Of other textile materials	13	A
6107210000	Of cotton	13	A
6107221000	Of synthetic fibres	13	A
6107222000	Of artificial fibres	13	A
6107290000	Of other textile materials	13	A
6107910000	Of cotton	13	A
6107991000	Of wool or fine animal hair	13	A
6107999000	Other	13	A
6108111000	Of synthetic fibres	13	A
6108112000	Of artificial fibres	13	A
6108191000	Of cotton	13	A
6108199000	Other	13	A
6108210000	Of cotton	13	A
6108221000	Of synthetic fibres	13	A
6108222000	Of artificial fibres	13	A
6108290000	Of other textile materials	13	A
6108310000	Of cotton	13	A
6108321000	Of synthetic fibres	13	A
6108322000	Of artificial fibres	13	A
6108390000	Of other textile materials	13	A
6108910000	Of cotton	13	A
6108921000	Of synthetic fibres	13	A
6108922000	Of artificial fibres	13	A
6108991000	Of wool or fine animal hair	13	A
6108999000	Other	13	A
6109101000	T-shirts	13	B
6109109000	Other	13	A
6109901010	T-shirts	13	A

HSK 2015	Description	Base Rate	Staging Category
6109901090	Other	13	A
6109902010	T-shirts	13	A
6109902090	Other	13	A
6109903010	T-shirts	13	B
6109903090	Other	13	A
6109909010	T-shirts	13	A
6109909090	Other	13	A
6110110000	Of wool	13	A
6110120000	Of Kashmir (cashmere) goats	13	A
6110190000	Other	13	A
6110200000	Of cotton	13	A
6110301000	Of synthetic fibres	13	A
6110302000	Of artificial fibres	13	A
6110901000	Of silk	13	A
6110909000	Other	13	A
6111201000	Garments	8	B
6111202000	Accessories	8	B
6111301000	Garments	8	A
6111302000	Accessories	8	A
6111901000	Garments	8	A
6111902000	Accessories	8	A
6112110000	Of cotton	13	A
6112120000	Of synthetic fibres	13	A
6112190000	Of other textile materials	13	A
6112201000	Of man-made fibres	13	A
6112209000	Other	13	A
6112310000	Of synthetic fibres	13	A
6112390000	Of other textile materials	13	A
6112410000	Of synthetic fibres	13	A
6112490000	Of other textile materials	13	A
6113001000	Of heading 59.03	13	A
6113002000	Of heading 59.06	13	A
6113003000	Of heading 59.07	13	A
6114200000	Of cotton	13	A
6114301000	Of synthetic fibres	13	A
6114302000	Of artificial fibres	13	A
6114901000	Of silk	13	A

HSK 2015	Description	Base Rate	Staging Category
6114909000	Other	13	A
6115100000	Graduated compression hosiery (for example, stockings for varicose veins)	13	A
6115210000	Of synthetic fibres, measuring per single yarn less than 67 decitex	13	A
6115220000	Of synthetic fibres, measuring per single yarn 67 decitex or more	13	A
6115290000	Of other textile materials	13	A
6115301000	Of man-made fibres	13	A
6115309000	Other	13	A
6115940000	Of wool or fine animal hair	13	A
6115950000	Of cotton	13	A
6115960000	Of synthetic fibres	13	A
6115990000	Of other textile materials	13	A
6116100000	Impregnated, coated or covered with plastics or rubber	8	A
6116910000	Of wool or fine animal hair	8	A
6116921000	Working gloves	8	A
6116929000	Other	8	A
6116930000	Of synthetic fibres	8	A
6116990000	Of other textile materials	8	A
6117101000	Of silk	13	A
6117102000	Of wool or fine animal hair	13	A
6117103000	Of cotton	13	A
6117104000	Of man-made fibres	13	A
6117109000	Other	13	A
6117801000	Ties, bow ties and cravats	13	A
6117809000	Other	13	A
6117900000	Parts	13	A
6201110000	Of wool or fine animal hair	13	A
6201120000	Of cotton	13	A
6201131000	Of synthetic fibres	13	A
6201132000	Of artificial fibres	13	A
6201190000	Of other textile materials	13	A
6201910000	Of wool or fine animal hair	13	A
6201920000	Of cotton	13	A
6201931000	Of synthetic fibres	13	A
6201932000	Of artificial fibres	13	A
6201990000	Of other textile materials	13	A

HSK 2015	Description	Base Rate	Staging Category
6202110000	Of wool or fine animal hair	13	A
6202120000	Of cotton	13	A
6202131000	Of synthetic fibres	13	A
6202132000	Of artificial fibres	13	A
6202190000	Of other textile materials	13	A
6202910000	Of wool or fine animal hair	13	A
6202920000	Of cotton	13	A
6202931000	Of synthetic fibres	13	A
6202932000	Of artificial fibres	13	A
6202990000	Of other textile materials	13	A
6203110000	Of wool or fine animal hair	13	A
6203120000	Of synthetic fibres	13	A
6203190000	Of other textile fibres	13	A
6203220000	Of cotton	13	A
6203230000	Of synthetic fibres	13	A
6203291000	Of wool or fine animal hair	13	A
6203299000	Other	13	A
6203310000	Of wool or fine animal hair	13	A
6203320000	Of cotton	13	A
6203330000	Of synthetic fibres	13	A
6203390000	Of other textile materials	13	A
6203410000	Of wool or fine animal hair	13	A
6203421000	Of denim, including blue jeans	13	B
6203429000	Other	13	B
6203430000	Of synthetic fibres	13	A
6203490000	Of other textile materials	13	A
6204110000	Of wool or fine animal hair	13	A
6204120000	Of cotton	13	A
6204130000	Of synthetic fibres	13	A
6204191000	Of silk	13	A
6204199000	Other	13	A
6204210000	Of wool or fine animal hair	13	A
6204220000	Of cotton	13	A
6204230000	Of synthetic fibres	13	A
6204291000	Of silk	13	A
6204299000	Other	13	A
6204310000	Of wool or fine animal hair	13	A

HSK 2015	Description	Base Rate	Staging Category
6204320000	Of cotton	13	A
6204330000	Of synthetic fibres	13	A
6204391000	Of silk	13	A
6204399000	Other	13	A
6204410000	Of wool or fine animal hair	13	A
6204420000	Of cotton	13	A
6204430000	Of synthetic fibres	13	A
6204440000	Of artificial fibres	13	A
6204491000	Of silk	13	A
6204499000	Other	13	A
6204510000	Of wool or fine animal hair	13	A
6204520000	Of cotton	13	A
6204530000	Of synthetic fibres	13	A
6204591000	Of silk	13	A
6204599000	Other	13	A
6204610000	Of wool or fine animal hair	13	A
6204621000	Of denim, including blue jeans	13	B
6204629000	Other	13	B
6204630000	Of synthetic fibres	13	B
6204691000	Of silk	13	A
6204699000	Other	13	A
6205200000	Of cotton	13	A
6205301000	Of synthetic fibres	13	A
6205302000	Of artificial fibres	13	A
6205901000	Of silk	13	A
6205902000	Of wool or fine animal hair	13	A
6205909000	Other	13	A
6206100000	Of silk or silk waste	13	A
6206200000	Of wool or fine animal hair	13	A
6206300000	Of cotton	13	A
6206401000	Of synthetic fibres	13	A
6206402000	Of artificial fibres	13	A
6206900000	Of other textile materials	13	A
6207110000	Of cotton	13	A
6207191000	Of man-made fibres	13	A
6207199000	Other	13	A
6207210000	Of cotton	13	A

HSK 2015	Description	Base Rate	Staging Category
6207221000	Of synthetic fibres	13	A
6207222000	Of artificial fibres	13	A
6207290000	Of other textile materials	13	A
6207910000	Of cotton	13	A
6207991000	Of silk	13	A
6207992000	Of wool or fine animal hair	13	A
6207993010	Of synthetic fibres	13	A
6207993020	Of artificial fibres	13	A
6207999000	Other	13	A
6208111000	Of synthetic fibres	13	A
6208112000	Of artificial fibres	13	A
6208191000	Of silk	13	A
6208192000	Of cotton	13	A
6208199000	Other	13	A
6208210000	Of cotton	13	A
6208221000	Of synthetic fibres	13	A
6208222000	Of artificial fibres	13	A
6208290000	Of other textile materials	13	A
6208910000	Of cotton	13	A
6208921000	Of synthetic fibres	13	A
6208922000	Of artificial fibres	13	A
6208991000	Of silk	13	A
6208992000	Of wool or fine animal hair	13	A
6208999000	Other	13	A
6209201000	Garments	8	A
6209202000	Accessories	8	A
6209301000	Garments	8	A
6209302000	Accessories	8	A
6209901010	Of wool or fine animal hair	8	A
6209901090	Other	8	A
6209902000	Accessories	8	A
6210101000	Of fabrics of heading 56.02	13	A
6210102000	Of fabrics of heading 56.03	13	A
6210201000	Of fabrics of heading 59.03	13	A
6210202000	Of fabrics of heading 59.06	13	A
6210203000	Of fabrics of heading 59.07	13	A
6210301000	Of fabrics of heading 59.03	13	A

HSK 2015	Description	Base Rate	Staging Category
6210302000	Of fabrics of heading 59.06	13	A
6210303000	Of fabrics of heading 59.07	13	A
6210401000	Of fabrics of heading 59.03	13	A
6210402000	Of fabrics of heading 59.06	13	A
6210403000	Of fabrics of heading 59.07	13	A
6210501000	Of fabrics of heading 59.03	13	A
6210502000	Of fabrics of heading 59.06	13	A
6210503000	Of fabrics of heading 59.07	13	A
6211111000	Of man-made fibres	13	A
6211119000	Other	13	A
6211121000	Of man-made fibres	13	A
6211129000	Other	13	A
6211201000	Of man-made fibres	13	A
6211209000	Other	13	A
6211321000	Judo, taekwondo and other oriental martial arts uniforms	13	A
6211329000	Other	13	A
6211331000	Of synthetic fibres	13	A
6211332000	Of artificial fibres	13	A
6211391000	Of wool or fine animal hair	13	A
6211399000	Other	13	A
6211421000	Judo, taekwondo and other oriental martial arts uniforms	13	A
6211429000	Other	13	A
6211431000	Of synthetic fibres	13	A
6211432000	Of artificial fibres	13	A
6211491000	Of wool or fine animal hair	13	A
6211499000	Other	13	A
6212101000	Of cotton	13	A
6212102000	Of man-made fibres	13	A
6212109000	Other	13	A
6212201000	Of cotton	13	A
6212202000	Of man-made fibres	13	A
6212209000	Other	13	B
6212300000	Corselettes	13	A
6212900000	Other	13	A
6213200000	Of cotton	8	A
6213900000	Of other textile materials	8	A

HSK 2015	Description	Base Rate	Staging Category
6214100000	Of silk or silk waste	8	A
6214200000	Of wool or fine animal hair	8	A
6214300000	Of synthetic fibres	8	A
6214400000	Of artificial fibres	8	A
6214900000	Of other textile materials	8	A
6215100000	Of silk or silk waste	8	A
6215200000	Of man-made fibres	8	A
6215900000	Of other textile materials	8	A
6216001000	Impregnated, coated or covered with plastics or rubber	8	A
6216009000	Other	8	A
6217100000	Accessories	13	A
6217900000	Parts	13	A
6301100000	Electric blankets	10	A
6301200000	Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	10	A
6301300000	Blankets (other than electric blankets) and travelling rugs, of cotton	10	A
6301400000	Blankets (other than electric blankets) and travelling rugs, of synthetic fibers	10	A
6301900000	Other blankets and travelling rugs	10	A
6302101000	Of cotton	13	A
6302109000	Other	13	A
6302210000	Of cotton	13	A
6302220000	Of man-made fibres	13	A
6302290000	Of other textile materials	13	A
6302310000	Of cotton	13	A
6302320000	Of man-made fibres	13	A
6302390000	Of other textile materials	13	A
6302400000	Table linen, knitted or crocheted	13	A
6302510000	Of cotton	13	A
6302530000	Of man-made fibres	13	A
6302590000	Of other textile materials	13	A
6302600000	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	13	A
6302910000	Of cotton	13	A
6302930000	Of man-made fibres	13	A

HSK 2015	Description	Base Rate	Staging Category
6302990000	Of other textile materials	13	A
6303120000	Of synthetic fibres	13	A
6303191000	Of cotton	13	A
6303199000	Other	13	A
6303910000	Of cotton	13	A
6303920000	Of synthetic fibres	13	A
6303990000	Of other textile materials	13	A
6304110000	Knitted or crocheted	13	A
6304190000	Other	13	A
6304910000	Knitted or crocheted	13	A
6304920000	Not knitted or crocheted,of cotton	13	A
6304930000	Not knitted or crocheted, of synthetic fibres	13	A
6304990000	Not knitted or crocheted, of other textile materials	13	A
6305100000	Of jute or of other textile bast fibres of heading 53.03	8	A
6305200000	Of cotton	8	A
6305320000	Flexible intermediate bulk containers	8	A
6305330000	Other, of polyethylene or polypropylene strip or the like	8	A
6305390000	Other	8	A
6305900000	Of other textile materials	8	A
6306120000	Of synthetic fibres	13	A
6306190000	Of other textile materials	13	A
6306220000	Of synthetic fibres	13	A
6306290000	Of other textile materials	13	A
6306300000	Sails	13	A
6306401000	Of cotton	13	A
6306409000	Of other textile materials	13	A
6306901000	Of cotton	13	A
6306902000	Of synthetic fibres	13	A
6306909000	Other	13	A
6307100000	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	10	A
6307200000	Life-jackets and life-belts	10	A
6307901000	Footwear lace	10	A
6307902000	Cloth wrappers	10	A
6307903000	Dress patterns	10	A
6307909000	Other	10	A

HSK 2015	Description	Base Rate	Staging Category
6308000000	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	13	A
6309000000	Worn clothing and other worn articles.	8	A
6310100000	Sorted	8	A
6310900000	Other	8	A
6401100000	Footwear incorporating a protective metal toe-cap	8	C
6401921000	Ski - boots	8	C
6401929010	Of rubber	8	C
6401929090	Other	8	C
6401991010	Of rubber	8	C
6401991090	Other	8	C
6401999000	Other	8	C
6402120000	Ski-boots, cross-country ski footwear and snowboard boots	13	C
6402190000	Other	13	C
6402200000	Footwear with upper straps or thongs assembled to the sole by means of plugs	13	C
6402911000	Footwear, protective against cold	13	C
6402912000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	C
6402919000	Other	13	C
6402991000	Sandals or similar footwear, produced in one piece by moulding	13	B
6402992000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	B
6402999000	Other	13	C
6403120000	Ski-boots, cross-country ski footwear and snowboard boots	13	C
6403190000	Other	13	C
6403200000	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	13	C
6403400000	Other footwear, incorporating a protective metal toe-cap	13	C
6403511000	Dress shoes	13	C
6403519000	Other	13	C
6403591000	Dress shoes	13	C
6403599000	Other	13	C

HSK 2015	Description	Base Rate	Staging Category
6403911000	Dress shoes	13	C
6403912000	Mountaineering footwear	13	C
6403913000	Lace-boots	13	C
6403914000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	C
6403919000	Other	13	C
6403991000	Dress shoes	13	C
6403992000	Mountaineering footwear	13	C
6403993000	Lace-boots	13	C
6403994000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	C
6403999000	Other	13	C
6404110000	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	C
6404191000	Slippers	13	C
6404199000	Other	13	C
6404201000	Slippers	13	C
6404209000	Other	13	C
6405100000	With uppers of leather or composition leather	13	C
6405200000	With uppers of textile materials	13	C
6405900000	Other	13	C
6406101000	Uppers	8	C
6406102000	Parts	8	C
6406201000	Outer soles	8	C
6406202000	Heels	8	C
6406901000	Of wood	8	C
6406909010	Removable in-soles	8	C
6406909020	Heel cushion	8	C
6406909030	Gaiters	8	C
6406909040	Leggings	8	C
6406909090	Other	8	C
6501000000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	8	A
6502000000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	8	A
6504000000	Hats and other headgear, plaited or made by assembling strips of any	8	A

HSK 2015	Description	Base Rate	Staging Category
	material, whether or not lined or trimmed.		
6505001000	Hair-nets	8	A
6505009011	Of synthetic fibres	8	A
6505009019	Of other fibres	8	A
6505009021	Sports cap	8	A
6505009022	Berets	8	A
6505009029	Other	8	A
6505009090	Other	8	A
6506100000	Safety headgear	8	A
6506910000	Of rubber or of plastics	8	A
6506991000	Of leather	8	A
6506992000	Of metal	8	A
6506999000	Other	8	A
6507000000	Head-bands, lining, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	8	A
6601100000	Garden or similar umbrellas	13	A
6601910000	Having a telescopic shaft	13	A
6601991000	Walking-stick umbrellas	13	A
6601992000	Sun umbrellas	13	A
6601999000	Other	13	A
6602001000	Walking-sticks	8	A
6602002000	seat-sticks	8	A
6602003000	Whips, riding-crops	8	A
6602009000	Other	8	A
6603200000	Umbrella frames, including frames mounted on shafts (sticks)	13	A
6603900000	Other	13	A
6701000000	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	8	A
6702100000	Of plastics	8	A
6702901000	Of woven fabrics	8	A
6702902000	Of paper	8	A
6702909000	Other	8	A
6703001010	Washed, dressed, thinned	8	A
6703001090	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
6703009000	Other	8	A
6704110000	Complete wigs	8	A
6704191000	Partial wigs	8	A
6704192000	False beards	8	A
6704193000	False eyebrows	8	A
6704194000	False eyelashes	8	A
6704199000	Other	8	A
6704201000	Complete wigs	8	A
6704202000	Partial wigs	8	A
6704203000	False beards	8	A
6704204000	False eyebrows	8	A
6704205000	False eyelashes	8	A
6704209000	Other	8	A
6704900000	Of other materials	8	A
6801000000	Setts, curbstones and flagstones, of natural stone (except slate).	8	A
6802100000	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	8	B
6802211000	Marble	8	B
6802212000	Travertine	8	A
6802213000	Alabaster	8	A
6802230000	Granite	8	C
6802291000	Other calcareous stone	8	A
6802299000	Other	8	C
6802911000	Marble	8	B
6802912000	Travertine	8	A
6802913000	Alabaster	8	A
6802920000	Other calcareous stone	8	A
6802930000	Granite	8	C
6802990000	Other stone	8	C
6803001000	Inkstone	8	C
6803009000	Other	8	C
6804100000	Millstones and grindstones for milling, grinding or pulping	8	A
6804210000	Of agglomerated synthetic or natural diamond	8	A

HSK 2015	Description	Base Rate	Staging Category
6804220000	Of other agglomerated abrasives or of ceramics	8	A
6804230000	Of natural stone	8	A
6804300000	Hand sharpening or polishing stones	8	A
6805100000	On a base of woven textile fabric only	8	A
6805200000	On a base of paper or paperboard only	8	A
6805300000	On a base of other materials	8	A
6806101000	Slag wool	8	C
6806102000	Rock wool	8	C
6806103000	Ceramic fibre	8	C
6806109000	Other	8	C
6806201000	Exfoliated vermiculite	8	B
6806202000	Expanded clays	8	A
6806204000	Expanded perlite	8	A
6806209000	Other	8	A
6806901000	Fire proofing material	8	A
6806909000	Other	8	C
6807100000	In rolls	8	A
6807900000	Other	8	A
6808000000	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	8	A
6809110000	Faced or reinforced with paper or paperboard only	8	C
6809190000	Other	8	C
6809900000	Other articles	8	A
6810111000	Blocks	8	A
6810112000	Bricks	8	A
6810191000	Tiles	8	A
6810192000	Flagstones	8	A
6810193000	Roofing tiles	8	A
6810199000	Other	8	C
6810910000	Prefabricated structural components for building or civil engineering	8	A
6810991000	Beams and girders	8	A
6810992000	Pile	8	A
6810993000	Electric pole	8	A

HSK 2015	Description	Base Rate	Staging Category
6810994000	Railway sleepers	8	A
6810995000	Pipes	8	A
6810999000	Other	8	A
6811401010	For roofs, ceilings, walls or floors	8	A
6811401090	Other	8	A
6811402010	For roofs, ceilings, walls or floors	8	A
6811402090	Other	8	A
6811403000	Tubes, pipes and tube or pipe fittings	8	A
6811409010	For roofs, ceilings, walls or floors	8	A
6811409090	Other	8	A
6811810000	Corrugated sheets	8	A
6811820000	Other sheets, panels, tiles and similar articles	8	A
6811891000	Tubes, pipes and tube or pipe fittings	8	A
6811899000	Other	8	A
6812801000	Clothing, clothing accessories, footwear and headgear	8	A
6812802000	Paper, millboard and felt	8	A
6812803000	Compressed asbestos fibre jointing, in sheets or rolls	8	A
6812809000	Other	8	A
6812910000	Clothing, clothing accessories, footwear and headgear	8	A
6812920000	Paper, millboard and felt	8	A
6812930000	Compressed asbestos fibre jointing, in sheets or rolls	8	A
6812990000	Other	8	A
6813201010	For automobiles	8	A
6813201090	Other	8	A
6813202010	For automobiles	8	A
6813202090	Other	8	A
6813209010	For automobiles	8	A
6813209090	Other	8	A
6813810000	Brake linings and pads	8	A
6813891000	Clutch facing	8	A
6813899000	Other	8	A
6814100000	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	8	A
6814900000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
6815101000	Non-electrical articles of graphite	8	A
6815102000	Carbon fibre	8	A
6815109000	Other	8	A
6815200000	Articles of peat	8	A
6815910000	Containing magnesite, dolomite or chromite	8	A
6815990000	Other	8	C
6901001000	Bricks	8	A
6901002000	Blocks	8	A
6901003000	Tiles	8	A
6901009010	Slabs and panels	8	A
6901009090	Other	8	A
6902100000	Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	8	A
6902200000	Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica(SiO ₂) or of a mixture or compound of these products	8	A
6902901000	Based upon silicon carbide or zircon	8	A
6902909000	Other	8	A
6903101000	Retorts	8	A
6903102010	For furnaces for production of semiconductor wafers	3	A
6903102090	Other	8	A
6903103000	Reaction vessels	8	A
6903104000	Muffles	8	A
6903105000	Nozzles	8	A
6903106000	Plugs	8	A
6903107000	Tubes and pipes	8	A
6903108000	Bars and rods	8	A
6903109000	Others	8	A
6903201000	Retorts	8	A
6903202000	Crucibles	8	A
6903203000	Reaction vessels	8	A
6903204000	Muffles	8	A
6903205000	Nozzles	8	A
6903206000	Plugs	8	A
6903207000	Tubes and pipes	8	A

HSK 2015	Description	Base Rate	Staging Category
6903208000	Bars and rods	8	A
6903209000	Other	8	A
6903901000	Based upon silicon carbide or zircon	8	A
6903909010	Retorts	8	A
6903909020	Crucibles	8	A
6903909030	Reaction vessels	8	A
6903909040	Muffles	8	A
6903909050	Nozzles	8	A
6903909060	Plugs	8	A
6903909070	Tubes and pipes	8	A
6903909080	Bars and rods	8	A
6903909090	Other	8	A
6904100000	Building bricks	8	A
6904900000	Other	8	A
6905100000	Roofing tiles	8	A
6905901000	Chimney pots, cowls and chimney liners	8	A
6905902000	Architectural ornaments	8	A
6905909000	Other	8	A
6906001000	Pipes, conduits and guttering	8	A
6906002000	Pipe fittings	8	A
6907101000	Of porcelain or china	8	A
6907109000	Other	8	A
6907901000	Of porcelain or china	8	A
6907909000	Other	8	A
6908101000	Of porcelain or china	8	A
6908109000	Other	8	A
6908901000	Of porcelain or china	8	A
6908909000	Other	8	A
6909110000	Of porcelain or china	8	A
6909120000	Articles having a hardness equivalent to 9 or more on the Mohs scale	8	A
6909190000	Other	8	A
6909900000	Other	8	A
6910101000	Wash basins	8	A
6910102000	Baths	8	A
6910103000	Water closet pans	8	A

HSK 2015	Description	Base Rate	Staging Category
6910104000	Urinals	8	A
6910109000	Other	8	A
6910900000	Other	8	A
6911101000	Coffee sets or tea sets	8	A
6911102000	Bowls and dishes	8	A
6911109000	Other	8	A
6911901000	Household articles	8	A
6911902000	Toilet articles	8	A
6911909000	Other	8	A
6912001010	Coffee sets or tea sets	8	A
6912001020	Bowls and dishes	8	A
6912001090	Other	8	A
6912002000	Household articles	8	A
6912003000	Toilet articles	8	A
6912009000	Other	8	A
6913101000	Statues, statuettes and busts	8	A
6913109020	Ornamental tablewares	8	A
6913109090	Other	8	A
6913901000	Statues, statuettes and busts	8	A
6913909020	Ornamental tablewares	8	A
6913909090	Other	8	A
6914101000	Flower-pots	8	A
6914109000	Other	8	A
6914901000	Flower-pots	8	A
6914909000	Other	8	A
7001001000	Mass	5	A
7001002000	Waste and scrap, cullet	3	A
7002100000	Balls	8	A
7002201000	For the manufacture of quartz wares for semiconductor	3	A
7002209000	Other	8	A
7002311000	For the manufacture of quartz wares for semiconductor	3	A
7002319000	Other	8	A
7002320000	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	8	A
7002390000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
7003121000	Not more than 2 mm in thickness	8	A
7003122000	More than 2 mm but not more than 3 mm in thickness	8	A
7003123000	More than 3 mm but not more than 4 mm in thickness	8	A
7003124000	More than 4 mm but not more than 5 mm in thickness	8	A
7003125000	More than 5 mm but not more than 6 mm in thickness	8	A
7003126000	More than 6 mm but not more than 8 mm in thickness	8	A
7003127000	More than 8 mm in thickness	8	A
7003191000	Not more than 2 mm in thickness	8	A
7003192000	More than 2 mm but not more than 3 mm in thickness	8	A
7003193000	More than 3 mm but not more than 4 mm in thickness	8	A
7003194000	More than 4 mm but not more than 5 mm in thickness	8	A
7003195000	More than 5 mm but not more than 6 mm in thickness	8	A
7003196000	More than 6 mm but not more than 8 mm in thickness	8	A
7003197000	More than 8 mm in thickness	8	A
7003200000	Wired sheets	8	A
7003300000	Profiles	8	A
7004201000	Not more than 2 mm in thickness	8	A
7004202000	More than 2 mm but not more than 3 mm in thickness	8	A
7004203000	More than 3 mm but not more than 4 mm in thickness	8	A
7004204000	More than 4 mm but not more than 5 mm in thickness	8	A
7004205000	More than 5 mm but not more than 6 mm in thickness	8	A
7004206000	More than 6 mm but not more than 8 mm in thickness	8	A
7004207000	More than 8 mm in thickness	8	A
7004901000	Not more than 2 mm in thickness	8	A
7004902000	More than 2 mm but not more than 3 mm in thickness	8	A
7004903000	More than 3 mm but not more than 4 mm in thickness	8	A
7004904000	More than 4 mm but not more than 5 mm in thickness	8	A
7004905000	More than 5 mm but not more than	8	A

HSK 2015	Description	Base Rate	Staging Category
	6 mm in thickness		
7004906000	More than 6 mm but not more than 8 mm in thickness	8	A
7004907000	More than 8 mm in thickness	8	A
7005101010	Not more than 4 mm in thickness	8	A
7005101020	More than 4 mm but not more than 6 mm in thickness	8	A
7005101030	More than 6 mm but not more than 8 mm in thickness	8	A
7005101040	More than 8 mm in thickness	8	A
7005102010	Not more than 4 mm in thickness	8	A
7005102020	More than 4 mm but not more than 6 mm in thickness	8	A
7005102030	More than 6 mm but not more than 8 mm in thickness	8	A
7005102040	More than 8 mm in thickness	8	A
7005109010	Not more than 4 mm in thickness	8	A
7005109020	More than 4 mm but not more than 6 mm in thickness	8	A
7005109030	More than 6 mm but not more than 8 mm in thickness	8	A
7005109040	More than 8 mm in thickness	8	A
7005211000	Not more than 2 mm in thickness	8	A
7005212000	More than 2 mm but not more than 3 mm in thickness	8	A
7005213000	More than 3 mm but not more than 4 mm in thickness	8	A
7005214000	More than 4 mm but not more than 5 mm in thickness	8	A
7005215000	More than 5 mm but not more than 6 mm in thickness	8	A
7005216000	More than 6 mm but not more than 8 mm in thickness	8	A
7005217010	Not more than 10 mm in thickness	8	A
7005217020	More than 10 mm but not more than 12 mm in thickness	8	A
7005217030	More than 12 mm in thickness	8	A
7005291010	For PDP (plasma display panel)	4	A
7005291020	For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display)	3	A
7005291030	For OLED (organic light emitting display)	4	A
7005291040	For LCD (liquid cristal display)	8	A
7005291091	Clear and transparent glass	8	A
7005291092	Extra clear low-iron glass	8	A

HSK 2015	Description	Base Rate	Staging Category
7005291099	Other	8	A
7005292010	For PDP (plasma display panel)	4	A
7005292020	For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display)	3	A
7005292030	For OLED (organic light emitting display)	4	A
7005292091	Clear and transparent glass	8	A
7005292092	Extra clear low-iron glass	8	A
7005292099	Other	8	A
7005293010	Clear and transparent glass	8	A
7005293020	Extra clear low-iron glass	8	A
7005293090	Other	8	A
7005294010	Clear and transparent glass	8	A
7005294020	Extra clear low-iron glass	8	A
7005294090	Other	8	A
7005295010	Clear and transparent glass	8	A
7005295020	Extra clear low-iron glass	8	A
7005295090	Other	8	A
7005296010	Clear and transparent glass	8	A
7005296020	Extra clear low-iron glass	8	A
7005296090	Other	8	A
7005297010	Clear and transparent glass	8	A
7005297020	Extra clear low-iron glass	8	A
7005297090	Other	8	A
7005298010	Clear and transparent glass	8	A
7005298020	Extra clear low-iron glass	8	A
7005298090	Other	8	A
7005299010	Clear and transparent glass	8	A
7005299020	Extra clear low-iron glass	8	A
7005299090	Other	8	A
7005300000	Wired glass	8	A
7006001000	For PDP (plasma display panel)	4	A
7006002000	For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display)	3	A
7006003000	For OLED (organic light emitting display)	4	A
7006004000	For LCD (liquid cristal display)	8	A
7006009000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
7007111000	Not more than 8 mm in thickness	8	A
7007112000	More than 8 mm in thickness	8	A
7007191000	Not more than 8 mm in thickness	8	A
7007192000	More than 8 mm in thickness	8	A
7007211000	Not more than 12 mm in total thickness, including film thickness	8	A
7007212000	More than 12 mm in total thickness, including film thickness	8	A
7007291000	Not more than 12 mm in total thickness, including film thickness	8	A
7007292000	More than 12 mm in total thickness, including film thickness	8	A
7008000000	Multiple-walled insulating units of glass.	8	A
7009100000	Rear-view mirrors for vehicles	8	A
7009910000	Unframed	8	A
7009920000	Framed	8	A
7010100000	Ampoules	8	A
7010200000	Stoppers, lids and other closures	8	A
7010900000	Other	8	B
7011100000	For electric lighting	8	A
7011201000	Color	8	A
7011209000	Other	8	A
7011900000	Other	8	A
7013100000	Of glass-ceramics	8	A
7013220000	Of lead crystal	8	A
7013280000	Other	8	A
7013330000	Of lead crystal	8	A
7013370000	Other	8	A
7013410000	Of lead crystal	8	A
7013420000	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	8	A
7013490000	Other	8	A
7013910000	Of lead crystal	8	A
7013990000	Other	8	A
7014001000	Of sealed beam lamp	8	A
7014009010	Signalling glassware	8	A
7014009020	Optical elements of glass	8	A
7015100000	Glasses for corrective spectacles	8	A

HSK 2015	Description	Base Rate	Staging Category
7015901000	For sun glasses	8	A
7015902000	Clock or watch glasses and the like	8	A
7015909000	Other	8	A
7016100000	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	8	A
7016901000	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes	8	A
7016909010	Leaded lights	8	A
7016909020	Stained glass	8	A
7016909090	Other	8	A
7017100000	Of fused quartz or other fused silica	8	A
7017200000	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	8	A
7017900000	Other	8	A
7018101000	Beads	8	A
7018102000	Imitation pearls	8	A
7018103000	Imitation precious and semi-precious stones	8	A
7018104000	Imitation coral	8	A
7018109000	Other	8	A
7018200000	Glass microspheres not exceeding 1 mm in diameter	8	A
7018901000	Glass eyes other than prosthetic articles	8	A
7018909000	Other	8	A
7019110000	Chopped strands, of a length of not more than 50 mm	8	C
7019120000	Rovings	8	C
7019190000	Other	8	A
7019310000	Mats	8	C
7019320000	Thin sheets (voiles)	8	C
7019390000	Other	8	A
7019400000	Woven fabrics of rovings	8	C
7019510000	Of a width not exceeding 30 cm	8	A
7019520000	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m^2 , of filaments measuring per single	8	A

HSK 2015	Description	Base Rate	Staging Category
	yarn not more than 136 tex		
7019590000	Other	8	A
7019901000	Glass wool	8	C
7019909000	Other	8	A
7020001011	Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	0	A
7020001012	Quartz crucibles for furnace of production of semiconductor wafers	3	A
7020001013	For the manufacture of quartz wares for semiconductor	3	A
7020001019	Other	8	A
7020001090	Other	8	A
7020009000	Other	8	A
7101101000	Unworked	8	A
7101102000	Worked	8	A
7101210000	Unworked	8	A
7101220000	Worked	8	A
7102100000	unsorted	1	A
7102210000	Unworked or simply sawn, cleaved or bruted	1	A
7102290000	Other	5	A
7102310000	Unworked or simply sawn, cleaved or bruted	1	A
7102390000	Other	5	A
7103100000	Unworked or simply sawn or roughly shaped	1	A
7103911000	Industrial	5	A
7103919010	Rubies	5	A
7103919020	Sapphires	5	A
7103919030	Emeralds	5	A
7103991000	Industrial	5	A
7103999010	Opal	5	A
7103999020	Jade	5	A
7103999030	Chalcedony	5	A
7103999040	Rocky crystal	5	A
7103999090	Other	5	A
7104100000	piezo-electric quartz	5	A
7104201000	Diamonds	5	A
7104209000	Other	5	A

HSK 2015	Description	Base Rate	Staging Category
7104901010	Diamonds	5	A
7104901020	Artificial crystal	5	A
7104901090	Other	5	A
7104909010	Diamonds	5	A
7104909090	Other	5	A
7105101000	Natural	5	A
7105102000	Synthetic	5	A
7105901000	Of garnet	5	A
7105909000	Other	5	A
7106100000	Powder	3	B
7106911000	Containing by weight 99.99 % or more of silver	3	A
7106919000	Other	3	B
7106921000	Bars, rods and shapes	3	B
7106922000	Plates, sheets and strips	3	B
7106923000	Wire	3	B
7106929000	Other	3	B
7107001000	Bars, rods and shapes	3	A
7107002000	Plates, sheets and strips	3	A
7107003000	Wire	3	A
7107004000	Tubes, pipes and hollow bars	3	A
7107009000	Other	3	A
7108110000	Powder	3	A
7108121000	Lumps, billets and grains	3	C
7108129000	Other	3	C
7108131010	For use in manufacturing semiconductor	3	A
7108131090	Other	3	A
7108139010	Bars, rods and shapes	3	A
7108139020	Plates, sheets and strips	3	A
7108139090	Other	3	A
7108200000	Monetary	0	A
7109000000	Base metals or silver, clad with gold, not further worked than semi-manufactured.	3	A
7110110000	Unwrought or in powder form	3	A
7110190000	Other	3	A
7110210000	Unwrought or in powder form	3	A
7110290000	Other	3	A

HSK 2015	Description	Base Rate	Staging Category
7110310000	Unwrought or in powder form	3	A
7110390000	Other	3	A
7110410000	Unwrought or in powder form	3	A
7110490000	Other	3	A
7111000000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	3	A
7112300000	Ash containing precious metal or precious metal compounds	2	A
7112911000	Of residues	2	A
7112919000	Other	3	A
7112921000	Of residues	2	A
7112929000	Other	3	A
7112991000	Of residues	2	C
7112992000	Of waste, paring and scrap of plastics	6.5	B
7112999000	Other	3	A
7113110000	Of silver, whether or not plated or clad with other precious metal	8	A
7113191000	Of platinum	8	A
7113192000	Of gold	8	A
7113199000	Other	8	A
7113201000	Platinum-clad	8	A
7113202000	Gold-clad	8	A
7113203000	Silver-clad	8	A
7113209000	Other	8	A
7114111000	For table	8	A
7114112000	For toilet	8	A
7114113000	For office and desk	8	A
7114114000	For use by smokers	8	A
7114119000	Other	8	A
7114191000	For table	8	A
7114192000	For toilet	8	A
7114193000	For office and desk	8	A
7114194000	For use by smokers	8	A
7114199000	Other	8	A
7114201000	For table	8	A
7114202000	For toilet	8	A
7114203000	For office and desk	8	A
7114204000	For use by smokers	8	A

HSK 2015	Description	Base Rate	Staging Category
7114209000	Other	8	A
7115100000	Catalysts in the form of wire cloth or grill, of platinum	8	A
7115901010	Platinum crucible	8	A
7115901090	Other	8	A
7115909010	Of gold, including metals clad with gold	8	A
7115909020	Of silver, including metals clad with silver	8	A
7115909090	Other	8	A
7116101000	Of natural pearls	8	A
7116102000	Of cultured pearls	8	A
7116201000	Industrial	8	A
7116209010	For personal adornment	8	A
7116209090	Other	8	A
7117110000	Cuff-links and studs	8	A
7117191000	Necklace	8	A
7117192000	Bracelet	8	A
7117193000	Earring	8	A
7117194000	Brooch	8	A
7117195000	Ring	8	A
7117196000	Chains for personal adornment	8	A
7117199000	Other	8	A
7117900000	Other	8	A
7118100000	Coin (other than gold coin), not being legal tender	0	A
7118901000	Gold coin	0	A
7118902000	Silver coin	0	A
7118909000	Other	0	A
7201101000	For casting	0	A
7201102000	For steel manufacture	0	A
7201109000	Other	0	A
7201200000	Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	0	A
7201501000	Alloy pig iron	2	A
7201502000	Spiegeleisen	2	A
7202110000	Containing by weight more than 2 % of carbon.	5	A
7202190000	Other	5	A
7202210000	Containing by weight more than 55 % of silicon	2	A

HSK 2015	Description	Base Rate	Staging Category
7202291000	Containing by weight 2 % or more of magnesium	3	A
7202299000	Other	3	A
7202300000	Ferro-silico-manganese	5	A
7202410000	Containing by weight more than 4 % of carbon	2	A
7202490000	Other	2	A
7202500000	Ferro-silico-chromium	2	A
7202600000	Ferro-nickel	3	A
7202700000	Ferro-molybdenum	3	A
7202800000	Ferro-tungsten and ferro-silico-tungsten	3	A
7202910000	Ferro-titanium and ferro-silico-titanium	3	A
7202920000	Ferro-vanadium	3	A
7202930000	Ferro-niobium	3	A
7202991000	Ferro-phosphorus (iron phosphide),containing by weight 15 % or more of phosphorus	3	A
7202999000	Other	3	A
7203100000	Ferrous products obtained by direct reduction of iron ore	0	A
7203900000	Other	1	A
7204100000	Waste and scrap of cast iron	0	A
7204210000	Of stainless steel	0	A
7204290000	Other	0	A
7204300000	Waste and scrap of tinned iron or steel	0	A
7204410000	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings whether or not in bundles	0	A
7204490000	Other	0	A
7204500000	Remelting scrap ingots	0	A
7205101000	Shot	5	A
7205102000	Grit	5	A
7205109000	Other	5	A
7205210000	Of alloy steel	3	A
7205290000	Other	3	A
7206100000	Ingots	0	A
7206900000	Other	0	A
7207111000	Blooms	0	A
7207112000	Billets	0	A

HSK 2015	Description	Base Rate	Staging Category
7207121000	Slabs	0	A
7207122000	Sheet bars	0	A
7207190000	Other	0	A
7207201000	Blooms	0	A
7207202000	Billets	0	A
7207203000	Slabs	0	A
7207204000	Sheet bars	0	A
7207209000	Other	0	A
7208101000	Of a thickness of 4.75 mm or more	0	A
7208109000	Of a thickness of less than 4.75 mm	0	A
7208251000	Of a tensile strength of 490MPa or more	0	A
7208259000	Other	0	A
7208261000	Of a tensile strength of 490MPa or more	0	A
7208269000	Other	0	A
7208271000	Of a tensile strength of 490MPa or more	0	A
7208279000	Other	0	A
7208361000	Of a tensile strength of 490MPa or more	0	A
7208369000	Other	0	A
7208371000	Of a tensile strength of 490MPa or more	0	A
7208379000	Other	0	A
7208381000	Of a tensile strength of 490MPa or more	0	A
7208389000	Other	0	A
7208391000	Of a tensile strength of 490MPa or more	0	A
7208399000	Other	0	A
7208400000	Not in coils, not further worked than hot-rolled, with patterns in relief	0	A
7208511000	Of a tensile strength of 490MPa or more	0	A
7208519000	Other	0	A
7208521000	Of a tensile strength of 490MPa or more	0	A
7208529000	Other	0	A
7208531000	Of a tensile strength of 490MPa or more	0	A
7208539000	Other	0	A
7208541000	Of a tensile strength of 490MPa or more	0	A

HSK 2015	Description	Base Rate	Staging Category
7208549000	Other	0	A
7208900000	Other	0	A
7209151000	Of a tensile strength of 340MPa or more	0	A
7209159000	Other	0	A
7209161000	Of a tensile strength of 340MPa or more	0	A
7209169000	Other	0	A
7209171000	Of a tensile strength of 340MPa or more	0	A
7209179000	Other	0	A
7209181000	Of a tensile strength of 340MPa or more	0	A
7209189000	Other	0	A
7209251000	Of a tensile strength of 340MPa or more	0	A
7209259000	Other	0	A
7209261000	Of a tensile strength of 340MPa or more	0	A
7209269000	Other	0	A
7209271000	Of a tensile strength of 340MPa or more	0	A
7209279000	Other	0	A
7209281000	Of a tensile strength of 340MPa or more	0	A
7209289000	Other	0	A
7209900000	Other	0	A
7210110000	Of a thickness of 0.5 mm or more	0	A
7210120000	Of a thickness of less than 0.5 mm	0	A
7210200000	Plated or coated with lead, including terneplate	0	A
7210301000	Of a tensile strength of 340MPa or more	0	A
7210309000	Other	0	A
7210410000	Corrugated	0	A
7210491010	Of a tensile strength of 340MPa or more	0	A
7210491090	Other	0	A
7210499010	Of a tensile strength of 340MPa or more	0	A
7210499090	Other	0	A
7210500000	Plated or coated with chromium oxides or with chromium and chromium oxides	0	A
7210610000	Plated or coated with aluminium-zinc alloys	0	A
7210690000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
7210701000	Of a thickness of 4.75mm or more	0	A
7210702000	Of a thickness of less than 4.75mm	0	A
7210901000	Plated or coated with nickel	0	A
7210902000	Plated or coated with copper	0	A
7210909000	Other	0	A
7211130000	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	0	A
7211141000	Of a tensile strength of 490MPa or more	0	A
7211149000	Other	0	A
7211191000	Of a tensile strength of 490MPa or more	0	A
7211199000	Other	0	A
7211231000	Of a tensile strength of 340MPa or more	0	A
7211239000	Other	0	A
7211291000	Of a tensile strength of 340MPa or more	0	A
7211299000	Other	0	A
7211901000	Of a tensile strength of 340MPa or more	0	A
7211909000	Other	0	A
7212101000	Of a thickness of 0.5 mm or more	0	A
7212102000	Of a thickness of less than 0.5 mm	0	A
7212201000	Of a tensile strength of 340MPa or more	0	A
7212209000	Other	0	A
7212301010	Of a tensile strength of 340MPa or more	0	A
7212301090	Other	0	A
7212309010	Of a tensile strength of 340MPa or more	0	A
7212309090	Other	0	A
7212401000	Of a thickness of 4.75mm or more	0	A
7212402000	Of a thickness of less than 4.75mm	0	A
7212501000	Plated or coated with nickel	0	A
7212502000	Plated or coated with copper	0	A
7212509000	Other	0	A
7212600000	Clad	0	A
7213100000	Containing indentations, ribs, grooves or other deformations produced during the rolling process	0	A

HSK 2015	Description	Base Rate	Staging Category
7213200000	Other, of free-cutting steel	0	A
7213911010	Containing by weight 0.25 % or more of carbon	0	A
7213911090	Other	0	A
7213919000	Other	0	A
7213991010	Containing by weight 0.25 % or more of carbon	0	A
7213991090	Other	0	A
7213999000	Other	0	A
7214100000	Forged	0	A
7214201000	Concrete reinforcing bar	0	A
7214209000	Other	0	A
7214300000	Other, of free-cutting steel	0	A
7214910000	Of rectangular (other than square)cross-section	0	A
7214991000	Containing by weight less than 0.6 % of carbon	0	A
7214999000	Other	0	A
7215100000	Of free-cutting steel, not further worked than cold-formed or cold-finished	0	A
7215500000	Other, not further worked than cold-formed or cold-finished	0	A
7215900000	Other	0	A
7216101000	U section	0	A
7216102000	I sections	0	A
7216103000	H section	0	A
7216210000	L sections	0	A
7216220000	T sections	0	A
7216310000	U sections	0	A
7216320000	I sections	0	A
7216333000	Less than 300 mm in height	0	A
7216334000	300 mm or more but not more than 600 mm in height	0	A
7216335000	More than 600 mm in height	0	A
7216401000	L sections	0	A
7216402000	T sections	0	A
7216500000	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	0	A
7216610000	Obtained from flat-rolled products	0	A
7216690000	Other	0	A
7216910000	Cold-formed or cold-finished from	0	A

HSK 2015	Description	Base Rate	Staging Category
	flat-rolled products		
7216990000	Other	0	A
7217100000	Not plated or coated, whether or not polished	0	A
7217200000	Plated or coated with zinc	0	A
7217301000	Plated or coated with copper	0	A
7217309000	Other	0	A
7217900000	Other	0	A
7218101000	Ingots	0	A
7218109000	Other	0	A
7218911000	Slabs	0	A
7218912000	Sheet bars	0	A
7218919000	Other	0	A
7218991000	Blooms	0	A
7218992000	Billets	0	A
7218999000	Other	0	A
7219111010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219111090	Other	0	A
7219119000	Other	0	A
7219121010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219121090	Other	0	A
7219129000	Other	0	A
7219131010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219131090	Other	0	A
7219139000	Other	0	A
7219141010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219141090	Other	0	A
7219149000	Other	0	A
7219211010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219211090	Other	0	A
7219219000	Other	0	A
7219221010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A

HSK 2015	Description	Base Rate	Staging Category
7219221090	Other	0	A
7219229000	Other	0	A
7219231010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219231090	Other	0	A
7219239000	Other	0	A
7219241010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219241090	Other	0	A
7219249000	Other	0	A
7219311010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219311090	Other	0	A
7219319000	Other	0	A
7219321010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219321090	Other	0	A
7219329000	Other	0	A
7219331010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219331090	Other	0	A
7219339000	Other	0	A
7219341010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219341090	Other	0	A
7219349000	Other	0	A
7219351010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219351090	Other	0	A
7219359000	Other	0	A
7219901010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219901090	Other	0	A
7219909000	Other	0	A
7220111010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7220111090	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
7220119000	Other	0	A
7220121010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7220121090	Other	0	A
7220129000	Other	0	A
7220201010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7220201090	Other	0	A
7220209000	Other	0	A
7220901010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7220901090	Other	0	A
7220909000	Other	0	A
7221000000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	0	A
7222110000	Of circular cross-section	0	A
7222190000	Other	0	A
7222200000	Bars and rods, not further worked than cold-formed or cold-finished	0	A
7222300000	Other bars and rods	0	A
7222400000	Angles, shapes and sections	0	A
7223000000	Wire of stainless steel.	0	A
7224101000	Ingots	0	A
7224109000	Other	0	A
7224901000	Blooms	0	A
7224902000	Billets	0	A
7224903000	Slabs	0	A
7224904000	Sheet bars	0	A
7224909000	Other	0	A
7225110000	Grain-oriented	0	A
7225190000	Other	0	A
7225301000	Of high speed steel	0	A
7225309010	Of a tensile strength of 490MPa or more	0	A
7225309091	Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron	0	A
7225309092	Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron	0	A

HSK 2015	Description	Base Rate	Staging Category
7225309099	Other	0	A
7225401000	Of high speed steel	0	A
7225409010	Of a tensile strength of 490MPa or more	0	A
7225409091	Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron	0	A
7225409092	Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron	0	A
7225409099	Other	0	A
7225501000	Of high speed steel	0	A
7225509000	Other	0	A
7225911000	Of high speed steel	0	A
7225919010	Of a tensile strength of 340MPa or more	0	A
7225919090	Other	0	A
7225921000	Of high speed steel	0	A
7225929011	Of a tensile strength of 340MPa or more	0	A
7225929019	Other	0	A
7225929091	Of a tensile strength of 340MPa or more	0	A
7225929099	Other	0	A
7225991000	Of high speed steel	0	A
7225999000	Other	0	A
7226110000	Grain-oriented	0	A
7226190000	Other	0	A
7226200000	Of high speed steel	0	A
7226911000	Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron	0	A
7226912000	Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron	0	A
7226919000	Other	0	A
7226920000	Not further worked than cold-rolled (cold- reduced)	0	A
7226991000	Amorphous alloy steel thin sheet of a thickness of less than 100 μm	0	A
7226992000	Electrolytically plated or coated with zinc	0	A
7226993000	Otherwise plated or coated with zinc	0	A
7226999000	Other	0	A
7227100000	Of high speed steel	0	A

HSK 2015	Description	Base Rate	Staging Category
7227200000	Of silico-manganese steel	0	A
7227901000	Of heat-resisting steel	0	A
7227909010	Containing by weight 0.0008% or more but less than 0.003% of boron	0	A
7227909020	Containing by weight 0.003% or more of boron	0	A
7227909090	Other	0	A
7228100000	Bars and rods, of high speed steel	0	A
7228200000	Bars and rods, of silico-manganese steel	0	A
7228301000	Containing by weight 0.0008% or more of boron	0	A
7228309000	Other	0	A
7228401000	Containing by weight 0.0008% or more of boron	0	A
7228409000	Other	0	A
7228500000	Other bars and rods, not further worked than cold-formed or cold-finished	0	A
7228601000	Concrete reinforcing bar, containing by weight 0.0008% or more of boron	0	A
7228609000	Other	0	A
7228701010	Containing by weight 0.0008% or more of boron	0	A
7228701090	Other	0	A
7228709000	Other	0	A
7228800000	Hollow drill bars and rods	0	A
7229200000	Of silico-manganese steel	0	A
7229901010	Of high speed steel	0	A
7229901090	Other	0	A
7229902010	Of high speed steel	0	A
7229902090	Other	0	A
7229909010	Of high speed steel	0	A
7229909090	Other	0	A
7301101000	U type	0	A
7301109000	Other	0	A
7301201000	U sections	0	A
7301202000	H sections	0	A
7301203000	I sections	0	A
7301209000	Other	0	A
7302101010	Heat treated	0	A
7302101090	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
7302102010	Heat treated	0	A
7302102090	Other	0	A
7302103010	Heat treated	0	A
7302103090	Other	0	A
7302104010	Heat treated	0	A
7302104090	Other	0	A
7302300000	Switch blades, crossing frogs, point rods and other crossing pieces	8	A
7302400000	Fish-plates and sole plates	0	A
7302900000	Other	0	A
7303001010	Of ductile cast iron	8	A
7303001090	Other	8	A
7303002000	Hollow profiles	8	A
7304110000	Of stainless steel	0	A
7304190000	Other	0	A
7304220000	Drill pipe of stainless steel	0	A
7304230000	Other drill pipe	0	A
7304240000	Other, of stainless steel	0	A
7304290000	Other	0	A
7304310000	Cold-drawn or cold-rolled (cold-reduced)	0	A
7304390000	Other	0	A
7304410000	Cold-drawn or cold-rolled (cold-reduced)	0	A
7304490000	Other	0	A
7304510000	Cold-drawn or cold-rolled(cold-reduced)	0	A
7304590000	Other	0	A
7304900000	Other	0	A
7305111000	More than 406.4 mm but not more than 1,422.4 mm in external diameter	0	A
7305112000	More than 1,422.4 mm in external diameter	0	A
7305120000	Other, longitudinally welded	0	A
7305190000	Other	0	A
7305200000	Casing of a kind used in drilling for oil or gas	0	A
7305311000	Submerged arc welded	0	A
7305312000	Electric resistance welded	0	A
7305319000	Other	0	A
7305390000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
7305900000	Other	0	A
7306110000	Welded, of stainless steel	0	A
7306190000	Other	0	A
7306211000	Casing	0	A
7306212000	Tubing	0	A
7306291000	Casing	0	A
7306292000	Tubing	0	A
7306301010	Zinc galvanized	0	A
7306301020	Plated or clad with metal other than zinc	0	A
7306301030	Coated with non-metal	0	A
7306301090	Other	0	A
7306302010	Zinc galvanized	0	A
7306302020	Plated or clad with metal other than zinc	0	A
7306302030	Coated with non-metal	0	A
7306302090	Other	0	A
7306401000	More than 114.3 mm in external diameter	0	A
7306402000	Not more than 114.3 mm in external diameter	0	A
7306500000	Other, welded, of circular cross-section, of other alloy steel	0	A
7306611010	Galvanized zinc	0	A
7306611090	Other	0	A
7306612000	Of stainless steel	0	A
7306613000	Of other alloy steel	0	A
7306691010	Galvanized zinc	0	A
7306691090	Other	0	A
7306692000	Of stainless steel	0	A
7306693000	Of other alloy steel	0	A
7306901000	Double wall steel tube	0	A
7306909000	Other	0	A
7307110000	Of non-malleable cast iron	8	A
7307190000	Other	8	A
7307210000	Flanges	8	A
7307221000	Threaded sleeves, of stainless steel	0	A
7307229000	Other	8	A
7307230000	Butt welding fittings	8	A
7307290000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
7307910000	Flanges	8	A
7307921000	Threaded sleeves, of iron or steel	0	A
7307929000	Other	8	A
7307930000	Butt welding fittings	8	A
7307991000	Threaded, whether or not plated	8	A
7307999000	Other	8	A
7308100000	Bridges and bridge-sections	0	A
7308200000	Towers and lattice masts	8	A
7308300000	Doors, windows and their frames and thresholds for doors	8	A
7308400000	Equipment for scaffolding, shuttering, propping or pitpropping	8	A
7308901000	Lock-gates	0	A
7308909000	Other	0	A
7309000000	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	8	A
7310100000	Of a capacity of 50 ℓ or more	8	A
7310210000	Cans which are to be closed by soldering or crimping	8	A
7310290000	Other	8	A
7311001000	Not more than 30 ℓ in capacity	8	A
7311002000	More than 30 ℓ but not more than 100 ℓ in capacity	8	A
7311003000	More than 100 ℓ in capacity	8	A
7312101011	Fitted with fittings or made up into articles	0	A
7312101019	Other	0	A
7312101091	Fitted with fittings or made up into articles	0	A
7312101092	Steel tire cords	0	A
7312101099	Other	0	A
7312102011	Fitted with fitting or made up into articles	0	A
7312102019	Other	0	A
7312102091	Fitted with fittings or made up into articles	0	A
7312102092	Steel tire cords	0	A
7312102099	Other	0	A
7312900000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
7313001000	Barbed iron or steel wire	0	A
7313009000	Other	0	A
7314120000	Endless bands for machinery, of stainless steel	0	A
7314140000	Other woven cloth, of stainless steel	0	A
7314190000	Other	0	A
7314200000	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	0	A
7314310000	Plated or coated with zinc	0	A
7314390000	Other	0	A
7314410000	Plated or coated with zinc	0	A
7314420000	Coated with plastics	0	A
7314490000	Other	0	A
7314500000	Expanded metal	0	A
7315110000	Roller chain	8	A
7315120000	Other chain	8	A
7315190000	Parts	8	A
7315200000	Skid chain	8	A
7315810000	Stud-link	8	A
7315820000	Other, welded link	8	A
7315890000	Other	8	A
7315900000	Other parts	8	A
7316001000	Anchors and grapnels	8	A
7316002000	Parts	8	A
7317001011	Plated, coated or painted	0	A
7317001019	Other	0	A
7317001021	Plated, coated or painted	0	A
7317001029	Other	0	A
7317002000	Tacks	0	A
7317003000	Drawing or office working pins	0	A
7317004000	Corrugated nails	0	A
7317005000	Staples	0	A
7317009000	Other	0	A
7318110000	Coach screws	8	A
7318120000	Other wood screws	8	A

HSK 2015	Description	Base Rate	Staging Category
7318130000	Screw hooks and screw rings	8	A
7318140000	Self-tapping screws	8	A
7318151000	Machine screws	8	A
7318152000	Bolts	8	A
7318153000	Bolts and nuts (in set)	8	A
7318159000	Other	8	A
7318160000	Nuts	8	A
7318190000	Other	8	A
7318210000	Spring washers and other lock washers	8	A
7318220000	Other washers	8	A
7318230000	Rivets	8	A
7318240000	Cotters and cotter-pins	8	A
7318290000	Other	8	A
7319401000	Safety pins	8	A
7319402000	Pin used for measuring or checking semiconductor wafers or device	8	A
7319409000	Other	8	A
7319901010	Sewing needles	8	A
7319901020	Darning needles	8	A
7319901090	Other	8	A
7319909000	Other	8	A
7320101000	Leaf-springs for automobiles	8	A
7320102000	Leaf-springs for railway locomotives and rolling stocks	8	A
7320109000	Other	8	A
7320201000	For automobiles	8	A
7320202000	For shock-absorbers	8	A
7320203000	For buffers on rolling stock couplings	8	A
7320204000	For upholstery	8	A
7320209000	Other	8	A
7320901000	Flat spiral springs	8	A
7320909000	Other springs	8	A
7321110000	For gas fuel or for both gas and other fuels	8	A
7321120000	For liquid fuel	8	A
7321190000	Other, including appliances for solid fuel	8	A
7321810000	For gas fuel or for both gas and other fuels	8	A

HSK 2015	Description	Base Rate	Staging Category
7321820000	For liquid fuel	8	A
7321890000	Other, including appliances for solid fuel	8	A
7321900000	Parts	8	A
7322111000	Radiators	8	A
7322112000	Parts	8	A
7322191000	Radiators	8	A
7322192000	Parts	8	A
7322901000	Solar collector and parts thereof	8	A
7322909010	Air heater	8	A
7322909020	Hot air distributor	8	A
7322909030	Parts	8	A
7323100000	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	8	A
7323910000	Of cast iron, not enamelled	8	A
7323920000	Of cast iron, enamelled	8	A
7323930000	Of stainless steel	8	A
7323940000	Of iron (other than cast iron) or steel, enamelled	8	A
7323990000	Other	8	A
7324101000	Sinks	8	A
7324102000	Wash basins	8	A
7324210000	Of cast iron, whether or not enamelled	8	A
7324291000	Of stainless steel	8	A
7324299000	Other	8	A
7324901000	Toilet sets	8	A
7324908000	Other	8	A
7324909000	Parts	8	A
7325100000	Of non-malleable cast iron	8	A
7325910000	Grinding balls and similar articles for mills	8	A
7325991000	Of cast iron	8	A
7325992000	Of cast steel	8	A
7325993000	Of alloy steel	8	A
7325999000	Other	8	A
7326110000	Grinding balls and similar articles for mills	8	A
7326190000	Other	8	A
7326200000	Articles of iron or steel wire	8	A

HSK 2015	Description	Base Rate	Staging Category
7326901000	Bobbins for textile machinery	8	A
7326909000	Other	8	B
7401001000	Copper mattes	0	A
7401002000	Cement copper (precipitated copper)	0	A
7402001000	Unrefined copper	0	A
7402002000	Copper anodes for electrolytic refining	0	A
7403110000	Cathodes and sections of cathodes	3	A
7403120000	Wire-bars	5	A
7403130000	Billets	5	A
7403191000	Slabs	5	A
7403192000	Ingots	5	A
7403199000	Other	5	A
7403210000	Copper-zinc base alloys (brass)	5	A
7403220000	Copper-tin base alloys (bronze)	5	A
7403291010	Copper-nickel base alloys (cupro-nickel)	5	A
7403291020	Copper-nickel-zinc base alloys (nickel silver)	5	A
7403299000	Other	5	A
7404000000	Copper waste and scrap.	0	A
7405000000	Master alloys of copper.	5	A
7406100000	Powders of non-lamellar structure	8	A
7406201000	Powders of lamellar structure	8	A
7406202000	Flakes	8	A
7407100000	Of refined copper	8	A
7407210000	Of copper-zinc base alloys (brass)	8	A
7407291000	Of copper-tin base alloys (bronze)	8	A
7407292010	Of copper-nickel base alloys (cupro-nickel)	8	A
7407292020	Of copper-nickel-zinc base alloys (nickel silver)	8	A
7407299000	Other	8	A
7408110000	Of which the maximum cross-sectional dimension exceeds 6 mm	8	A
7408190000	Other	8	A
7408210000	Of copper-zinc base alloys (brass)	8	A
7408221000	Of copper-nickel base alloys (cupro-nickel)	8	A
7408222000	Of copper-nickel-zinc base alloys (nickel silver)	8	A
7408291000	Of copper-tin base alloys (bronze)	8	A

HSK 2015	Description	Base Rate	Staging Category
7408299000	Other	8	A
7409111000	For use in manufacturing semiconductor	5	A
7409119000	Other	8	A
7409191000	For use in manufacturing semiconductor	5	A
7409199000	Other	8	A
7409211000	For use in manufacturing semiconductor	5	A
7409219000	Other	8	A
7409291000	For use in manufacturing semiconductor	5	A
7409299000	Other	8	A
7409311000	For use in manufacturing semiconductor	5	A
7409319000	Other	8	A
7409391000	For use in manufacturing semiconductor	5	A
7409399000	Other	8	A
7409401010	For use in manufacturing semiconductor	5	A
7409401090	Other	8	A
7409402010	For use in manufacturing semiconductor	5	A
7409402090	Other	8	A
7409901000	For use in manufacturing semiconductor	5	A
7409909000	Other	8	A
7410110000	Of refined copper	8	A
7410120000	Of copper alloys	8	A
7410211000	Suitable for manufacturing printed circuit board	8	A
7410219000	Other	8	A
7410221000	Suitable for manufacturing printed circuit board	8	A
7410229000	Other	8	A
7411100000	Of refined copper	8	A
7411210000	Of copper-zinc base alloys (brass)	8	A
7411221000	Of copper-nickel base alloys (cupro-nickel)	8	A
7411222000	Of copper-nickel-zinc base alloys (nickel silver)	8	A
7411291000	Of copper-tin base alloys (bronze)	8	A
7411299000	Other	8	A
7412100000	Of refined copper	3	A

HSK 2015	Description	Base Rate	Staging Category
7412200000	Of copper alloys	3	A
7413000000	Stranded wire, cable, plaited bands and the like, of copper, not electrically insulated.	3	A
7415101000	Plated, rolled or coated with precious metal	8	A
7415109000	Other	8	A
7415210000	Washers (including spring washers)	8	A
7415290000	Other	8	A
7415330000	Screws; bolts and nuts	8	A
7415390000	Other	8	A
7418101000	Pot scourers and scouring or polishing pads, gloves and the like	8	A
7418109010	Table, kitchen articles	8	A
7418109020	Solar collectors of a kind used for domestic purposes, non-electric	5	A
7418109030	Other household articles	8	A
7418109091	Of solar collectors of a kind used for domestic purposes, non-electric	5	A
7418109099	Other	8	A
7418201000	Sanitary ware	8	A
7418202000	Parts	8	A
7419101000	Chain	8	A
7419102000	Parts	8	A
7419910000	Cast, moulded, stamped or forged, but not further worked	0	A
7419991010	Cloth	8	A
7419991090	Other	8	A
7419992000	Copper springs	8	A
7419999000	Other	8	A
7501100000	Nickel mattes	0	A
7501201010	Containing by weight 88 % or more of nickel	2	A
7501201090	Other	0	A
7501209010	Containing by weight 88 % or more of nickel	2	A
7501209090	Other	0	A
7502101000	Cathode	3	A
7502109000	Other	3	A
7502200000	Nickel alloys	3	A
7503000000	Nickel waste and scrap.	0	A
7504001000	Powders	5	A

HSK 2015	Description	Base Rate	Staging Category
7504002000	Flakes	5	A
7505110000	Of nickel, not alloyed	5	A
7505120000	Of nickel alloys	5	A
7505210000	Of nickel, not alloyed	5	A
7505220000	Of nickel alloys	5	A
7506101000	Plates, sheets and strip	3	A
7506102000	Foil	5	A
7506201000	Plates, sheets and strip	5	A
7506202000	Foil	5	A
7507110000	Of nickel, not alloyed	8	A
7507120000	Of nickel alloys	8	A
7507200000	Tube or pipe fittings	8	A
7508100000	Cloth, grill and netting, of nickel wire	8	A
7508901000	Electro-plating anodes	8	A
7508902010	Of nickel, not alloyed	5	A
7508902020	Of nickel alloys	8	A
7508909000	Other	8	A
7601100000	Aluminium, not alloyed	1	A
7601201000	Casting alloy	1	A
7601202000	Billet	3	A
7601209000	Other	1	A
7602000000	Aluminium waste and scrap.	0	A
7603100000	Powders of non-lamellar structure	8	A
7603201000	Powders	8	A
7603202000	Flakes	8	A
7604101000	Bars and rods	8	A
7604102010	Hollow profiles	8	A
7604102090	Other	8	A
7604210000	Hollow profiles	8	A
7604291000	Bars and rods	8	A
7604299000	Other profiles	8	A
7605110000	Of which the maximum cross-sectional dimension exceeds 7 mm	8	A
7605190000	Other	8	A
7605210000	Of which the maximum cross-sectional dimension exceeds 7 mm	8	A
7605290000	Other	8	A
7606111000	Containing not less than 99.99 % by	8	A

HSK 2015	Description	Base Rate	Staging Category
	weight of aluminium		
7606119000	Other	8	A
7606120000	Of aluminium alloys	8	A
7606911000	Containing not less than 99.99 % by weight of aluminium	8	A
7606919000	Other	8	A
7606920000	Of aluminium alloys	8	A
7607111000	Containing not less than 99.99 % by weight of aluminium	8	A
7607119000	Other	8	A
7607191000	Containing not less than 99.99 % by weight of aluminium	8	A
7607199000	Other	8	A
7607201000	Containing not less than 99.99 % by weight of aluminium	8	A
7607209000	Other	8	A
7608100000	Of aluminium, not alloyed	8	A
7608200000	Of aluminium alloys	8	A
7609000000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	8	A
7610100000	Doors, windows and their frames and thresholds for doors	8	A
7610901000	Structures	8	A
7610908000	Other	8	A
7610909000	Parts	8	A
7611000000	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	8	A
7612100000	Collapsible tubular containers	8	A
7612901000	Rigid tubular containers	8	A
7612909010	Less than 1 ℓ capacity	8	A
7612909020	Not less than 1 ℓ but less than 20 ℓ in capacity	8	A
7612909030	Not less than 20 ℓ in capacity	8	A
7613001000	For compressed gas	8	A
7613002000	For liquefied gas	8	A
7614100000	With steel core	8	A
7614900000	Other	8	A
7615101000	Pot scourers and scouring or	8	A

HSK 2015	Description	Base Rate	Staging Category
	polishing pads, gloves and the like		
7615109010	Solar collectors and parts thereof	5	A
7615109020	Table, kitchen articles	8	A
7615109030	Other household articles	8	A
7615109090	Parts	8	A
7615201000	Sanitary ware	8	A
7615202000	Parts	8	A
7616100000	Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	8	A
7616910000	Cloth, grill, netting and fencing, of aluminium wire	8	A
7616991000	Bobbins	8	A
7616999010	Aluminium pouch	8	A
7616999020	Aluminium knob	8	A
7616999090	Other	8	A
7801101000	Containing by weight 99.99 % or more of lead	3	A
7801109000	Other	3	A
7801910000	Containing by weight antimony as the principal other element	3	B
7801991000	Unrefined lead	1	A
7801992010	Lead-tin alloys	3	A
7801992090	Other	3	A
7802000000	Lead waste and scrap.	0	A
7804111000	Sheets and strip	8	A
7804112000	Foil	8	A
7804190000	Other	8	A
7804201000	Powders	8	A
7804202000	Flakes	8	A
7806001000	Lead containers	8	A
7806002000	Electro-plating anodes	8	A
7806003010	Bars and rods	8	A
7806003020	Profiles	8	A
7806003030	Wire	8	A
7806004010	Tubes and pipes	8	A
7806004020	Tubes or pipe fittings	8	A
7806009000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
7901110000	Containing by weight 99.99 % or more of zinc	3	A
7901120000	Containing by weight less than 99.99 % of zinc	3	A
7901201000	Zinc-aluminium alloy	3	A
7901202000	Zinc-copper alloy	3	A
7901209000	Other	3	A
7902000000	Zinc waste and scrap.	0	A
7903100000	Zinc dust	8	A
7903901000	Powders	8	A
7903902000	Flakes	8	A
7904001000	Bars and rods	8	A
7904002000	Profiles	8	A
7904003000	Wire	8	A
7905001000	Plates, sheets and strip	8	A
7905002000	Foil	8	A
7907001000	Gutters, roof capping, skylight frames and other fabricated building components	8	A
7907002010	Tubes and pipes	8	A
7907002020	Tube or pipe fittings	8	A
7907009010	Electro-plating anodes	8	A
7907009090	Other	8	A
8001100000	Tin, not alloyed	2	A
8001200000	Tin alloys	3	A
8002000000	Tin waste and scrap.	0	A
8003001010	Unalloyed	8	A
8003001090	Other	8	A
8003002010	Unalloyed	8	A
8003002090	Other	8	A
8007001000	Electro-plating anodes	8	A
8007002000	Plates, sheets and strip, of a thickness exceeding 0.2 mm	8	A
8007003010	Foil	8	A
8007003021	Powders	8	A
8007003022	Flakes	8	A
8007004000	Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	8	A
8007009000	Other	8	A
8101100000	Powders	3	A

HSK 2015	Description	Base Rate	Staging Category
8101940000	Unwrought tungsten, including bars and rods obtained simply by sintering	3	A
8101961000	Spiral filament for electric bulbs or electronic bulbs	8	A
8101969000	Other	8	A
8101970000	Waste and scrap	0	A
8101991010	Bars and rods	8	A
8101991020	Profiles	8	A
8101991030	Plates, sheets and strips	8	A
8101991040	Foil	8	A
8101999000	Other	8	A
8102100000	Powders	3	A
8102940000	Unwrought molybdenum, including bars and rods obtained simply by sintering	3	A
8102951000	Bars and rods	8	A
8102952000	Profiles	8	A
8102953000	Plates, sheets and strip	8	A
8102954000	Foil	8	A
8102961000	Spiral filament for electric bulbs or electronic bulbs	8	A
8102969000	Other	8	A
8102970000	Waste and scrap	0	A
8102990000	Other	8	A
8103201000	Unwrought	3	A
8103202000	Powders	3	A
8103300000	Waste and scrap	0	A
8103900000	Other	8	A
8104110000	Containing at least 99.8 % by weight of magnesium	3	A
8104190000	Other	3	A
8104200000	Waste and scrap	0	A
8104301000	Raspings, turnings and granules	8	A
8104302000	Powders	8	A
8104901000	Bars and rods	8	A
8104909000	Other	8	A
8105201000	Unwrought cobalt	3	A
8105202000	Cobalt mattes and other intermediate products of cobalt metallurgy	3	A
8105203000	Powders	2	A

HSK 2015	Description	Base Rate	Staging Category
8105300000	Waste and scrap	3	A
8105900000	Other	3	A
8106001010	Unwrought bismuth	3	A
8106001020	Waste and scrap	3	A
8106001030	Powders	3	A
8106009000	Other	3	A
8107201000	Unwrought cadmium	3	A
8107202000	Powders	3	A
8107300000	Waste and scrap	3	A
8107900000	Other	3	A
8108201000	Unwrought	2	A
8108202000	Powders	3	A
8108300000	Waste and scrap	3	A
8108901000	Plates and strips	8	A
8108902000	Tubes and pipes	8	A
8108909000	Other	8	A
8109201000	Unwrought	3	A
8109202000	Powders	3	A
8109300000	Waste and scrap	3	A
8109901010	Tubes and pipes	0	A
8109901020	Plates, sheets and strips	0	A
8109901030	Bars	0	A
8109901090	Other	0	A
8109909000	Other	3	A
8110100000	Unwrought antimony; powders	3	A
8110200000	Waste and scrap	3	A
8110900000	Other	3	A
8111000000	Manganese and articles thereof, including waste and scrap.	2	A
8112120000	Unwrought; powders	3	A
8112130000	Waste and scrap	3	A
8112190000	Other	3	A
8112210000	Unwrought; powders	3	A
8112220000	Waste and scrap	3	A
8112290000	Other	3	A
8112510000	Unwrought; powders	3	A
8112520000	Waste and scrap	3	A

HSK 2015	Description	Base Rate	Staging Category
8112590000	Other	3	A
8112921000	Germanium	3	A
8112922000	Vanadium	3	A
8112923000	Gallium	3	A
8112924000	Hafnium	3	A
8112925000	Indium	3	A
8112926000	Niobium(Columbium)	3	A
8112927000	Rhenium	3	A
8112929000	Other	3	A
8112991000	Germanium	3	A
8112992000	Vanadium	3	A
8112993000	Gallium	3	A
8112994000	Hafnium	3	A
8112995000	Indium	3	A
8112996000	Niobium(Columbium)	3	A
8112997000	Rhenium	3	A
8112999000	Other	3	A
8113000000	Cermets and articles thereof, including waste and scrap.	3	A
8201100000	Spades and shovels	8	A
8201300000	Mattocks, picks, hoes and rakes	8	A
8201400000	Axes, bill hooks and similar hewing tools	8	A
8201500000	Secateurs and similar one-handed pruners and shears (including poultry shears)	8	A
8201600000	Hedge shears, two-handed pruning shears and similar two-handed shears	8	A
8201901000	Scythes and sickles	8	A
8201902000	Hay knives	8	A
8201903000	Timber wedges	8	A
8201904000	Forks	8	A
8201909000	Other	8	A
8202101000	For wood	8	A
8202102000	For metal	8	A
8202109000	Other	8	A
8202200000	Band saw blades	8	A
8202310000	With working part of steel	8	A
8202391000	With working part of tungsten carbide	8	A

HSK 2015	Description	Base Rate	Staging Category
8202392010	For machines sawing semiconductor wafer or device into each unit	8	A
8202392090	Other	8	A
8202393000	With working part of other materials	8	A
8202399000	Parts	8	A
8202400000	Chain saw blades	8	A
8202911000	Hack-saw blades	8	A
8202919000	Other	8	A
8202991000	For cutting sapphire ingots	5	A
8202999000	Other	8	A
8203101000	For saw blades	8	A
8203109000	Other	8	A
8203201000	Plier (including cutting pliers)	8	A
8203202000	Pincer	8	A
8203203000	Tweezers	8	A
8203204000	Nail pullers	8	A
8203209000	Other	8	A
8203300000	Metal cutting shears and similar tools	8	A
8203401000	Pipe cutters	8	A
8203402000	Bolt croppers and clippers	8	A
8203403000	Perforating punches	8	A
8203409000	Other	8	A
8204110000	Non-adjustable	8	A
8204120000	Adjustable	8	A
8204200000	Interchangeable spanner sockets, with or without handles	8	A
8205101000	For drilling	8	A
8205102000	For threading	8	A
8205103000	For tapping	8	A
8205109000	Other	8	A
8205200000	Hammers and sledge hammers	8	A
8205300000	Planes, chisels, gouges and similar cutting tools for working wood	8	A
8205400000	Screwdrivers	8	A
8205510000	Household tools	8	A
8205591000	Glaziers' diamond	8	A
8205592000	Soldering irons	8	A

HSK 2015	Description	Base Rate	Staging Category
8205593000	Grease guns	8	A
8205595000	Tools for mining and public works	8	A
8205596000	Tools for cement workers and painters	8	A
8205597000	Watch makers' tools	8	A
8205599000	Other	8	A
8205600000	Blow lamps	8	A
8205701000	Vices	8	A
8205702000	Clamps	8	A
8205709000	Other	8	A
8205901000	Anvils	8	A
8205902000	Hand or pedal-operated grinding wheels with frameworks	8	A
8205909010	Sets of articles of two or more subheadings of this heading	8	A
8205909090	Other	8	A
8206000000	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	8	A
8207130000	With working part of cermets	8	A
8207191000	With working part of other materials	8	A
8207199000	Parts	8	A
8207201000	For drawing	8	A
8207202000	For extruding	8	A
8207301000	For pressing	8	A
8207302000	For stamping	8	A
8207303000	For punching	8	A
8207309000	Other	8	A
8207401000	For tapping	8	A
8207402000	For threading	8	A
8207409000	Other	8	A
8207501010	Of high speed steel	8	A
8207501090	Other	8	A
8207502000	Brace bits	8	A
8207509000	Other	8	A
8207601000	Reamers	8	A
8207602000	Laps	8	A
8207603000	Broaches	8	A
8207609000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8207701000	Gear cutters	8	A
8207702000	Milling cutters	8	A
8207703000	Gear cutting hobs	8	A
8207704000	Rotary files	8	A
8207709000	Other	8	A
8207801000	Tools for lathes	8	A
8207809000	Other	8	A
8207901000	Diamond tools	8	A
8207909000	Other	8	A
8208100000	For metal working	8	A
8208200000	For wood working	8	A
8208300000	For kitchen appliances or for machines used by the food industry	8	A
8208400000	For agricultural, horticultural or forestry machines	8	A
8208900000	Other	8	A
8209001010	Of tungsten carbide, treated with gamma coating	8	A
8209001040	Of cermets	8	A
8209001090	Others	8	A
8209002010	Of tungsten carbide	8	A
8209002040	Of cermets	8	A
8209002090	Other	8	A
8210001000	Mills and grinders	8	A
8210002000	Extractors and pressers	8	A
8210003000	Beaters and mixers	8	A
8210004000	Slicers and cutters	8	A
8210005000	Openers, corkers and sealers	8	A
8210008000	Other domestic food-processing appliances	8	A
8210009000	Parts	8	A
8211100000	Sets of assorted articles	8	A
8211910000	Table knives having fixed blades	8	A
8211920000	Other knives having fixed blades	8	A
8211930000	Knives having other than fixed blades	8	A
8211940000	Blades	8	A
8211950000	Handles of base metal	8	A
8212100000	Razors	8	A
8212200000	Safety razor blades, including razor blade blanks in strips	8	A

HSK 2015	Description	Base Rate	Staging Category
8212900000	Other parts	8	A
8213001000	Ordinary scissors	8	A
8213002010	For tailors and dressmakers	8	A
8213002020	For hairdressers	8	A
8213002090	Other	8	A
8213003000	Manicure scissors	8	A
8213004000	Scissor blades	8	A
8213009000	Other	8	A
8214101000	Pencil sharpeners	8	A
8214109000	Other	8	A
8214200000	Manicure or pedicure sets and instruments (including nail files)	8	A
8214901000	Hair clippers	8	A
8214902000	Butchers' or kitchen cleavers, choppers and mincing knives	8	A
8214909000	Other	8	A
8215100000	Sets of assorted articles containing at least one article plated with precious metal	8	A
8215200000	Other sets of assorted articles	8	A
8215911000	Spoons	8	A
8215912000	Forks	8	A
8215913000	Ladles and skimmers	8	A
8215914000	Fish-knives and butter-knives	8	A
8215915000	Tongs of all kinds	8	A
8215919000	Other	8	A
8215991000	Spoons	8	A
8215992000	Forks	8	A
8215993000	Ladles and skimmers	8	A
8215994000	Fish-knives and butter-knives	8	A
8215995000	Tong of all kinds	8	A
8215999000	Other	8	A
8301100000	Padlocks	8	A
8301200000	Locks of a kind used for motor vehicles	8	A
8301300000	Locks of a kind used for furniture	8	A
8301401010	Digital door locks	8	A
8301401090	Other	8	A
8301409000	Other	8	A
8301500000	Clasps and frames with clasps,	8	A

HSK 2015	Description	Base Rate	Staging Category
	incorporating locks		
8301600000	Parts	8	A
8301700000	Keys presented separately	8	A
8302100000	Hinges	8	A
8302200000	Castors	8	A
8302300000	Other mountings, fittings and similar articles suitable for motor vehicles	8	A
8302411000	Suitable for doors or windows	8	A
8302419000	Other	8	A
8302420000	Other, suitable for furniture	8	A
8302491000	Suitable for trunks, suitcases, or similar travel goods.	8	A
8302499000	Other	8	A
8302500000	Hat-racks, hat-pegs, brackets and similar fixtures	8	A
8302600000	Automatic door closers	8	A
8303001000	Safes	8	A
8303009000	Other	8	A
8304000000	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	8	A
8305100000	Fittings for loose-leaf binders or files	8	A
8305200000	Staples in strips	8	A
8305900000	Other, including parts	8	A
8306100000	Bells, gongs and the like	8	A
8306210000	Plated with precious metal	8	A
8306290000	Other	8	A
8306301000	Photograph, picture or similar frames	8	A
8306302000	Mirrors of base metal	8	A
8307100000	Of iron or steel	8	A
8307900000	Of other base metal	8	A
8308101000	Hooks	8	A
8308102000	Eyes and eyelets	8	A
8308200000	Tubular or bifurcated rivets	8	A
8308901000	Clasps and frames with clasps	8	A
8308902000	Buckles and buckle-clasps	8	A
8308903000	Beads	8	A

HSK 2015	Description	Base Rate	Staging Category
8308904000	Spangles	8	A
8308909000	Other	8	A
8309100000	Crown corks	8	A
8309901000	Easy opener end	8	A
8309909000	Other	8	A
8310000000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	8	A
8311101000	For use in manufacturing semiconductor	8	A
8311109000	Other	8	A
8311201000	For use in manufacturing semiconductor	8	A
8311209000	Other	8	A
8311301000	For use in manufacturing semiconductor	8	A
8311309010	Lead-tin alloy solders	8	A
8311309090	Other	8	A
8311901000	For use in manufacturing semiconductor	8	A
8311909000	Other	8	A
8401100000	Nuclear reactors	0	A
8401200000	Machinery and apparatus for isotopic separation, and parts thereof	0	A
8401300000	Fuel elements (cartridges), non-irradiated	0	A
8401400000	Parts of nuclear reactors	0	A
8402110000	Watertube boilers with a steam production exceeding 45t per hour	8	A
8402120000	Watertube boilers with a steam production not exceeding 45t per hour	8	A
8402191000	Heating medium boiler	8	A
8402199000	Other	8	A
8402200000	Super-heated water boilers	8	A
8402901000	Of steam and other vapour generating boilers	8	A
8402902000	Of super-heated water boilers	8	A
8403101000	Central heating boilers, using fuel oil	8	A
8403102000	Central heating boilers, using coal or coke	8	A
8403103000	Central heating boilers, using gas	8	A
8403109000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8403900000	Parts	8	A
8404101000	Economisers	8	A
8404102000	Super-heaters	8	A
8404103000	Soot removers	8	A
8404104000	Gas recoverers	8	A
8404109000	Other	8	A
8404200000	Condensers for steam or other vapour power units	8	A
8404901000	Of condensers for boilers	8	A
8404902000	Of condensers for vapour engines and power units	8	A
8404909000	Other	8	A
8405101000	Producer gas generators	8	A
8405102000	Water gas generators	8	A
8405103000	Acetylene gas generators	8	A
8405104000	Oxygen generators	8	A
8405109000	Other	8	A
8405901000	Of producer gas generators	8	A
8405902000	Of water gas generators	8	A
8405903000	Of acetylene gas generators	8	A
8405904000	Of oxygen generators	8	A
8405909000	Other	8	A
8406103000	Of an output exceeding 2 MW	5	A
8406109000	Other	5	A
8406811000	Of an output exceeding 40 MW but not exceeding 100 MW	5	A
8406812000	Of an output exceeding 100 MW but not exceeding 300 MW	5	A
8406813000	Of an output exceeding 300 MW	5	A
8406820000	Of an output not exceeding 40 MW	5	A
8406901000	Of steam turbines for marine propulsion	8	A
8406909000	Other	8	A
8407100000	Aircraft engines	0	A
8407210000	Outboard motors	8	A
8407290000	Other	8	A
8407311000	For moter-cycles	8	A
8407319000	Other	8	A
8407321000	For motor-cycles	8	A
8407329000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8407331000	For motor-cycles	8	A
8407339000	Other	8	A
8407341000	For motor-cycles	8	A
8407349000	Other	8	A
8407901000	For railway locomotives	0	A
8407909000	Other	8	A
8408101000	With a rating not exceeding 300 kW	8	A
8408102000	With a rating more than 300 kW, not exceeding 2,000 kW	8	A
8408103000	With a rating more than 2,000 kW	8	A
8408201000	Of a cylinder capacity not exceeding 1,000cc	8	A
8408202000	Of a cylinder capacity exceeding 1,000cc but not exceeding 2,000cc	8	A
8408203000	Of a cylinder capacity exceeding 2,000cc but not exceeding 4,000cc	8	A
8408204000	Of a cylinder capacity exceeding 4,000cc but not exceeding 10,000cc	8	A
8408205000	Of a cylinder capacity exceeding 10,000cc	8	A
8408901010	Internal combustion engines for railway locomotives	0	A
8408901090	Other	5	A
8408909010	Internal combustion engines for ships	8	A
8408909021	For generating of a power not less than 400 kW (Of a rpm 1,500 or 1,800)	4	A
8408909029	Other	8	A
8408909030	Internal combustion engines for heading 84.29	8	A
8408909090	Other	8	A
8409100000	For aircraft engines	5	A
8409911000	For vehicles of Chapter 87	8	A
8409912000	For outboard motors	8	A
8409919000	Other	8	A
8409991000	For railway locomotives and rolling stock	5	A
8409992000	For vehicles of Chapter 87	8	A
8409993010	Of internal combustion engines with a rating not exceeding 300 kW	8	A
8409993020	Of internal combustion engines with a rating exceeding 300 kW, but not exceeding 2,000 kW	8	A
8409993030	Of internal combustion engines with a rating exceeding 2,000 kW	8	A
8409999010	For generating	8	A

HSK 2015	Description	Base Rate	Staging Category
8409999090	Other	8	A
8410111000	Hydraulic turbines	0	A
8410119000	Other	8	A
8410120000	Of a power exceeding 1,000 kW but not exceeding 10,000 kW	0	A
8410130000	Of a power exceeding 10,000 kW	0	A
8410901010	For water turbines	0	A
8410901090	Other	8	A
8410909010	For water turbines	0	A
8410909090	Other	8	A
8411111000	For aircraft	3	A
8411119010	For marine	8	A
8411119090	Other	8	A
8411121000	For aircraft	3	A
8411129010	For marine	8	A
8411129090	Other	8	A
8411211000	For aircraft	3	A
8411219010	For marine	8	A
8411219090	Other	8	A
8411221000	For aircraft	3	A
8411229010	For marine	8	A
8411229090	Other	8	A
8411811000	For aircraft	3	A
8411819010	For marine	8	A
8411819090	Other	8	A
8411821000	For aircraft	3	A
8411829010	For marine	8	A
8411829090	Other	8	A
8411911000	For aircraft	3	A
8411919000	Other	8	A
8411991000	For aircraft	3	A
8411999000	Other	8	A
8412101010	Ram-jet or pulsejet engines	5	A
8412101090	Other	5	A
8412109000	Other	8	A
8412211000	Hydraulic cylinder	8	A
8412219000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8412290000	Other	8	A
8412310000	Linear acting (cylinders)	8	A
8412390000	Other	8	A
8412800000	Other	8	A
8412901010	Of ram-jet or pulse-jet engines	5	A
8412901090	Other	5	A
8412902000	Of water engines	0	A
8412909000	Other	8	A
8413110000	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	8	A
8413190000	Other	8	A
8413200000	Hand pumps, other than those of subheading 8413.11 or 8413. 19	8	A
8413301000	For aircraft	8	A
8413302000	For railway locomotive	8	A
8413303000	For marine	8	A
8413304000	For vehicles falling within Chapter 87	8	A
8413309000	Other	8	A
8413400000	Concrete pumps	8	A
8413504000	Pumps to be used with swimming pools	8	A
8413509010	Plunger pumps	8	A
8413509020	Piston pumps	8	A
8413509030	Diaphragm pumps	8	A
8413509090	Other	8	A
8413604000	Pumps to be used with swimming pools	8	A
8413609010	Gear pumps	8	A
8413609020	Vane pumps	8	A
8413609030	Screw pumps	8	A
8413609090	Other	8	A
8413703000	Pumps to be used with swimming pools	8	A
8413709010	Turbine pumps	8	A
8413709020	Volute pumps	8	A
8413709090	Other	8	A
8413811000	Pumps to be used with swimming pools	8	A
8413819000	Other	8	A
8413820000	Liquid elevators	8	A

HSK 2015	Description	Base Rate	Staging Category
8413911000	Of pumps for dispensing fuel or lubricants	8	A
8413912000	Of internal combustion engine	8	A
8413913000	Of reciprocating pumps	8	A
8413914000	Of centrifugal pumps	8	A
8413915000	Of rotary pumps	8	A
8413919000	Other	8	A
8413920000	Of liquid elevators	8	A
8414101000	For aircrafts	8	A
8414109010	For machines and mechanical appliances for making semiconductor devices(other than those of an ultimate vacuum less than 9×10^{-3} Torr)	3	A
8414109090	Other	8	A
8414200000	Hand- or foot-operated air pumps	8	A
8414301000	Of a power requirement less than 11 kW	8	A
8414302000	Of a power requirement not less than 11 kW	8	A
8414400000	Air compressors mounted on a wheeled chassis for towing	8	A
8414511000	For aircrafts	8	A
8414519000	Other	8	A
8414591000	For aircrafts	8	A
8414599000	Other	8	A
8414601000	For aircrafts	8	A
8414609000	Other	8	A
8414801000	Hoods having a maximum horizontal side exceeding 120 cm	8	A
8414809110	For aircrafts	8	A
8414809190	Other	8	A
8414809210	Of a power requirement less than 74.6 kW	8	A
8414809220	Of a power requirement not less than 74.6 kW, less than 373 kW	8	A
8414809230	Of a power not less than 373 kW	8	A
8414809900	Other	8	A
8414901000	Of fans and hoods	8	A
8414909010	Of compressors used in refrigerating equipment	8	A
8414909020	Of air or gas compressors (excluding for refrigerating equipment)	8	A
8414909090	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8415101011	Of a power less than 11 kW	8	A
8415101012	Of a power not less than 11 kW	8	A
8415101021	Of a power less than 11 kW	8	A
8415101022	Of a power not less than 11 kW	8	A
8415102010	Of a power less than 11 kW	8	A
8415102020	Of a power not less than 11 kW	8	A
8415200000	Of a kind used for persons, in motor vehicles	8	A
8415810000	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	8	A
8415820000	Other, incorporating a refrigerating unit	8	A
8415830000	Not incorporating a refrigerating unit	8	A
8415900000	Parts	8	A
8416101000	Of the maximum consumption capacity of fuel not more than 200 ℓ per hour	8	A
8416102000	Of the maximum consumption capacity of fuel exceeding 200 ℓ, but less than 1,500 ℓ per hour	8	A
8416103000	Of the maximum consumption capacity of fuel not less than 1,500 ℓ per hour	8	A
8416201000	Furnace burners for pulverised solid fuel	8	A
8416202000	Furnace burners for gas	8	A
8416209000	Other	8	A
8416300000	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	8	A
8416901000	Of furnace burners	8	A
8416909000	Other	8	A
8417101010	For iron-ores	8	A
8417101090	Other	8	A
8417102010	For iron or steel	8	A
8417102090	Other	8	A
8417200000	Bakery ovens, including biscuit ovens	8	A
8417801010	For cements	8	A
8417801020	For glass	8	A
8417801030	For ceramics	8	A
8417801090	Other	8	A
8417802000	Laboratory type	8	A

HSK 2015	Description	Base Rate	Staging Category
8417809000	Other	8	A
8417900000	Parts	8	A
8418101010	Of a capacity not exceeding 200 ℓ.	8	A
8418101020	Of a capacity exceeding 200 ℓ but not exceeding 400 ℓ	8	A
8418101030	Of a capacity exceeding 400 ℓ	8	A
8418109000	Other	8	A
8418211000	Of a capacity less than 200 ℓ	8	A
8418212000	Of a capacity not less than 200 ℓ, but less than 400 ℓ	8	A
8418213000	Of a capacity not less than 400 ℓ	8	A
8418291000	Absorption-type, electrical	8	A
8418299000	Other	8	A
8418300000	Freezers of the chest type, not exceeding 800 ℓ capacity	8	A
8418400000	Freezers of the upright type, not exceeding 900 ℓ capacity	8	A
8418501000	Show-cases	8	A
8418509000	Other	8	A
8418610000	Heat pumps other than air conditioning machines of heading 84.15	8	A
8418691000	Blood storage refrigerators	8	A
8418692010	Ice-cream making machines	8	A
8418692020	Ice-cuber	8	A
8418692030	Water cooler	8	A
8418692090	Other	8	A
8418693000	Heat pumps	8	A
8418910000	Furniture designed to receive refrigerating or freezing equipment	8	A
8418991000	Of house hold type refrigerators	8	A
8418999000	Other	8	A
8419110000	Instantaneous gas water heaters	8	A
8419190000	Other	8	A
8419200000	Medical, surgical or laboratory sterilisers	0	A
8419310000	For agricultural products	8	A
8419320000	For wood, paper pulp, paper or paperboard	8	A
8419391000	Spin dryers for machines and mechanical appliances for making semiconductor devices	3	A
8419399000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8419400000	Distilling or rectifying plant	8	A
8419501000	For aircrafts	8	A
8419509000	Other	8	A
8419600000	Machinery for liquefying air or other gases	8	A
8419810000	For making hot drinks or for cooking or heating food	8	A
8419891000	Polymerization autoclaves for man-made fibre making	8	A
8419899010	Heating plant and machinery	8	A
8419899020	Cooling plant and machinery	8	A
8419899030	Evaporating plant and machinery	8	A
8419899040	Condensing plant and machinery	8	A
8419899050	Sollar-collectors and equipments	8	A
8419899060	Constant high or low temperature chambers	8	A
8419899070	Constant temperature and humidity chambers	8	A
8419899080	Air-conditioner	8	A
8419899090	Other	8	A
8419901000	Of polymerization autoclaves for man-made fibre making	8	A
8419909010	Of instantaneous or storage water heaters	8	A
8419909020	Of making hot drinks or for cooking or heating food machinery and equipment	8	A
8419909030	Of air-conditioning machinery, plant and equipment	8	A
8419909040	Of medical, surgical or laboratory sterilisers	0	A
8419909090	Other	8	A
8420101000	For paper making	8	A
8420102000	For textile fabrics	8	A
8420103000	For leather	8	A
8420104000	For rubber or plastic	8	A
8420109000	Other	8	A
8420910000	Cylinders	8	A
8420990000	Other	8	A
8421110000	Cream separators	8	A
8421120000	Clothes-dryers	8	A
8421191000	For medical, surgical or laboratory use	8	A
8421192000	For food industry use	8	A

HSK 2015	Description	Base Rate	Staging Category
8421193000	For petro-chemical industry use	8	A
8421199000	Other	8	A
8421211000	Of the household type	8	A
8421219010	Filtering or purifying machinery and apparatus to be used with swimming pools	8	A
8421219020	Filtering or purifying machinery and apparatus for making semiconductor devices	3	A
8421219090	Other	8	A
8421220000	For filtering or purifying beverages other than water	8	A
8421231000	For internal combustion engines for vehicles of Chapter 87	8	A
8421232000	For aircrafts	8	A
8421239000	Other	8	A
8421291000	For dairy industry	8	A
8421292000	For the treatment of harmful waste water	8	A
8421293000	For the purpose of semiconductor manufacturing	0	A
8421294000	For aircrafts	8	A
8421299000	Other	8	A
8421311000	For internal combustion engines for vehicles of Chapter 87	8	A
8421312000	For aircrafts	8	A
8421319000	Other	8	A
8421391000	For the household type	8	A
8421392000	For purifying exhaust gas for vehicles of Chapter 87	8	A
8421399010	For the treatment of harmful exhaust gas	8	A
8421399020	For the purpose of semiconductor manufacturing	0	A
8421399030	For aircrafts	8	A
8421399090	Other	8	A
8421910000	Of centrifuges, including centrifugal dryers	8	A
8421991000	For purifying exhaust gas for vehicles of Chapter 87	8	A
8421999010	Of filtering or purifying machinery and apparatus, for internal combustion engines	8	A
8421999020	Filter for purifying machinery	8	A
8421999030	For the purpose of semiconductor manufacturing	0	A
8421999090	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8422110000	Of the household type	8	A
8422190000	Other	8	A
8422200000	Machinery for cleaning or drying bottles or other containers	8	A
8422301000	Machinery for filling bottles or other containers	8	A
8422302000	Machinery for closing or sealing bottles or other containers	8	A
8422303000	Machinery for capsuling or labelling bottles or other containers	8	A
8422304000	Machinery for aerating beverages	8	A
8422309000	Other	8	A
8422404000	Heat shrink wrapping machinery	8	A
8422409010	Automatic wrapping machinery	8	A
8422409020	Automatic pack tiers	8	A
8422409030	Vacuum packers	8	A
8422409090	Other	8	A
8422901000	Of dish washing machines	8	A
8422902000	Of other packing or wrapping machinery	8	A
8422909000	Other	8	A
8423100000	Personal weighing machines, including baby scales; household scales	8	A
8423201000	Conveyer scale	8	A
8423202000	Feed meter or feed weighers	8	A
8423209000	Other	8	A
8423300000	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	8	A
8423810000	Having a maximum weighing capacity not exceeding 30 kg	8	A
8423820000	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	8	A
8423891000	Truck scale	8	A
8423899000	Other	8	A
8423901010	Weights in the accuracy class	8	A
8423901090	Other	8	A
8423909000	Parts of weighing machinery	8	A
8424100000	Fire extinguishers, whether or not charged	8	A
8424201000	Spray guns	8	A
8424202010	Of robot type	8	A

HSK 2015	Description	Base Rate	Staging Category
8424202090	Other	8	A
8424209000	Other	8	A
8424301000	Steam or sand blasting machines	8	A
8424302000	High-pressure steam cleaners	8	A
8424309000	Other	8	A
8424811000	Self-propelled sprayers	8	A
8424812000	Other sprayers	8	A
8424819000	Other	8	A
8424891000	For the purpose of semiconductor manufacturing	0	A
8424899000	Other	8	A
8424901000	Of fire extinguishers	8	A
8424902000	Of spray guns	8	A
8424903000	Of sprayers	8	A
8424909010	For the purpose of semiconductor manufacturing	0	A
8424909090	Other	8	A
8425111010	Chain blocks	0	A
8425111090	Other	0	A
8425112010	Chain blocks	0	A
8425112090	Other	0	A
8425190000	Other	0	A
8425311000	Pit-head winding gear; winches specially designed for use underground	0	A
8425319000	Other	0	A
8425391000	Pit-head winding gear; winches specially designed for use underground	0	A
8425399000	Other	0	A
8425410000	Built-in jacking systems of a type used in garages	0	A
8425421000	Of a freight-lifting capacity not exceeding 10 metric tons	0	A
8425422000	Of a freight-lifting capacity exceeding 10 metric tons	0	A
8425491000	Of a freight-lifting capacity not exceeding 10 metric tons	0	A
8425492000	Of a freight-lifting capacity exceeding 10 metric tons	0	A
8426110000	Overhead travelling cranes on fixed support	0	A
8426121000	Mobile lifting frames on tyres	0	A
8426122000	Straddle carriers	0	A

HSK 2015	Description	Base Rate	Staging Category
8426190000	Other	0	A
8426200000	Tower cranes	0	A
8426301000	Portal cranes	0	A
8426302000	Pedestal jib cranes	0	A
8426410000	On tyres	0	A
8426491000	Of telescopic boom type	0	A
8426492000	Of latticed boom type	0	A
8426499000	Other	0	A
8426910000	Designed for mounting on road vehicles	0	A
8426991000	Ships' derricks	0	A
8426999000	Other	0	A
8427101010	New	8	A
8427101020	Used	8	A
8427102010	New	8	A
8427102020	Used	8	A
8427201011	New	8	A
8427201012	Used	8	A
8427201021	New	8	A
8427201022	Used	8	A
8427209000	Other	8	A
8427901000	Hand pallet trucks	8	A
8427909000	Other	8	A
8428101000	Lifts	0	A
8428102000	Skip hoists	0	A
8428201000	Pneumatic elevators	0	A
8428202000	Pneumatic conveyors	0	A
8428310000	Specially designed for underground use	0	A
8428320000	Other, bucket type	0	A
8428331010	Of a lifting speed less than 240m per minute	0	A
8428331020	Of a lifting speed not less than 240m per minute	0	A
8428332000	Conveyors	0	A
8428390000	Other	0	A
8428401000	Escalators	0	A
8428402000	Moving walkways	0	A
8428600000	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	0	A

HSK 2015	Description	Base Rate	Staging Category
8428901000	Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	0	A
8428909000	Other	0	A
8429111000	Bulldozers	0	A
8429112000	Angledozers	0	A
8429190000	Other	0	A
8429200000	Graders and levellers	0	A
8429300000	Scrapers	0	A
8429401000	Tamping machines	0	A
8429402000	Road rollers	0	A
8429511011	New	0	A
8429511012	Used	0	A
8429511021	New	0	A
8429511022	Used	0	A
8429511031	New	0	A
8429511032	Used	0	A
8429511091	New	0	A
8429511092	Used	0	A
8429519000	Other	0	A
8429521011	New	0	A
8429521012	Used	0	A
8429521021	New	0	A
8429521022	Used	0	A
8429521090	Other	0	A
8429529000	Other	0	A
8429591000	Mechanical shovel	0	A
8429599000	Other	0	A
8430100000	Pile-drivers and pile-extractors	0	A
8430200000	Snow-ploughs and snow-blowers	0	A
8430310000	Self-propelled	0	A
8430390000	Other	0	A
8430411000	Boring machines	0	A
8430412000	Sinking machines	0	A
8430491000	Test boring machines	0	A
8430499000	Other	0	A
8430500000	Other machinery, self-propelled	0	A

HSK 2015	Description	Base Rate	Staging Category
8430610000	Tamping or compacting machinery	0	A
8430690000	Other	0	A
8431100000	Of machinery of heading 84.25	0	A
8431200000	Of machinery of heading 84.27	8	A
8431310000	Of lifts, skip hoists or escalators	0	A
8431390000	Other	0	A
8431411000	Of excavators	0	A
8431419000	Other	0	A
8431420000	Bulldozer or angledozer blades	0	A
8431430000	Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	0	A
8431491000	Hydraulic breaker	0	A
8431492000	Crushers	0	A
8431499000	Other	0	A
8432100000	Ploughs	0	A
8432210000	Disc harrows	0	A
8432291000	Scarifiers	0	A
8432292000	Weeders	0	A
8432299000	Other	0	A
8432301000	Seeders	0	A
8432302000	Planters	0	A
8432303000	Transplanters	0	A
8432309000	Other	0	A
8432401000	Manure spreaders	0	A
8432402000	Fertiliser distributors	0	A
8432800000	Other machinery	0	A
8432901000	Of ploughs	0	A
8432902000	Of automatic cultivators	0	A
8432909000	Other	0	A
8433110000	Powered, with the cutting device rotating in a horizontal plane	0	A
8433190000	Other	0	A
8433200000	Other mowers, including cutter bars for tractor mounting	0	A
8433300000	Other haymaking machinery	0	A
8433400000	Straw or fodder balers, including pick-up balers	0	A
8433510000	Combine harvester-threshers	0	A
8433520000	Other threshing machinery	0	A

HSK 2015	Description	Base Rate	Staging Category
8433530000	Root or tuber harvesting machines	0	A
8433590000	Other	0	A
8433601000	Eggs grading machines	0	A
8433609010	Grading machines for agricultural produce	0	A
8433609090	Other	0	A
8433901000	Of combine harvester-threshers	0	A
8433902000	Of hay or grass mowers	0	A
8433909000	Other	0	A
8434100000	Milking machines	0	A
8434201000	Homogenisers	0	A
8434209000	Other	0	A
8434901000	Of milking machines	0	A
8434902000	Of homogenisers	0	A
8434909000	Other	0	A
8435101000	Presses for the extraction of fruit juice	8	A
8435102000	Crushers for the extraction of fruit juice	8	A
8435103000	Homogenisers for the preparation of fruit juice	8	A
8435109000	Other	8	A
8435900000	Parts	8	A
8436101000	Feed cutter	8	A
8436102000	Feed grinder, mill or crusher	8	A
8436103000	Feed mixer	8	A
8436109000	Other	8	A
8436211000	Incubators	8	A
8436219000	Other	8	A
8436290000	Other	8	A
8436800000	Other machinery	8	A
8436910000	Of poultry-keeping machinery or poultry incubators and brooders	8	A
8436990000	Other	8	A
8437101000	Forage-grass seed selectors	8	A
8437109000	Other	8	A
8437801000	Machinery used in the milling industry	8	A
8437802000	Machinery for the working of cereals or dried leguminous vegetables	8	A
8437901000	Of machines for cleaning, sorting or	8	A

HSK 2015	Description	Base Rate	Staging Category
	grading seed, grain or dried leguminous vegetables		
8437909000	Other	8	A
8438101000	Bakery machinery	8	A
8438109000	Other	8	A
8438200000	Machinery for the manufacture of confectionery, cocoa or chocolate	8	A
8438300000	Machinery for sugar manufacture	8	A
8438400000	Brewery machinery	8	A
8438501000	Machinery used in meat preparation	8	A
8438509000	Other	8	A
8438600000	Machinery for the preparation of fruits, nuts or vegetables	8	A
8438801000	Machines for preparing fish, shell fish, etc	8	A
8438809000	Other	8	A
8438900000	Parts	8	A
8439101000	Grinders	8	A
8439102000	Cutters	8	A
8439103000	Strainers	8	A
8439104000	Press-pate machines	8	A
8439105000	Beaters	8	A
8439109000	Other	8	A
8439201000	Machines for forming paper	8	A
8439202000	Paper making machine	8	A
8439209000	Other	8	A
8439301000	Reeling machines	8	A
8439302000	Machines for working surface	8	A
8439303000	Machines for impregnating paper or paperboard	8	A
8439309000	Other	8	A
8439910000	Of machinery for making pulp of fibrous cellulosic material	8	A
8439990000	Other	8	A
8440101000	Book-sewing machines	8	A
8440102000	Leaf-folding machines for book-binding	8	A
8440109000	Other	8	A
8440901000	Of book-sewing machines	8	A
8440909000	Other	8	A
8441100000	Cutting machines	8	A

HSK 2015	Description	Base Rate	Staging Category
8441201000	Machines for making bags or sacks	8	A
8441202000	Machines for making envelopes	8	A
8441300000	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	8	A
8441400000	Machines for moulding articles in paper pulp, paper or paperboard	8	A
8441801000	Paper or paperboard trimming machines	8	A
8441809000	Other	8	A
8441900000	Parts	8	A
8442301000	Machinery and apparatus for type-founding	8	A
8442302000	Special moulding presses	8	A
8442303000	Acid etching machines	8	A
8442304000	Phototype-setting and composing machines	8	A
8442305000	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device	8	A
8442309000	Other	8	A
8442401000	Of machinery and apparatus for type-setting	8	A
8442402000	Of machinery and apparatus for type-founding	8	A
8442409000	Other	8	A
8442500000	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	8	A
8443110000	Offset printing machinery, reel fed	8	A
8443120000	Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	8	A
8443130000	Other offset printing machinery	8	A
8443140000	Letterpress printing machinery, reel fed, excluding flexographic printing	8	A
8443150000	Letterpress printing machinery, other than reel fed, excluding flexographic printing	8	A
8443160000	Flexographic printing machinery	8	A
8443170000	Gravure printing machinery	8	A
8443191000	Textile printing machines	8	A
8443192000	Other printing machines of a type	8	A

HSK 2015	Description	Base Rate	Staging Category
	used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials		
8443199000	Other	8	A
8443311010	Laser beam printer	0	A
8443311020	Dot-matrix printer	0	A
8443311030	ink-jet printer	0	A
8443311090	Other	0	A
8443312000	Facsimile machine which perform one or more of the functions of printing or copying	0	A
8443313010	Operating by reproducing the original image directly onto the copy (direct process)	0	A
8443313020	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	8	A
8443314000	Ink-jet printing machines, other than subheading 8443.31.10	8	A
8443321010	Laser beam printer	0	A
8443321020	Dot-matrix printer	0	A
8443321030	Ink-jet printer	0	A
8443321090	Other	0	A
8443322000	Facsimile machine	0	A
8443323000	Teleprinters	0	A
8443324010	Operating by reproducing the original image directly onto the copy (direct process)	0	A
8443324020	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	8	A
8443325010	For the purpose of semiconductor manufacturing	0	A
8443325090	Other	8	A
8443391010	For the purpose of semiconductor manufacturing	0	A
8443391090	Other	8	A
8443392010	Operating by reproducing the original image directly onto the copy (direct process)	0	A
8443392020	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	8	A
8443393010	Incorporating an optical system	0	A
8443393020	Of the contact type	8	A
8443394000	Thermo-copying apparatus	8	A

HSK 2015	Description	Base Rate	Staging Category
8443399000	Other	8	A
8443911010	Automatic feeders	8	A
8443911020	Folders, gummers, perforators and staplers	8	A
8443911030	Serial numbering machines	8	A
8443911090	Other	8	A
8443919000	Other	8	A
8443991000	Of subheading 8443.31.10 or 8443.32.10	0	A
8443992000	Of facsimile machines	0	A
8443993000	Of teleprinters	0	A
8443994010	Automatic document feeders	0	A
8443994020	Paper feeders	0	A
8443994030	Sorters	0	A
8443994090	Others	0	A
8443995000	Of subheading 8443.31.4000, 8443.32.5010, 8443.32.5090, 8443.39.1010 or 8443.39.1090	8	A
8443999000	Other	8	A
8444001000	Machines for extruding man-made textiles	5	A
8444002000	Machines for drawing man-made textiles	5	A
8444003000	Machines for texturing man-made textiles	5	A
8444004000	Machines for cutting man-made textiles	5	A
8444009000	Other	5	A
8445110000	Carding machines	5	A
8445120000	Combing machines	5	A
8445130000	Drawing or roving machines	5	A
8445191000	Blowing and mixing machines	5	A
8445192000	Lap machines	5	A
8445193000	Cotton gin	8	A
8445199000	Other	5	A
8445201010	Fine spinning frames	5	A
8445201090	Other	5	A
8445202010	Fine spinning frames	5	A
8445202090	Other	5	A
8445203000	For silk	5	A
8445209000	Other	5	A
8445301000	For filament yarns	5	A

HSK 2015	Description	Base Rate	Staging Category
8445302000	For spun yarns	5	A
8445309000	Other	5	A
8445401000	Cone winders	5	A
8445402000	Cheese winders	5	A
8445409000	Other	5	A
8445901000	Warping machines	8	A
8445902000	Warp sizing machines	8	A
8445903000	Drawing-in machines	8	A
8445904000	Warp tying-in machines	8	A
8445909000	Other	8	A
8446100000	For weaving fabrics of a width not exceeding 30 cm	8	A
8446211000	For cotton	8	A
8446212000	For wool	8	A
8446213000	For silk	8	A
8446219000	Other	8	A
8446290000	Other	8	A
8446301010	For cotton	8	A
8446301020	For silk	8	A
8446301030	For towel	8	A
8446301090	Other	8	A
8446302010	For cotton	8	A
8446302020	For silk	8	A
8446302030	For towel	8	A
8446302090	Other	8	A
8446303010	For cotton	8	A
8446303020	For silk	8	A
8446303030	For towel	8	A
8446303090	Other	8	A
8446309010	For cotton	8	A
8446309020	For silk	8	A
8446309030	For towel	8	A
8446309090	Other	8	A
8447111000	Stocking knitting machines	8	A
8447119000	Other	8	A
8447120000	With cylinder diameter exceeding 165 mm	8	A
8447201010	Hand-knitting machines (including semi- automatic flat knitting	8	A

HSK 2015	Description	Base Rate	Staging Category
	machines)		
8447201020	Automatic flat knitting machines	8	A
8447201090	Other	8	A
8447202010	Raschel knitting machines	8	A
8447202020	Tricot knitting machines	8	A
8447202090	Other	8	A
8447209000	Other	8	A
8447901000	Lace machines	8	A
8447902010	Automatic embroidery machines	8	A
8447902090	Other	8	A
8447903000	Machines for making knotted net	8	A
8447909000	Other	8	A
8448111000	Dobbies	8	A
8448112000	Jacquards	8	A
8448113000	Card punching machines	8	A
8448119000	Other	8	A
8448191000	Warp beam stands or creels	8	A
8448192000	Automatic stop motions	8	A
8448193000	Warp tyers	8	A
8448199010	Auxiliary machines for making yarn (excluding cotton gin)	5	A
8448199090	Other	8	A
8448201000	Extruding nipples	5	A
8448209000	Other	5	A
8448310000	Card clothing	8	A
8448321000	For carding machine(excluding garnet wires)	5	A
8448329000	Other	8	A
8448331000	Spindle flyers	5	A
8448339010	Spindle	8	A
8448339020	Spinning ring	8	A
8448339030	Ring travellers	8	A
8448391000	Warp beams	8	A
8448399000	Other	8	A
8448420000	Reeds for looms, healds and heald- frames	8	A
8448491000	Shuttles	8	A
8448499000	Other	8	A
8448511000	Hosiery needles	8	A

HSK 2015	Description	Base Rate	Staging Category
8448512000	Needles for embroidery machines	8	A
8448513000	Needles for lace machines	8	A
8448519000	Other	8	A
8448590000	Other	8	A
8449001010	Machinery for making felt hats	8	A
8449001090	Other	8	A
8449002000	Blocks for making hats	8	A
8449009000	Parts	8	A
8450110000	Fully-automatic machines	8	A
8450120000	Other machines, with built-in centrifugal drier	8	A
8450190000	Other	8	A
8450200000	Machines, each of a dry linen capacity exceeding 10 kg	8	A
8450900000	Parts	8	A
8451100000	Dry-cleaning machines	8	A
8451210000	Each of a dry linen capacity not exceeding 10 kg	8	A
8451290000	Other	8	A
8451301000	Steam presses	8	A
8451309000	Other	8	A
8451401000	Washing machines	8	A
8451402000	Bleaching machines	8	A
8451403000	Dyeing machines	8	A
8451501000	Reeling, unreeling machines	8	A
8451502000	Cutting machines	8	A
8451509000	Other	8	A
8451801000	Heat treating machines	8	A
8451802000	Stentering machines	8	A
8451803000	Mercerising machines	8	A
8451809010	Shrinking machines	8	B
8451809020	Coating or impregnating machines	8	A
8451809030	Raising machines	8	A
8451809040	Padding machines	8	A
8451809090	Other	8	A
8451901000	Of dry cleaning machines	8	A
8451902000	Of drying machines	8	A
8451909000	Other	8	A
8452101010	For straight stitch	8	A

HSK 2015	Description	Base Rate	Staging Category
8452101020	For zigzag stitch	8	A
8452101030	Of free arm type	8	A
8452101090	Other	8	A
8452102000	Of manual type	8	A
8452211000	For manufacturing shoes	8	A
8452212000	For sewing sacks	8	A
8452213000	For sewing leather or other thick stuffs	8	A
8452214000	For sewing furs	8	A
8452219000	Other	8	A
8452291000	For manufacturing shoes	8	A
8452292000	For sewing sacks	8	A
8452293000	For sewing leather or other thick stuffs	8	A
8452294000	For sewing furs	8	A
8452299000	Other	8	A
8452300000	Sewing machine needles	8	A
8452901000	Furniture, bases and covers for sewing machines and parts thereof	8	A
8452909000	Other parts of sewing machines	8	A
8453101000	Machinery for preparing hides, skins or leather	8	A
8453102000	Machinery for tanning hides, skins or leather	8	A
8453103000	Machinery for working hides, skins or leather	8	A
8453201000	Machinery for making footwear	8	A
8453202000	Machinery for repairing footwear	8	A
8453800000	Other machinery	8	A
8453900000	Parts	8	A
8454100000	Converters	8	A
8454200000	Ingot moulds and ladles	8	A
8454301010	Die-casting machines	8	A
8454301090	Other	8	A
8454309000	Other	8	A
8454901000	Of converters	8	A
8454909000	Other	8	A
8455100000	Tube mills	8	A
8455210000	Hot or combination hot and cold	8	A
8455220000	Cold	8	A
8455301000	Of casting	8	A

HSK 2015	Description	Base Rate	Staging Category
8455302000	Of forging	8	A
8455309000	Other	8	A
8455900000	Other parts	8	A
8456103000	Operated by laser processes	8	A
8456109000	Other	8	A
8456200000	Operated by ultrasonic processes	8	A
8456301010	Wire-cut machine,operated by electro-discharge processes	8	A
8456301090	Other	8	A
8456309000	Other	8	A
8456901000	Water-jet cutting machines	8	A
8456909000	Other	8	A
8457101000	Of vertical type	8	A
8457102000	Of horizontal type	8	A
8457103000	Of double column type	8	A
8457109000	Other	8	A
8457200000	Unit construction machines (single station)	8	A
8457300000	Multi-station transfer machines	8	A
8458110000	Numerically controlled	8	A
8458190000	Other	8	A
8458910000	Numerically controlled	8	A
8458990000	Other	8	A
8459100000	Way-type unit head machines	8	A
8459210000	Numerically controlled	8	A
8459291000	Radial drilling machines	8	A
8459292000	Upright drilling machines	8	A
8459293000	Multi-spindle drilling machines	8	A
8459299000	Other	8	A
8459310000	Numerically controlled	8	A
8459390000	Other	8	A
8459401000	Jig boring machines	8	A
8459402000	Horizontal boring machines	8	A
8459409000	Other	8	A
8459510000	Numerically controlled	8	A
8459590000	Other	8	A
8459611000	Bed type milling machines	8	A
8459612000	Planing milling machines	8	A

HSK 2015	Description	Base Rate	Staging Category
8459619000	Other	8	A
8459691000	Bed type milling machines	8	A
8459692000	Planing milling machines	8	A
8459693000	Universal tool milling machines	8	A
8459694000	Profile milling machines	8	A
8459699000	Other	8	A
8459701000	Tapping machines	8	A
8459709000	Other threading machines	8	A
8460110000	Numerically controlled	8	A
8460190000	Other	8	A
8460211000	Cylindrical grinders	8	A
8460212000	Internal grinders	8	A
8460213000	Centerless grinders	8	A
8460214000	Profile grinders	8	A
8460219000	Other	8	A
8460291000	Cylindrical grinders	8	A
8460292000	Internal grinders	8	A
8460293000	Centerless grinders	8	A
8460294000	Profile grinders	8	A
8460299000	Other	8	A
8460310000	Numerically controlled	8	A
8460390000	Other	8	A
8460401000	Honing machines	8	A
8460402000	Lapping machines	8	A
8460900000	Other	8	A
8461200000	Shaping or slotting machines	8	A
8461300000	Broaching machines	8	A
8461401010	Numerically controlled	8	A
8461401090	Other	8	A
8461402000	Gear grinding or gear finishing machines	8	A
8461500000	Sawing or cutting-off machines	8	A
8461900000	Other	8	A
8462101000	Air hammer	8	A
8462109000	Other	8	A
8462210000	Numerically controlled	8	A
8462290000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8462310000	Numerically controlled	8	A
8462390000	Other	8	A
8462411000	Punching machines (including combined shearing machines)	8	A
8462412000	Notching machines	8	A
8462491000	Punching machines (including combined shearing machines)	8	A
8462492000	Notching machines	8	A
8462911000	Of the maximum pressure not more than 100 metric tons	8	A
8462912000	Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons	8	A
8462913000	Of the maximum pressure more than 300 metric tons, but not more than 1000 metric tons	8	A
8462914000	Of the maximum pressure more than 1000 metric tons	8	A
8462991010	Of the maximum pressure not more than 30 metric tons	8	A
8462991020	Of the maximum pressure more than 30 metric tons, but not more than 100 metric tons	8	A
8462991030	Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons	8	A
8462991040	Of the maximum pressure more than 300 metric tons, but not more than 600 metric tons	8	A
8462991050	Of the maximum pressure more than 600 metric tons, but not more than 1,500 metric tons	8	A
8462991090	Other	8	A
8462999000	Other	8	A
8463100000	Draw-benches for bars, tubes, profiles, wire or the like	8	A
8463200000	Thread rolling machines	8	A
8463300000	Machines for working wire	8	A
8463900000	Other	8	A
8464100000	Sawing machines	8	A
8464201000	For working optical or spectacle glass	8	A
8464202000	For working other glass	8	A
8464209000	Other	8	A
8464901000	Machine-tools for cold working glass	8	A
8464902000	Machine-tools for working concrete	8	A
8464903000	Machine-tools for working ceramics	8	A

HSK 2015	Description	Base Rate	Staging Category
8464909000	Other	8	A
8465101000	For working wood	8	A
8465109000	Other	8	A
8465911000	For working wood	8	A
8465919000	Other	8	A
8465921000	For working wood	8	A
8465929000	Other	8	A
8465931000	For working wood	8	A
8465939000	Other	8	A
8465941000	For working wood	8	A
8465949000	Other	8	A
8465951000	For working wood	8	A
8465959000	Other	8	A
8465961000	For working wood	8	A
8465969000	Other	8	A
8465991000	For working wood	8	A
8465999000	Other	8	A
8466100000	Tool holders and self-opening dieheads	8	A
8466201000	For aircrafts	8	A
8466209000	Other	8	A
8466300000	Dividing heads and other special attachments for machine-tools	8	A
8466910000	For machines of heading 84.64	8	A
8466920000	For machines of heading 84.65	8	A
8466930000	For machines of headings 84.56 to 84.61	8	A
8466940000	For machines of heading 84.62 or 84.63	8	A
8467111000	Rock drillers	8	A
8467112000	Screw drivers	8	A
8467113000	Grinders	8	A
8467114000	Impact wrench	8	A
8467115000	Drill	8	A
8467119000	Other	8	A
8467191000	Rock drillers	8	A
8467199000	Other	8	A
8467210000	Drills of all kinds	8	A
8467220000	Saws	8	A

HSK 2015	Description	Base Rate	Staging Category
8467290000	Other	8	A
8467810000	Chain saws	8	A
8467891010	Of subheading 8430.49 or 8479.10	0	A
8467891020	Of subheading 8479.89.9010, 8479.89.9030 or 8479.89.9091	8	A
8467891090	Other	8	A
8467899000	Other	8	A
8467910000	Of chain saws	8	A
8467920000	Of pneumatic tools	8	A
8467990000	Other	8	A
8468100000	Hand-held blow pipes	8	A
8468201000	Gas welding machines	8	A
8468202000	Gas automatic cutting machines	8	A
8468209000	Other	8	A
8468800000	Other machinery and apparatus	8	A
8468900000	Parts	8	A
8469001010	Word-processing machines	0	A
8469001020	Automatic typewriters	8	A
8469002000	Other typewriters, electric	8	A
8469003000	Other typewriters, non-electric	8	A
8470103010	Less than 17 digits	0	A
8470103020	Not less than 17 digits	0	A
8470104010	Of subheading 8472.90.9000	0	A
8470104090	Other	0	A
8470211000	Less than 17 digits	0	A
8470212000	Not less than 17 digits	0	A
8470290000	Other	0	A
8470300000	Other calculating machines	0	A
8470500000	Cash registers	0	A
8470901000	Postage-franking machines	0	A
8470902000	Ticket-issuing machines	0	A
8470903000	Accounting machines	0	A
8470909000	Other	0	A
8471300000	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	0	A
8471411000	Those of not less than 64bit in delivering data of CPU and of not	0	A

HSK 2015	Description	Base Rate	Staging Category
	less than 64mega byte in capacity of main memory storage		
8471412000	Those of not less than 32bit in delivering data of CPU and of not less than 16mega byte in capacity of main memory storage	0	A
8471419000	Other	0	A
8471491010	Those of not less than 64bit in delivering data of CPU and of not less than 64mega byte in capacity of main memory storage	0	A
8471491020	Those of not less than 32bit in delivering data of CPU and of not less than 16mega byte in capacity of main memory storage	0	A
8471491090	Other	0	A
8471499000	Other	0	A
8471501000	Those of not less than 64 bit in delivering data of CPU and of not less than 64 mega byte in capacity of main memory storage	0	A
8471502000	Those of not less than 32 bit in delivering data of CPU and of not less than 16 mega byte in capacity of main memory storage	0	A
8471509000	Other	0	A
8471601010	Character (mark) readers	0	A
8471601020	Key entry system	0	A
8471601030	Mouse	0	A
8471601040	Scanners	0	A
8471601090	Other	0	A
8471602000	Output units	0	A
8471603020	Videotex or teletex	0	A
8471603030	Voice input output devices	0	A
8471603090	Other	0	A
8471701000	Main storage units (RAM & ROM)	0	A
8471702010	Floppy disk drive	0	A
8471702020	Hard disk drive	0	A
8471702031	Compact disc drive	0	A
8471702032	Digital video disc drive	0	A
8471702033	Blu-ray disk drive	0	A
8471702039	Other	0	A
8471702090	Other	0	A
8471709000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
8471800000	Other units of automatic data processing machines	0	A
8471900000	Other	0	A
8472100000	Duplicating machines	8	A
8472301000	Letters sorting machines	8	A
8472302000	Machines for cancelling postage stamps	8	A
8472309000	Other	8	A
8472901010	Automatic banknote or coin dispensers	0	A
8472901020	Automatic banknote or coin receiving machines	0	A
8472901040	Automatic banknote or coin dispensing and receiving machines	0	A
8472901050	Coin-counting or wrapping machines	8	A
8472901090	Other	8	A
8472902000	Automatic sheet making machines for duplicating and printing	8	A
8472903000	Ticket-issuing machines	8	A
8472904000	Pencil-sharpening machines	8	A
8472905000	Paper shredders	8	A
8472906000	Addressing machines and address plate embossing machines	8	A
8472909000	Other	8	A
8473101000	Flat panel displays for word-processing machines(including LCD, EL(electro luminescence), plasma and other technologies)	0	A
8473102000	PCA(printed circuit assemblies) for word-processing machines, which consist of one or more printed circuits of heading 85.34	0	A
8473109000	Other	8	A
8473210000	Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	A
8473291000	Of machines of subheading 8470.30	0	A
8473293000	Of machines of subheading 8470.50	0	A
8473294000	Of machines of subheading 8470.90	0	A
8473301000	Magnetic head	0	A
8473302000	Main board, designed to be equipped with microprocessor unit	0	A
8473303000	Case for computer	0	A
8473304010	Sound Cards	0	A
8473304020	Video Cards	0	A
8473304030	Multimedia Cards	0	A

HSK 2015	Description	Base Rate	Staging Category
8473304050	Communication Interface Cards	0	A
8473304060	DRAM Modules	0	A
8473304090	Others	0	A
8473309010	Central processing unit(CPU) for computer, not classified in heading 85.42	0	A
8473309090	Other	0	A
8473401000	Flat panel displays for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090(including LCD, EL(electro luminescence), plasma and other technologies)	0	A
8473402000	PCA(printed circuit assemblies) for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090, which consist of one or more printed circuits of heading 85.34	0	A
8473409000	Other	8	A
8473501000	Suitable for use principally with the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	A
8473509000	Other	0	A
8474100000	Sorting, screening, separating or washing machines	0	A
8474201000	Of crushing or grinding capacity not exceeding 20 tons per hour	0	A
8474209000	Other	0	A
8474311000	Batcher plants	0	A
8474319000	Other	0	A
8474321000	Asphalt plants	0	A
8474329000	Other	0	A
8474390000	Other	0	A
8474801000	Machines for forming foundry moulds of sands	0	A
8474802000	Machinery for agglomerating, moulding or shaping	0	A
8474809000	Other	0	A
8474900000	Parts	0	A
8475100000	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	8	A
8475210000	Machines for making optical fibres and preforms thereof	8	A
8475291000	For the manufacture of plate glass	8	A
8475292000	For the manufacture of glass-bottle	8	A

HSK 2015	Description	Base Rate	Staging Category
8475299000	Other	8	A
8475901000	Of machines for the manufacture of plate glass	8	A
8475909000	Other	8	A
8476210000	Incorporating heating or refrigerating devices	8	A
8476290000	Other	8	A
8476811000	For selling foods	8	A
8476819000	Other	8	A
8476891000	For selling foods	8	A
8476893000	For selling cigarettes	8	A
8476894000	For money-changing	8	A
8476899000	Other	8	A
8476900000	Parts	8	A
8477101000	For rubber-industry	8	A
8477102000	For plastic-industry	8	A
8477201000	For rubber-industry	8	A
8477202000	For plastic-industry	8	A
8477300000	Blow moulding machines	8	A
8477400000	Vacuum moulding machines and other thermoforming machines	8	A
8477510000	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	8	A
8477590000	Other	8	A
8477800000	Other machinery	8	A
8477900000	Parts	8	A
8478100000	Machinery	8	A
8478900000	Parts	8	A
8479101000	Mortar or concrete spreading machines	0	A
8479102000	Other road making machines	0	A
8479109000	Others	0	A
8479200000	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	8	A
8479300000	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	8	A
8479400000	Rope or cable-making machines	8	A
8479501000	Of subheading 8479.81, 8479.82, 8479.89.9010, 8479.89.9030,	8	A

HSK 2015	Description	Base Rate	Staging Category
	8479.89.9040, 8479.89.9060 or 8479.89.9091		
8479502000	Of Subheading 8479.89.9080	8	A
8479509000	Other	8	A
8479600000	Evaporative air coolers	8	A
8479710000	Of a kind used in airports	8	A
8479790000	Other	8	A
8479811000	Metal scouring machines	8	A
8479812010	For the purpose of semiconductor manufacturing	3	A
8479812090	Other	8	A
8479813000	Winding machines	8	A
8479814000	Insulating or protective material covering machines	8	A
8479819000	Other	8	A
8479821000	Mixers	8	A
8479822000	Crushers and grinders	8	A
8479823000	Homogenisers	8	A
8479824000	Agitators	8	A
8479829000	Other	8	A
8479891010	Air purifiers (having functions of humidifying and dehumidifying)	8	A
8479891090	Other	8	A
8479899010	Presses or extruding machines	8	A
8479899020	Machines and appliances for ships or fishing industry	8	A
8479899030	Eyeletting or tubular rivetting machines	8	A
8479899040	Automatic magnetic tape assembling machines	8	A
8479899050	Coating machines	8	A
8479899060	Auto-door operators	8	A
8479899080	Automatic winding machines for fishing	8	A
8479899091	For vehicles of Chapter 87	8	A
8479899092	Surface mount machines for electronic parts	8	A
8479899099	Other	8	A
8479901010	Of air coolers (including parts of carcoolers)	8	A
8479901020	Of machines and mechanical appliances of the household type	8	A
8479901030	Of vehicles of Chapter 87	8	A
8479902000	Of those specified in subheading 8479.89.9080	8	A

HSK 2015	Description	Base Rate	Staging Category
8479903000	Of machines and mechanical appliances for making semi-conductor devices	8	A
8479904000	Of subheading 8479.7	8	A
8479909010	Of machinery for public works, building or the like	8	A
8479909020	Of machinery for the extraction or preparation of animal or fixed vegetable fats or oils	8	A
8479909030	Of rope or cable-making machines	8	A
8479909040	Of machines and appliances for treating metal	8	A
8479909050	Of mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	8	A
8479909060	Of presses or extruding machines	8	A
8479909070	Of machines and appliances of ships or fishing industry	8	A
8479909080	Of automatic magnetic tape assembling machines	8	A
8479909090	Other	8	A
8480100000	Moulding boxes for metal foundry	8	A
8480200000	Mould bases	8	A
8480300000	Moulding patterns	8	A
8480410000	Injection or compression types	8	A
8480490000	Other	8	A
8480500000	Moulds for glass	8	A
8480600000	Moulds for mineral materials	8	A
8480710000	Injection or compression types	8	A
8480790000	Other	8	A
8481100000	Pressure-reducing valves	8	A
8481201000	Valves for oleohydraulic transmissions	8	A
8481202000	Valves for pneumatic transmissions	8	A
8481300000	Check (nonreturn) valves	8	A
8481400000	Safety or relief valves	8	A
8481801010	Electrically operated	8	A
8481801020	Hydraulic pressure operated	8	A
8481801030	Other automatically controlled	8	A
8481801090	Other	8	A
8481802000	Taps, cocks and traps	8	A
8481809000	Other	8	A
8481901000	Actuators	8	A

HSK 2015	Description	Base Rate	Staging Category
8481909000	Other	8	A
8482102000	Of the inside diameter not exceeding 100 mm	13	A
8482109000	Other	8	A
8482200000	Tapered roller bearings, including cone and tapered roller assemblies	8	A
8482300000	Spherical roller bearings	8	A
8482400000	Needle roller bearings	8	A
8482500000	Other cylindrical roller bearings	8	A
8482800000	Other, including combined ball/roller bearings	8	A
8482910000	Balls, needles and rollers	8	A
8482990000	Other	8	A
8483101000	For aircrafts	3	A
8483109010	For vehicles of Chapter 87	8	A
8483109090	Other	8	A
8483201000	For aircrafts	3	A
8483209000	Other	8	A
8483301000	For aircrafts	3	A
8483309000	Other	8	A
8483401010	Roller screws	3	A
8483401090	Other	3	A
8483409010	Gear	8	A
8483409020	Gear boxes	8	A
8483409030	Automatic transmissions	8	A
8483409041	For vehicles of Chapter 87	8	A
8483409049	Other	8	A
8483409090	Other	8	A
8483501000	For aircrafts	8	A
8483509000	Other	8	A
8483601000	For aircrafts	3	A
8483602000	For wind-powered generators	5	A
8483609000	Other	8	A
8483901000	For aircrafts	3	A
8483902000	For wind-powered generators	5	A
8483909000	Other	8	A
8484101000	For vehicles of Chapter 87	8	A
8484109000	Other	8	A
8484200000	Mechanical seals	8	A

HSK 2015	Description	Base Rate	Staging Category
8484900000	Other	8	A
8486101000	Spin dryers by centrifugal process	0	A
8486102000	Apparatus for growing or pulling monocrystal boules	0	A
8486103011	Laser operated cutting machine	0	A
8486103019	Other	0	A
8486103020	Grinding or polishing machines for processing of wafer, including lapping machines	0	A
8486103090	Other	8	A
8486104011	Machines for working any material by removal of material in the production of semiconductor wafers	0	A
8486104019	Other	8	A
8486104021	Apparatus for stripping or cleaning wafers	0	A
8486104029	Other	8	A
8486105010	Resistance heated furnaces and ovens	0	A
8486105020	Furnaces and ovens functioning by induction or dielectric loss	0	A
8486105030	Other furnaces and ovens	0	A
8486109000	Other	8	A
8486201000	Spin dryers by centrifugal process	0	A
8486202100	Resistance heated furnaces and ovens	0	A
8486202210	For the manufacture of semiconductor devices on semiconductor wafers	0	A
8486202290	Other	8	A
8486202310	Apparatus for rapid heating of semiconductor wafers	0	A
8486202390	Other	0	A
8486203000	Ion implanters for doping semiconductor materials	0	A
8486204000	Machines for depositing membrane or sputtering metal on semiconductor wafers	0	A
8486205110	For semiconductor leads	0	A
8486205190	Other	8	A
8486205910	For semiconductor leads	0	A
8486205990	Other	8	A
8486206010	Direct write-on-semiconductor wafer apparatus	0	A
8486206020	Step and repeat aligners	0	A
8486206091	Laser operated apparatus	0	A

HSK 2015	Description	Base Rate	Staging Category
8486206099	Other	0	A
8486207000	Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers	0	A
8486208110	Laser cutters for cutting contacting tracks in semiconductor materials	0	A
8486208120	Machines for working any material by removal of material in the production of semiconductor wafers	0	A
8486208190	Other	8	A
8486208410	For dry-etching patterns on semiconductor materials	0	A
8486208420	Apparatus for stripping or cleaning semiconductor wafers	0	A
8486208490	Other	8	A
8486209110	Spraying appliances for etching, stripping or cleaning semiconductor wafers	0	A
8486209120	Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process	0	A
8486209190	Other	0	A
8486209200	Machines of coating and developing or stabilizing photoresist	0	A
8486209310	Grinding or polishing machines for processing of semiconductor wafer, including lapping machines	0	A
8486209321	Laser operated apparatus	0	A
8486209329	Other	0	A
8486209390	Other	8	A
8486209400	Machine for washing wafers, carrier or tube	0	A
8486209500	Machine for mounting tape on semiconductor wafers	0	A
8486209600	Machine for sawing semiconductor wafer into chips	0	A
8486209900	Other	8	A
8486301000	Apparatus for wet etching, developing, stripping or cleaning	0	A
8486302000	Apparatus for the projection or drawing of circuit patterns on sensitised flat panel display substrates	0	A
8486303010	Operated by laser or other light or photon beam processes	8	A
8486303020	Operated by ultrasonic processes	8	A
8486303030	Operated by electro-discharge processes	8	A
8486303042	Dry etchers for manufacturing	5	A

HSK 2015	Description	Base Rate	Staging Category
	organic light emitting diodes(OLED)		
8486303043	Other dry etchers	8	A
8486303049	Other	8	A
8486304010	Grinding or polishing machines	8	A
8486304090	Other	8	A
8486305011	For manufacturing organic light emitting diodes(OLED)	5	A
8486305019	Other	8	A
8486305020	Coating and developing machines	8	A
8486305041	Operated by physical method	5	A
8486305042	Operated by chemical method	5	A
8486305049	Other	8	A
8486305051	Operated by physical method	8	A
8486305052	Operated by chemical method	8	A
8486305059	Other	8	A
8486306010	Seal, Short, Spacer or Liquid crystal dispenser	8	A
8486306020	Scribing machines	8	A
8486306030	Panel assembler	8	A
8486306090	Other	8	A
8486307000	Centrifuges, including centrifugal dryers	8	A
8486308000	Mechanical appliances for projecting, dispersing or spraying liquids or powders	8	A
8486309020	Robots for making flat panel displays	8	A
8486309090	Other	8	A
8486401010	Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	0	A
8486401020	Focused ionic-beam milling machines for removing or repairing mask and reticle	0	A
8486401030	Machines of coating and developing or stabilizing photoresist	0	A
8486401040	Machines and apparatus for etching, cleaning or stripping mask and reticle	8	A
8486401090	Other	8	A
8486402010	Die attach apparatus, tape automated bonders, and wire bonders for assembly of semiconductors	0	A
8486402020	Machines for inserting or removing	8	A

HSK 2015	Description	Base Rate	Staging Category
	semiconductor devices		
8486402031	Encapsulation equipment for assembly of semiconductors	0	A
8486402039	Other	8	A
8486402040	Machines to attach solder ball on semiconductor circuit board or ceramic board	3	A
8486402050	Apparatus designed to bond or detach wafer on ceramic block	8	A
8486402070	Moulds for rubber or plastics of injection or compression types	0	A
8486402080	Machines for bonding semiconductor die, washing wafers, carrier or tube	0	A
8486402091	Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, for semiconductor leads, whether or not numerically controlled	0	A
8486402092	Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, other than semiconductor leads, whether or not numerically controlled	8	A
8486402093	Machines for forming connections(bump) on an entire wafer before dicing	8	A
8486402094	Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process, for projecting, dispersing or spraying liquids or powders	0	A
8486402095	Resistance heated electric furnaces and ovens	0	A
8486402099	Other	8	A
8486403010	Automated machines and apparatus for transport, handling and storage of semiconductor wafers, wafer cassettes, boxes and other material for semiconductor devices	0	A
8486403090	Other	0	A
8486901010	Of subheading 8486.10.1000, 8486.10.2000, 8486.10.3010, 8486.10.3020, 8486.10.4011, 8486.10.4021, 8486.10.5010, 8486.10.5020 or 8486.10.5030	0	A
8486901020	Of subheading 8486.10.3090, 8486.10.4019, 8486.10.4029 or 8486.10.9000	8	A
8486902010	Of subheading 8486.20.1000, 8486.20.2100, 8486.20.2210, 8486.20.2310, 8486.20.2390,	0	A

HSK 2015	Description	Base Rate	Staging Category
	8486.20.3000, 8486.20.4000, 8486.20.5110, 8486.20.5910, 8486.20.6010, 8486.20.6020, 8486.20.6090, 8486.20.7000, 8486.20.8110, 8486.20.8120, 8486.20.8410, 8486.20.8420, 8486.20.9110, 8486.20.9120, 8486.20.9190, 8486.20.9200, 8486.20.9310, 8486.20.9320, 8486.20.9400, 8486.20.9500 or 8486.20.9600		
8486902020	Of subheading 8486.20.2290, 8486.20.5190, 8486.20.5990, 8486.20.8190, 8486.20.8490, 8486.20.9390 or 8486.20.9900	8	A
8486903010	Of subheading 8486.30.1000 or 8486.30.2000	0	A
8486903020	Of subheading 8486.30.3010, 8486.30.3020, 8486.30.3030, 8486.30.3042, 8486.30.3043, 8486.30.3049, 8486.30.4010, 8486.30.4090, 8486.30.6020, 8486.30.7000, 8486.30.8000, 8486.30.9020 or 8486.30.9090	8	A
8486903030	Of subheading 8486.30.5011, 8486.30.5019, 8486.30.5020, 8486.30.5041, 8486.30.5042, 8486.30.5049, 8486.30.5051, 8486.30.5052, 8486.30.5059, 8486.30.6010, 8486.30.6030, or 8486.30.6090	8	A
8486904010	Of subheading 8486.40.1010, 8486.40.1020, 8486.40.1030, 8486.40.2010, 8486.40.2031, 8486.40.2070, 8486.40.2080, 8486.40.2091, 8486.40.2094, 8486.40.2095, 8486.40.3010, 8486.40.3090	0	A
8486904020	Of subheading 8486.40.1040, 8486.40.1090, 8486.40.2020, 8486.40.2039, 8486.40.2040, 8486.40.2050, 8486.40.2092, 8486.40.2093, 8486.40.2099	8	A
8487100000	Ships' or boats' propellers and blades therefor	8	A
8487901000	For vehicles of Chapter 87	8	A
8487909010	Oil seal rings	8	A
8487909090	Other	8	A
8501101000	DC motors	8	B
8501102000	AC motors	8	A
8501103000	Universal AC/DC motors	8	A
8501201000	Of an output exceeding 37.5 W, but not exceeding 100 W	8	A

HSK 2015	Description	Base Rate	Staging Category
8501202000	Of an output exceeding 100 W, but not exceeding 750 W	8	A
8501203000	Of an output exceeding 750 W	8	A
8501311010	Of an output not exceeding 100 W	8	A
8501311090	Other	8	A
8501312000	DC generators	8	A
8501321000	DC motors	8	A
8501322000	DC generators	8	A
8501331000	DC motors	8	B
8501332000	DC generators	8	A
8501341000	DC motors	8	A
8501342000	DC generators	8	A
8501401000	Of an output not exceeding 100 W	8	A
8501402000	Of an output exceeding 100 W but not exceeding 750 W	8	A
8501403000	Of an output exceeding 750 W but not exceeding 75 kW	8	A
8501404000	Of an output exceeding 75 kW	8	A
8501510000	Of an output not exceeding 750 W	8	A
8501520000	Of an output exceeding 750 W but not exceeding 75 kW	8	A
8501531000	Of an output not exceeding 375 kW	8	B
8501532000	Of an output exceeding 375 kW but not exceeding 1500 kW	8	B
8501534000	Of an output exceeding 1500 kW	8	A
8501611000	Of an output not exceeding 750 VA	8	A
8501612000	Of an output exceeding 750 VA but not exceeding 75 kVA	8	A
8501620000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	A
8501631000	Not less than an output equivalent to 400 kW	0	A
8501639000	Other	8	A
8501640000	Of an output exceeding 750 kVA	0	A
8502111000	Of an output not exceeding 750 VA	8	A
8502112000	Of an output exceeding 750 VA but not exceeding 75 kVA	8	A
8502120000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	A
8502131010	Not less than an output equivalent to 400 kW	0	A
8502131090	Other	8	A
8502132000	Of an output exceeding 750 kVA but not exceeding 3500 kVA	0	A
8502134000	Of an output exceeding 3500 kVA	0	A

HSK 2015	Description	Base Rate	Staging Category
8502201000	Of an output not exceeding 75 kVA	8	A
8502202000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	A
8502203010	Not less than an output equivalent to 400 kW	0	A
8502203090	Other	8	A
8502204000	Of an output exceeding 750 kVA	0	A
8502311000	Of an output not exceeding 75 kVA	8	A
8502312000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	A
8502313000	Of an output exceeding 375 kVA but not exceeding 750 kVA	8	A
8502314000	Of an output exceeding 750 kVA	8	A
8502391000	Of an output not exceeding 75 kVA	8	A
8502392000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	A
8502393000	Of an output exceeding 375 kVA but not exceeding 750 kVA	8	A
8502394000	Of an output exceeding 750 kVA	8	A
8502400000	Electric rotary converters	8	A
8503001000	Of motors	8	A
8503002010	For wind-powered generators	5	A
8503002090	Other	8	A
8503003000	Of rotary converters	8	A
8504101010	Rated at not more than 1 A	8	A
8504101020	Rated at more than 1 A but not more than 20 A	8	A
8504102000	Rated at more than 20 A but not more than 60 A	8	A
8504103000	Rated at more than 60 A	8	A
8504211000	Instrument transformers	8	A
8504219010	Having a power handling capacity not exceeding 100 kVA	8	A
8504219020	Having a power handling capacity exceeding 100 kVA but not exceeding 650 kVA	8	A
8504221000	Instrument transformers	8	A
8504229010	Having a power handling capacity exceeding 650 kVA but not exceeding 1,000 kVA	8	A
8504229020	Having a power handling capacity exceeding 1,000 kVA but not exceeding 5,000 kVA	8	A
8504229030	Having a power handling capacity exceeding 5,000 kVA but not exceeding 10,000 kVA	8	A
8504230000	Having a power handling capacity exceeding 10,000 kVA	8	A

HSK 2015	Description	Base Rate	Staging Category
8504311000	Instrument transformers	8	A
8504312000	Voltage regulators	8	A
8504319010	Having a power handling capacity not exceeding 100 VA	8	A
8504319020	Having a power handling capacity exceeding 100 VA but not exceeding 500 VA	8	A
8504319040	Having a power handling capacity exceeding 500 VA but not exceeding 1 kVA	8	A
8504321000	Instrument transformers	8	A
8504322000	Voltage regulators	8	A
8504329010	Having a power handling capacity exceeding 1 kVA but not exceeding 5 kVA	8	A
8504329020	Having a power handling capacity exceeding 5 kVA but not exceeding 16 kVA	8	A
8504331000	Instrument transformers	8	A
8504332000	Voltage regulators	8	A
8504339010	Having a power handling capacity exceeding 16 kVA but not exceeding 30 kVA	8	A
8504339020	Having a power handling capacity exceeding 30 kVA but not exceeding 100 kVA	8	A
8504339040	Having a power handling capacity exceeding 100 kVA but not exceeding 500 kVA	8	A
8504341000	Instrument transformers	8	A
8504342000	Voltage regulators	8	A
8504349010	Having a power handling capacity exceeding 500 kVA but not exceeding 2,000 kVA	8	A
8504349030	Having a power handling capacity exceeding 2,000 kVA	8	A
8504401010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504401090	Other	8	A
8504402011	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504402019	Other	8	A
8504402091	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504402099	Other	8	A
8504403010	For automatic data processing machines and units thereof, and	0	A

HSK 2015	Description	Base Rate	Staging Category
	telecommunication apparatus		
8504403090	Other	8	A
8504404010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504404090	Other	8	A
8504405010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504405090	Other	8	A
8504409011	For automatic data processing machines	0	A
8504409019	Other	0	A
8504409091	For telecommunication apparatus	0	A
8504409099	Other	8	A
8504501010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504501090	Other	8	A
8504502010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504502090	Other	8	A
8504509010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504509090	Other	8	A
8504901000	PCA(printed circuit assemblies) of subheadings 8504.40, 8504.50 which consist of one or more printed circuits of heading 85.34, for automatic data processing machines and units thereof and telecommunication apparatus	0	A
8504909000	Other	8	A
8505111000	Of alnico	8	A
8505119000	Other	8	A
8505191000	Of iron oxide	8	A
8505199000	Other	8	A
8505200000	Electro-magnetic couplings, clutches and brakes	8	A
8505901000	Electro-magnets	8	A
8505902000	Electro-magnetic or permanent magnet chucks, clamps, vices and similar work holders	8	A
8505903000	Electro-magnetic lifting heads	8	A
8505909000	Parts	8	A

HSK 2015	Description	Base Rate	Staging Category
8506101000	Manganese batteries	13	A
8506102000	Alkali manganese batteries	13	A
8506109000	Other	8	A
8506300000	Mercuric oxide	8	A
8506400000	Silver oxide	8	A
8506500000	Lithium	8	A
8506600000	Air-Zinc	8	A
8506801000	Zinc oxide	8	A
8506809000	Other	8	A
8506900000	Parts	8	A
8507100000	Lead-acid, of a kind used for starting piston engines	8	A
8507200000	Other lead-acid accumulators	8	A
8507300000	Nickel-cadmium	8	A
8507400000	Nickel-iron	8	A
8507500000	Nickel-metal hydride	8	A
8507600000	Lithium-ion	8	A
8507803000	Lithium polymer	8	A
8507809000	Other	8	A
8507901000	Seperators	8	A
8507909000	Other	8	A
8508111000	Of robot type	8	A
8508119000	Other	8	A
8508192000	Of robot type	8	A
8508199000	Other	8	A
8508600000	Other vacuum cleaners	8	A
8508701000	Of subheading 8508.11.9000	8	A
8508702000	Of subheading 8508.19.9000 or 8508.60.0000	8	A
8508703000	Of subheading 8508.11.1000 or 8508.19.2000	8	A
8509400000	Food grinders and mixers; fruit or vegetable juice extractors	8	A
8509801000	Coffee grinders	8	A
8509802000	Ice grinders	8	A
8509803000	Floor polishers	8	A
8509804000	Kitchen waste disposers	8	A
8509809000	Other	8	A
8509900000	Parts	8	A

HSK 2015	Description	Base Rate	Staging Category
8510100000	Shavers	8	A
8510200000	Hair clippers	8	A
8510300000	Hair-removing appliances	8	A
8510901000	Of shavers	8	A
8510902000	Of hair clippers	8	A
8510903000	Of hair-removing appliances	8	A
8511101000	For aircrafts	3	A
8511109000	Other	8	A
8511201000	For aircrafts	3	A
8511209000	Other	8	A
8511301000	For aircrafts	3	A
8511309000	Other	8	A
8511401000	For aircrafts	3	A
8511409000	Other	8	A
8511501000	For aircrafts	3	A
8511509000	Other	8	A
8511801000	For aircraft	3	A
8511809000	Other	8	A
8511901000	For aircraft	3	A
8511909000	Other	8	A
8512101000	Of light-emitting diode (LED)	8	A
8512109000	Other	8	A
8512201010	Of light-emitting diode (LED)	8	A
8512201090	Other	8	A
8512202010	Of light-emitting diode (LED)	8	A
8512202090	Other	8	A
8512300000	Sound signalling equipment	8	A
8512400000	Windscreen wipers, defrosters and demisters	8	A
8512900000	Parts	8	A
8513101000	Safety lamps of a kind used in mining	8	A
8513102010	Of light-emitting diode (LED)	8	A
8513102090	Other	8	A
8513109010	Of light-emitting diode (LED)	8	A
8513109090	Other	8	A
8513900000	Parts	8	A
8514101000	For laboratory	8	A

HSK 2015	Description	Base Rate	Staging Category
8514102000	For metal industry	8	A
8514103000	For food industry	8	A
8514109000	Other	8	A
8514201000	For laboratory	8	A
8514202000	For metal industry	8	A
8514203000	For food industry	8	A
8514209000	Other	8	A
8514300000	Other furnaces and ovens	8	A
8514401000	For the purpose of semiconductor manufacturing	0	A
8514409000	Other	8	A
8514901000	For the purpose of semiconductor manufacturing	0	A
8514909000	Other	8	A
8515110000	Soldering irons and guns	8	A
8515190000	Other	8	A
8515211010	Of robot type	8	A
8515211090	Other	8	A
8515212010	Of robot type	8	A
8515212090	Other	8	A
8515213010	Of robot type	8	A
8515213090	Other	8	A
8515219010	Of robot type	8	A
8515219090	Other	8	A
8515291000	Spot welders	8	A
8515292000	Seam welders	8	A
8515293000	Butt welders	8	A
8515299000	Other	8	A
8515311010	Of robot type	8	A
8515311090	Other	8	A
8515319010	Of robot type	8	A
8515319090	Other	8	A
8515391000	AC arc welding machines and apparatus	8	A
8515399000	Other	8	A
8515801000	Ultrasonic machines	8	A
8515802000	Electron beam machines	8	A
8515803000	Laser operated machines	8	A
8515809000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8515901010	Of a laser operated welder	8	A
8515901090	Other	8	A
8515909000	Other	8	A
8516100000	Electric instantaneous or storage water heaters and immersion heaters	8	A
8516210000	Storage heating radiators	8	A
8516290000	Other	8	A
8516310000	Hair dryers	8	A
8516320000	Other hair-dressing apparatus	8	A
8516330000	Hand-drying apparatus	8	A
8516400000	Electric smoothing irons	8	A
8516500000	Microwave ovens	8	A
8516601000	Electrical ovens	8	A
8516602000	Electric rice cookers(including with constant warming function)	8	A
8516609000	Other	8	A
8516710000	Coffee or tea makers	8	A
8516720000	Toasters	8	A
8516791000	Electric jar	8	A
8516799000	Other	8	A
8516800000	Electric heating resistors	8	A
8516900000	Parts	8	A
8517110000	Line telephone sets with cordless handsets	0	A
8517121010	With digital broadcasting receiver	0	A
8517121090	Other	0	A
8517122010	With digital broadcasting receiver	0	A
8517122090	Other	0	A
8517123010	With digital broadcasting receiver	0	A
8517123090	Other	0	A
8517124010	With digital broadcasting receiver	0	A
8517124090	Other	0	A
8517129010	With digital broadcasting receiver	0	A
8517129090	Other	0	A
8517181000	Of push button type	0	A
8517189000	Other	0	A
8517611000	Base stations transceiver	0	A
8517619000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
8517621000	Teleprinters	0	A
8517622010	For public exchange	0	A
8517622020	For private exchange	0	A
8517622090	Other	0	A
8517623110	Terminal equipment	0	A
8517623120	Repeater	0	A
8517623190	Other	0	A
8517623210	Terminal equipment	0	A
8517623220	Repeater	0	A
8517623290	Other	0	A
8517623310	Optical repeater	0	A
8517623320	Optical terminal equipment	0	A
8517623390	Other	0	A
8517623410	Analog to digital, digital to analog converter	0	A
8517623420	Codec (coder and decoder)	0	A
8517623430	Modem (including modem card)	0	A
8517623490	Other	0	A
8517623510	FDM (frequency division modulation) type	0	A
8517623520	TDM (time division modulation) type	0	A
8517623590	Other	0	A
8517623900	Other	0	A
8517624010	Key-phone	0	A
8517624020	Picture telegraphic apparatus	0	A
8517624090	Other	0	A
8517625000	Transmission apparatus for radio-telephony, radio-telegraphy	0	A
8517626010	Printing telegraphic apparatus	0	A
8517626020	Picture telegraphic apparatus	0	A
8517626031	Walkie-talkie sets	0	A
8517626039	Other	0	A
8517626040	Facsimile transmission equipments	0	A
8517626050	Switching apparatus for radio telecommunication	0	A
8517626060	Repeater for radio telecommunication	0	A
8517626090	Other	0	A
8517627000	Other units of automatic data processing machines	0	A

HSK 2015	Description	Base Rate	Staging Category
8517629000	Other	0	A
8517691100	HF (high frequency), MF (medium frequency) or LF (low frequency) receiving apparatus	8	A
8517691211	Portable receivers for calling alerting or paging	0	A
8517691219	Other	8	A
8517691290	Other	8	A
8517691900	Other	8	A
8517692000	Videophones	0	A
8517699000	Other	0	A
8517701010	Of line telephone sets	0	A
8517701021	Key pads	0	A
8517701022	Cases	0	A
8517701029	Other	0	A
8517701090	Other	0	A
8517702000	Of subheading 8517.61	0	A
8517703010	Of teleprinters	0	A
8517703021	Of public exchange	0	A
8517703022	Of private exchange	0	A
8517703029	Other	0	A
8517703031	Of co-axial cable carrier equipment	0	A
8517703032	Of optical fibre transmission system	0	A
8517703039	Other	0	A
8517703041	Of picture telegraphic apparatus	0	A
8517703049	Other	0	A
8517703050	Of transmission apparatus for radio-telephony, radio-telegraphy	0	A
8517703060	Transmission apparatus incorporating reception apparatus for radio-telephony, radio-telegraphy other than subheading 8517.70.10	0	A
8517703070	Other units of automatic data processing machines	0	A
8517703090	Other	0	A
8517704011	Of portable receiver for calling, alerting or paging	0	A
8517704019	Other	8	A
8517704020	Of videophones	0	A
8517704090	Other	8	A
8518101000	Microphones having a frequency range of 300 Hz to 3.4KHz with a	0	A

HSK 2015	Description	Base Rate	Staging Category
	diameter of not exceeding 10mm and a height not exceeding 3 mm, for telecommunication use		
8518109000	Other	8	A
8518210000	Single loudspeakers, mounted in their enclosures	8	A
8518220000	Multiple loudspeakers, mounted in the same enclosure	8	A
8518291000	For telecommunication use, (without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter of not exceeding 50 mm)	0	A
8518299000	Other	8	A
8518304000	Line telephone handsets	0	A
8518309000	Other	8	A
8518400000	Audio-frequency electric amplifiers	8	A
8518500000	Electric sound amplifier sets	8	A
8518901000	PCA(printed circuit assemblies) of subheadings 8518.10.1000, 8518.29.1000	0	A
8518909000	Other	8	A
8519201000	Coin- or disc-operated record-players, not incorporating a sound recording device	8	A
8519209000	Other, not incorporating a sound recording device	8	A
8519301000	With automatic record changing mechanism	8	A
8519309000	Other	8	A
8519500000	Telephone answering machines	0	A
8519811000	Transcribing machines, not incorporating a sound recording device	8	A
8519812100	Cassette-players, as defined in Subheading Note 1 to Chapter 85	8	A
8519812210	For vehicles	8	A
8519812220	Of portable type, other than as defined in Subheading Notes 1 to Chapter 85	8	A
8519812290	Other	8	A
8519812310	For vehicles	8	A
8519812320	Of portable type	8	A
8519812390	Other	8	A
8519812900	Other	8	A
8519813000	Dictating machines not capable of operating without an external source of power	8	A

HSK 2015	Description	Base Rate	Staging Category
8519814111	For vehicles	8	A
8519814112	Of portable type	8	A
8519814119	Other	8	A
8519814190	Other	8	A
8519814210	For vehicles	8	A
8519814220	Of portable type	8	A
8519814290	Other	8	A
8519814310	Of reel type	8	A
8519814390	Other	8	A
8519815010	Of reel type	8	A
8519815020	Of disc type	8	A
8519815030	Cassette-type	8	A
8519815090	Other	8	A
8519819000	Other sound recording apparatus, whether or not incorporating a sound reproducing device	8	A
8519891010	Without loudspeaker	8	A
8519891090	Other	8	A
8519892000	Transcribing machines, not incorporating a sound recording device	8	A
8519893000	Decks, whether or not incorporating a sound reproducing device	8	A
8519899010	Other sound reproducing apparatus, not incorporating a sound recording device	8	A
8519899020	Other sound recording apparatus, whether or not incorporating a sound reproducing device	8	A
8521101000	Of a width exceeding 12.7 mm	8	A
8521102000	Of a width not exceeding 12.7 mm	8	A
8521901000	Of disc type	8	A
8521909000	Other	8	A
8522100000	Pick-up cartridges	8	A
8522901010	For audio recording	8	A
8522901020	For video recording	8	A
8522901090	Other	8	A
8522902000	Laser pick-up	8	A
8522909010	Flat panel displays(including LCD, EL(electro luminescence), plasma and other technologies)for telephone answering machines	0	A
8522909020	PCA(printed circuit assemblies) of telephone answering machines,	0	A

HSK 2015	Description	Base Rate	Staging Category
	which consist of one or more printed circuits of heading 85.34		
8522909090	Other	8	A
8523210000	Cards incorporating a magnetic stripe, whether or not recording	8	A
8523291110	Of a width not exceeding 4 mm	0	A
8523291120	Of a width exceeding 4 mm but not exceeding 6.5 mm	0	A
8523291130	Of a width exceeding 6.5 mm	0	A
8523291210	Floppy discs	0	A
8523291290	Other	0	A
8523291900	Other	0	A
8523292111	Containing computer software	0	A
8523292119	Other	0	A
8523292121	Containing computer software	0	A
8523292129	Other	0	A
8523292131	Containing computer software	0	A
8523292139	Other	0	A
8523292211	Those recorded video	8	A
8523292219	Other	8	A
8523292221	Those recorded video	8	A
8523292229	Other	8	A
8523292231	Those recorded video	20won/min(at standard speed)	A
8523292239	Other	8	A
8523292911	Containing computer software	0	A
8523292919	Other	0	A
8523292991	Those recorded video	8	A
8523292992	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	A
8523292999	Other	8	A
8523410000	Unrecorded	0	A
8523491011	Containing computer software	0	A
8523491019	Other	0	A
8523491020	For reproducing sound only	8	A
8523491031	For reproducing representations of instructions, data, sound, and	0	A

HSK 2015	Description	Base Rate	Staging Category
	image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine		
8523491039	Other	8	A
8523499011	Containing computer software	0	A
8523499019	Other	0	A
8523499091	Those recorded video	8	A
8523499092	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	A
8523499099	Other	8	A
8523511000	Unrecorded media	0	A
8523512110	Containing computer software	0	A
8523512190	Other	0	A
8523512910	Those recorded video	8	A
8523512920	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	A
8523512990	Other	8	A
8523521000	Cards incorporating an electronic integrated circuit and parts thereof	0	A
8523529000	Other and parts thereof	8	A
8523591000	Unrecorded media	0	A
8523592110	Containing computer software	0	A
8523592190	Other	0	A
8523592910	Those recorded video	8	A
8523592920	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	A
8523592990	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8523593000	Proximity cards and tags	0	A
8523801000	Unrecorded media	0	A
8523802100	Gramophone records	8	A
8523802210	Containing computer software	0	A
8523802290	Other	0	A
8523802910	Those recorded video	8	A
8523802920	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	A
8523802990	Other	8	A
8525501000	Radio-broadcasting apparatus	8	A
8525502000	Television transmission apparatus	8	A
8525509000	Other	8	A
8525601000	Radio-broadcasting apparatus	0	A
8525602000	Television transmission apparatus	0	A
8525609000	Other	0	A
8525801010	For video tape recorder	8	A
8525801020	For monitor television	8	A
8525801090	Other	8	A
8525802010	Still image video cameras	0	A
8525802090	Other	0	A
8525803000	Video camera recorders	0	A
8526101000	For aircrafts	8	A
8526109000	Other	8	A
8526911010	For aircrafts	8	A
8526911090	Other	8	A
8526912010	For aircrafts	8	A
8526912090	Other	8	A
8526913010	For aircrafts	8	A
8526913020	For vehicles	8	A
8526913090	Other	8	A
8526914000	Loran receivers	8	A
8526919010	For aircrafts	8	A
8526919020	For vehicles	8	A

HSK 2015	Description	Base Rate	Staging Category
8526919090	Other	8	A
8526920000	Radio remote control apparatus	8	A
8527120000	Pocket-size radio cassette-players	8	A
8527131000	Of cassette-type	8	A
8527132000	Of disc type	8	A
8527133000	Combined with Cassette-type and disc type	8	A
8527139000	Other	8	A
8527190000	Other	8	A
8527211000	Of cassette-type	8	A
8527212000	Of disc type	8	A
8527213000	Combined with Cassette-type and disc type	8	A
8527219000	Other	8	A
8527290000	Other	8	A
8527911010	Of cassette-type	8	A
8527911020	Of disc type	8	A
8527911030	Combined with Cassette-type and disc type	8	A
8527911090	Other	8	A
8527919000	Other	8	A
8527920000	Not combined with sound recording or reproducing apparatus but combined with a clock	8	A
8527990000	Other	8	A
8528410000	Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	A
8528491010	Television monitors specially manufactured for medical purpose	8	A
8528491090	Other	8	A
8528492010	Television monitors specially manufactured for medical purpose	8	A
8528492090	Other	8	A
8528511000	LCD(liquid crystal display) monitor	0	A
8528519000	Other	0	A
8528591010	Television monitors specially manufactured for medical purpose	8	A
8528591090	Other	8	A
8528592010	Television monitors specially manufactured for medical purpose	8	A
8528592090	Other	8	A
8528610000	Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	A

HSK 2015	Description	Base Rate	Staging Category
8528690000	Other	8	A
8528711010	Colour	8	A
8528711020	Black and white or other monochrome	8	A
8528712020	With a bilateral-communication function	8	A
8528712090	Other	8	A
8528719010	Colour	8	A
8528719020	Black and white or other monochrome	8	A
8528721010	Of analog	8	A
8528721020	Of digital	8	A
8528722010	Of analog	8	A
8528722020	Of digital	8	A
8528723010	Of analog	8	A
8528723020	Of digital	8	A
8528724010	Of analog	8	A
8528724020	Of digital	8	A
8528725010	Of analog	8	A
8528725020	Of digital	8	A
8528729000	Other	8	A
8528731000	Of the length of fluorescent screen of braun tube under 37 cm in diagonal line	8	A
8528732000	Of the length of fluorescent screen of braun tube not less than 37 cm but under 45.72 cm in diagonal line	8	A
8528733000	Of the length of fluorescent screen of braun tube not less than 45.72 cm in diagonal line	8	A
8528739000	Other	8	A
8529101000	For radar apparatus	8	A
8529109100	For radio navigational aid or radio remote control apparatus	8	A
8529109210	For receiving from satellites	8	A
8529109290	Other	8	A
8529109300	Of a kind used with apparatus for radiotelephony and radiotelegraphy	0	A
8529109900	Other	8	A
8529901000	Of radar apparatus	8	A
8529909100	Of radio navigational aid or radio remote control apparatus	8	A
8529909200	Of transmission apparatus for radio-broadcasting or television	8	A
8529909400	Of radio-broadcast receivers	8	A

HSK 2015	Description	Base Rate	Staging Category
8529909500	Of television cameras	8	B
8529909610	Tuner for colour	8	A
8529909620	Tuner for black and white or monochrome	8	A
8529909630	Screen for video projector	8	A
8529909641	For plasma display panel type	8	B
8529909642	For liquid cristal display (LCD) type	8	A
8529909643	For organic light emitting display (OLED) type	8	A
8529909649	Other	8	A
8529909650	Other parts for black and white or monochrome	8	A
8529909910	Of transmission apparatus incorporating reception apparatus or digital cameras (including digital still image video cameras)	0	A
8529909920	Of subheading 8528.51, 8528.41.0000 or 8528.61.0000	0	A
8529909990	Other	8	A
8530101010	For ground equipment	8	A
8530101090	Other	8	A
8530109000	Other	8	A
8530800000	Other equipment	8	A
8530900000	Parts	8	A
8531101000	Burglar alarms	8	A
8531102000	Fire alarms	8	A
8531103000	Gas alarms	8	A
8531104000	Electric bells	8	A
8531105000	Sirens	8	A
8531109000	Other sound or signalling apparatus	8	A
8531201010	Of mobile telephones for cellular networks	0	A
8531201090	Other	0	A
8531202000	Indicator panels incorporating light emitting diodes (LED)	0	A
8531801010	Of mobile telephones for cellular networks	8	A
8531801090	Other	8	A
8531809000	Other	8	A
8531901000	Of subheading 8531.10	8	A
8531902000	Of subheading 8531.20	0	A
8531909000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8532100000	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	0	A
8532210000	Tantalum	0	A
8532220000	Aluminium electrolytic	0	A
8532230000	Ceramic dielectric, single layer	0	A
8532240000	Ceramic dielectric, multilayer	0	A
8532250000	Dielectric of paper or plastics	0	A
8532290000	Other	0	A
8532301000	Variable polyethylene capacitors	0	A
8532309000	Other	0	A
8532901000	Of fixed capacitors	0	A
8532902000	Of variable capacitors	0	A
8532909000	Other	0	A
8533100000	Fixed carbon resistors, composition or film types	0	A
8533211000	Of chip-type	0	A
8533219000	Other	0	A
8533291000	Of chip-type	0	A
8533299000	Other	0	A
8533310000	For a power handling capacity not exceeding 20 W	0	A
8533390000	Other	0	A
8533401000	Variable carbon resistors	0	A
8533402000	Thermistor	0	A
8533403000	Varistor	0	A
8533409000	Other	0	A
8533901000	Of variable resistors	0	A
8533909000	Other	0	A
8534001000	Obtained by forming with passive elements (inductances, resistors and capacitors)	0	A
8534002000	Of tape type or obtained by forming with circuits which function as lead frames	0	A
8534009000	Other	0	A
8535100000	Fuses	8	A
8535211000	Rated at less than 7.25 kV	8	A
8535212000	Rated at 7.25 kV and more but less than 72.5 kV	8	A
8535291000	Rated at less than 200 kV	8	A

HSK 2015	Description	Base Rate	Staging Category
8535292000	Rated at 200 kV and more	8	A
8535301000	Rated at less than 7.25 kV	8	A
8535302000	Rated at 7.25 kV and more but less than 72.5 kV	8	A
8535303000	Rated at 72.5 kV and more but less than 200 kV	8	A
8535304000	Rated at 200 kV and more	8	A
8535400000	Lightning arresters, voltage limiters and surge suppressors	8	A
8535901000	Connector	8	A
8535902000	Electrical terminal	8	A
8535909000	Other	8	A
8536101000	Of tube-type	8	A
8536109000	Other	8	A
8536200000	Automatic circuit breakers	8	A
8536300000	Other apparatus for protecting electrical circuits	8	A
8536410000	For a voltage not exceeding 60 V	8	A
8536490000	Other	8	A
8536501000	Rotary type	8	A
8536502000	Push-button type	8	A
8536503000	Micro-type	8	A
8536504000	Of magnet switches (including magnetic contactors)	8	A
8536509010	Electromechanical snap-action switches for a current not exceeding 11 A	0	A
8536509020	Electronic AC switches consisting of optically coupled input and output circuits (Insulated thyristor AC switches)	0	A
8536509030	Of temperature protected, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1,000 V	0	A
8536509090	Other	8	A
8536610000	Lamp-holders	8	A
8536691000	For co-axial cables and printed circuits	0	A
8536699000	Other	8	B
8536701000	Of plastics	6.5	B
8536702000	Of ceramic wares for laboratory, chemical or other technical uses	8	A
8536703010	Cast, moulded, stamped or forged, but not further worked	0	A
8536703090	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8536901000	Junction boxes	0	A
8536909010	Connection and contact elements for wires or cables	0	A
8536909090	Other	8	A
8537101000	Switch boards	8	A
8537102000	Control panels	8	A
8537109000	Other	8	A
8537201000	Switch boards	8	A
8537202000	Control panels	8	A
8537209000	Other	8	A
8538100000	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	8	A
8538901000	Of switches	8	A
8538902000	Of automatic circuit breakers	8	A
8538903000	Of relays	8	A
8538904000	Of control panels	8	A
8538909000	Other	8	B
8539100000	Sealed beam lamp units	8	A
8539210000	Tungsten halogen	8	A
8539221000	Incandescent lamps	8	A
8539222000	Decoration lamps	8	A
8539223000	Beam lamps	8	A
8539224000	Attracting fish lamps	8	A
8539229000	Other	8	A
8539290000	Other	8	A
8539310000	Fluorescent, hot cathode	8	A
8539321000	Mercury lamps	8	A
8539322000	Sodium vapour lamps	8	A
8539323000	Metal halide lamps	8	A
8539391000	Cold cathode fluorescent lamp(CCFL)	8	A
8539399000	Other	8	A
8539410000	Arc lamps	8	A
8539491010	Of machines and mechanical appliances for making semiconductor devices	3	A
8539491090	Other	8	A
8539492000	Infra-red lamps	8	A

HSK 2015	Description	Base Rate	Staging Category
8539901000	Of filament lamps	8	A
8539902000	Of discharge lamps	8	A
8539909000	Other	8	A
8540110000	Colour	8	A
8540120000	Monochrome	8	A
8540201000	Television camera tubes	8	A
8540209000	Other	8	A
8540401000	Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	8	A
8540402000	Data/graphic display tubes, monochrome	8	A
8540601000	Colour	8	A
8540609000	Other	8	A
8540710000	Magnetrons	8	A
8540791000	Klystrons	8	A
8540799000	Other	8	A
8540810000	Receiver or amplifier valves and tubes	8	A
8540891000	Thermionic valves and tubes for transmitters	8	A
8540892000	Discharge tubes	8	A
8540893000	Digitron	8	A
8540899000	Other	8	A
8540911000	Deflection coils	8	A
8540912000	Electron guns	8	A
8540913000	Shadow mask	8	A
8540919000	Other	8	A
8540990000	Other	8	A
8541101000	Chips, dice and wafers not yet cut into chips	0	A
8541109000	Other	0	A
8541211000	Chips, dice and wafers not yet cut into chips	0	A
8541219000	Other	0	A
8541291000	Chips, dice and wafers not yet cut into chips	0	A
8541299000	Other	0	A
8541301000	Chips, dice and wafers not yet cut into chips	0	A
8541302000	Thyristors	0	A
8541303000	Diacs	0	A

HSK 2015	Description	Base Rate	Staging Category
8541304000	Triacs	0	A
8541401000	Chips, dice and wafers not yet cut into chips	0	A
8541402010	Laser devices	0	A
8541402090	Other	0	A
8541409010	Photovoltaic cells	0	A
8541409020	Photovoltaic cells (photovoltaic cells, including solar cells, photodiodes, photocouples and photorelays)	0	A
8541409030	Charge coupled devices (CCD)	0	A
8541409090	Other	0	A
8541501000	Chips, dice and wafers not yet cut into chips	0	A
8541502000	Rectifier devices	0	A
8541509000	Other	0	A
8541601000	Crystal vibrator	0	A
8541609000	Other	0	A
8541902000	Of diodes	0	A
8541903000	Of transistors	0	A
8541909000	Other	0	A
8542311000	Monolithic integrated circuits	0	A
8542312000	Hybrid integrated circuits	0	A
8542313000	Multichip integrated circuits	0	A
8542321010	DRAM (Dynamic random access memory)	0	A
8542321020	SRAM (Static random access memory)	0	A
8542321030	Flash memory	0	A
8542321090	Other	0	A
8542322000	Hybrid integrated circuits	0	A
8542323000	Multichip integrated circuits	0	A
8542331000	Monolithic integrated circuits	0	A
8542332000	Hybrid integrated circuits	0	A
8542333000	Multichip integrated circuits	0	A
8542391000	Monolithic integrated circuits	0	A
8542392000	Hybrid integrated circuits	0	A
8542393000	Multichip integrated circuits	0	A
8542901000	Of monolithic integrated circuits	0	A
8542902000	Of hybrid integrated circuits	0	A
8542903000	Of multichip integrated circuits	0	A

HSK 2015	Description	Base Rate	Staging Category
8543100000	Particle accelerators	8	A
8543200000	Signal generators	8	A
8543300000	Machines and apparatus for electroplating, electrolysis or electrophoresis	8	A
8543701000	Electric fence energisers	8	A
8543702010	Medicated water electrolysis apparatus	8	A
8543702020	Electrical beauty appliances	8	A
8543702030	Audio mixers	8	A
8543702040	Equalizers	8	A
8543702050	Ozon generator	8	A
8543702090	Other	8	A
8543703000	Electrical machines with translation or dictionary functions	0	A
8543704010	Of containing solutions with nicotine	8	A
8543704090	Other	8	A
8543709010	High frequency amplifiers	8	A
8543709020	Detectors, including optical sensor	8	A
8543709030	Electrical nerve stimulation (T.E.N.S)	0	A
8543709090	Other	8	B
8543901000	Electronic microassemblies	0	A
8543909011	Organic light emitting diodes(OLED)	0	A
8543909019	Other	0	A
8543909020	PCA(printed circuit assemblies) for electrical machines with translation or dictionary functions, which consist of one or more printed circuits of heading 85.34	0	A
8543909090	Other	8	A
8544111000	Insulating lacquer or enamel insulated	8	A
8544119000	Other	8	A
8544190000	Other	8	A
8544200000	Co-axial cable and other co-axial electric conductors	8	B
8544300000	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	8	B
8544421010	Of a kind used for telecommunications	0	A
8544421090	Other	8	B
8544422010	Of a kind used for telecommunications	0	A

HSK 2015	Description	Base Rate	Staging Category
8544422090	Other	8	B
8544429010	Of a kind used for telecommunications	0	A
8544429090	Other	8	B
8544491011	For a voltage not exceeding 80 V	0	A
8544491012	For a voltage exceeding 80V but not exceeding 1,000 V	8	B
8544491090	Other	8	B
8544492011	For a voltage not exceeding 80 V	0	A
8544492012	For a voltage exceeding 80 V but not exceeding 1,000 V	8	B
8544492090	Other	8	B
8544499011	For a voltage not exceeding 80 V	0	A
8544499012	For a voltage exceeding 80 V but not exceeding 1,000 V	8	B
8544499090	Other	8	B
8544601010	Plastic insulated wire	8	A
8544601090	Other	8	A
8544602010	Plastic insulated wire	8	A
8544602090	Other	8	A
8544603010	Plastic insulated wire	8	A
8544603090	Other	8	A
8544700000	Optical fibre cables	0	A
8545110000	Of a kind used for furnaces	5	A
8545190000	Other	5	A
8545200000	Brushes	8	A
8545901000	Carbon rod	8	A
8545909000	Other	8	A
8546101000	Rated at not more than 1,000 V	8	A
8546102000	Rated at more than 1,000 V	8	A
8546201000	Rated at not more than 1,000 V	8	A
8546202000	Rated at more than 1,000 V but not more than 10 kV	8	A
8546203000	Rated at more than 10 kV but not more than 100 kV	8	A
8546204000	Rated at more than 100 kV but not more than 300 kV	8	A
8546205000	Rated at more than 300 kV	8	A
8546901000	Artificial plastic insulators	8	A
8546909000	Other	8	A
8547100000	Insulating fittings of ceramics	8	A

HSK 2015	Description	Base Rate	Staging Category
8547200000	Insulating fittings of plastics	8	A
8547900000	Other	8	A
8548101000	Of subheading 3824.90	6.5	A
8548102000	Of subheading 7204.21, 7204.29, 7204.30 or 7204.49	0	A
8548103000	Of subheading 7404.00	0	A
8548104010	Of subheading 7503.00	0	A
8548104020	Of subheading 7902.00	0	A
8548105000	Of subheading 7802.00	0	A
8548106010	Of subheading 8107.30	3	A
8548106020	Of subheading 8111.00	3	A
8548107000	Of subheading 8506.10, 8506.30, 8506.40, 8506.50, 8506.60 or 8506.80	8	A
8548109000	Other	8	A
8548901000	Electronic microassemblies	0	A
8548909000	Other	8	A
8601100000	Powered from an external source of electricity	5	A
8601200000	Powered by electric accumulators	5	A
8602100000	Diesel-electric locomotives	0	A
8602900000	Other	0	A
8603101000	Coaches	5	A
8603102000	Vans and trucks	5	A
8603901000	Coaches	5	A
8603902000	Vans and trucks	5	A
8604001000	Workshops	5	A
8604002000	Cranes	5	A
8604003000	Testing coaches	5	A
8604004000	Track inspection vehicles	5	A
8604009000	Other	5	A
8605001010	Sleeping cars	5	A
8605001090	Other	5	A
8605002000	Luggage vans	5	A
8605003000	Travelling post office coaches	5	A
8605004000	Hospital coaches	5	A
8605009000	Other	5	A
8606100000	Tank wagons and the like	0	A
8606300000	Self-discharging vans and wagons, other than those of subheading	0	A

HSK 2015	Description	Base Rate	Staging Category
	8606.10.		
8606911000	Insulated or refrigerated vans and wagons, other than those of subheading 8606.10	0	A
8606919000	Other	0	A
8606920000	Open, with non-removable sides of a height exceeding 60 cm	0	A
8606990000	Other	0	A
8607110000	Driving bogies and bissel-bogies	5	A
8607120000	Other bogies and bissel-bogies	5	A
8607191000	Axles	5	A
8607192000	Wheels	5	A
8607193000	Pair of axle and wheel	5	A
8607199000	Other	5	A
8607210000	Air brakes and parts thereof	5	A
8607290000	Other	5	A
8607301000	Hooks	5	A
8607302000	Coupling device	5	A
8607303000	Buffers	5	A
8607309000	Other	5	A
8607910000	Of locomotives	5	A
8607990000	Other	5	A
8608001000	Railway or tramway track fixtures and fittings	8	A
8608002000	Mechanical signalling, safety or traffic control equipment	8	A
8608009000	Parts	8	A
8609001000	For the transport of fluids	0	A
8609002000	For the transport of compressed gas	0	A
8609003000	For the transport of ordinary goods and material	0	A
8609004000	For the transport of live animals	0	A
8609005000	Of freezer and refrigerator	0	A
8609009000	Other	0	A
8701100000	Pedestrian controlled tractors	8	A
8701201000	New	8	A
8701202000	Used	8	A
8701300000	Track-laying tractors	0	A
8701901010	New	8	A
8701901020	Used	8	A

HSK 2015	Description	Base Rate	Staging Category
8701909110	Of less than 50HP	0	A
8701909190	Other	0	A
8701909900	Other	8	A
8702101010	New	10	A
8702101020	Used	10	A
8702102010	New	10	A
8702102020	Used	10	A
8702103010	New	10	A
8702103020	Used	10	A
8702901010	New	10	A
8702901020	Used	10	A
8702902010	New	10	A
8702902020	Used	10	A
8702903010	New	10	A
8702903020	Used	10	A
8703101000	For travelling on snow	8	A
8703102000	Golf cars	8	A
8703109000	Other	8	A
8703217000	New	8	A
8703218000	Used	8	A
8703227000	New	8	A
8703228000	Used	8	A
8703231010	New	8	A
8703231020	Used	8	A
8703239010	New	8	A
8703239020	Used	8	A
8703241010	New	8	A
8703241020	Used	8	A
8703249010	New	8	A
8703249020	Used	8	A
8703317000	New	8	A
8703318000	Used	8	A
8703321010	New	8	A
8703321020	Used	8	A
8703329010	New	8	A
8703329020	Used	8	A
8703337000	New	8	A

HSK 2015	Description	Base Rate	Staging Category
8703338000	Used	8	A
8703907000	Electric vehicle	8	A
8703909000	Other	8	A
8704100000	Dumpers designed for off-highway use	0	A
8704211010	New	10	A
8704211020	Used	10	A
8704219010	Freezer and refrigerator vehicles	10	A
8704219020	Tank lorries	10	A
8704219090	Other	10	A
8704221011	New	10	A
8704221012	Used	10	A
8704221091	New	10	A
8704221092	Used	10	A
8704229010	Freezer and refrigerator vehicles	10	A
8704229020	Tank lorries	10	A
8704229090	Other	10	A
8704231010	New	10	A
8704231020	Used	10	A
8704239010	Freezer and refrigerator vehicles	10	A
8704239020	Tank lorries	10	A
8704239090	Other	10	A
8704311010	New	10	A
8704311020	Used	10	A
8704319010	Freezer and refrigerator vehicles	10	A
8704319020	Tank lorries	10	A
8704319090	Other	10	A
8704321010	New	10	A
8704321020	Used	10	A
8704329010	Freezer and refrigerator vehicles	10	A
8704329020	Tank lorries	10	A
8704329090	Other	10	A
8704901010	New	10	A
8704901020	Used	10	A
8704909010	Freezer and refrigerator vehicles	10	A
8704909020	Tank lorries	10	A
8704909090	Other	10	A

HSK 2015	Description	Base Rate	Staging Category
8705101000	Of telescopic boom type	8	A
8705102000	Of latticed boom type	8	A
8705109000	Other	8	A
8705200000	Mobile drilling derricks	8	A
8705300000	Fire fighting vehicles	8	A
8705400000	Concrete-mixer lorries	8	A
8705901010	Agricultural spraying lorries	8	A
8705901090	Other	8	A
8705909010	Breakdown lorries	8	A
8705909020	Road sweeper lorries	8	A
8705909030	Mobile workshops	8	A
8705909040	Mobile broadcast vans	8	A
8705909050	Mobile clinics	8	A
8705909060	Telegraphy, radiotelegraphy and radiotelephony transmitting and receiving vans and radar vehicles	8	A
8705909070	Snow-ploughs and snow-blowers	8	A
8705909090	Other	8	A
8706001010	Of those specified in subheading 8701.20 or 8701.90.10	8	A
8706001090	Other	8	A
8706002000	For the motor vehicles falling within heading 87.02	8	A
8706003000	For the motor vehicles falling within heading 87.03	8	A
8706004000	For the motor vehicles falling within heading 87.04	8	A
8706005000	For the motor vehicles falling within heading 87.05	8	A
8707100000	For the vehicles of heading 87.03	8	A
8707901010	Of those specified in subheading 8701.20 or 8701.90.10	8	A
8707901090	Other	8	A
8707902000	For the motor vehicles falling within heading 87.02	8	A
8707903000	For the motor vehicles falling within heading 87.04	8	A
8707904000	For the motor vehicles falling within heading 87.05	8	A
8708100000	Bumpers and parts thereof	8	A
8708210000	Safety seat belts	8	A
8708290000	Other	8	A
8708301000	Mounted brake linings	8	A
8708302000	Brake booster	8	A

HSK 2015	Description	Base Rate	Staging Category
8708303000	Electronic control brakes	8	A
8708309000	Other	8	A
8708400000	Gear boxes and parts thereof	8	A
8708501000	Drive-axles with differential, whether or not provided with other transmission components and parts thereof	8	A
8708502000	Non-driving axles and parts thereof	8	A
8708700000	Road wheels and parts and accessories thereof	8	A
8708800000	Suspension systems and parts thereof (including shock-absorbers)	8	A
8708910000	Radiators and parts thereof	8	A
8708920000	Silencers (mufflers) and exhaust pipes; parts thereof	8	A
8708930000	Clutches and parts thereof	8	A
8708940000	Steering wheels, steering columns and steering boxes; parts thereof	8	A
8708951000	Air bags	8	A
8708959000	Other	8	A
8708991010	For the motor vehicles falling within heading 87.01	8	A
8708991020	For the motor vehicles falling within heading 87.02	8	A
8708991030	For the motor vehicles falling within heading 87.03	8	A
8708991040	For the motor vehicles falling within heading 87.04	8	A
8708991050	For the motor vehicles falling within heading 87.05	8	A
8708999000	Other	8	B
8709110000	Electrical	8	A
8709190000	Other	8	A
8709900000	Parts	8	A
8710001000	Tanks	0	A
8710002000	Other armoured fighting vehicles, motorised	0	A
8710009000	Parts	0	A
8711101000	Motor cycles	8	A
8711102000	Mopeds	8	A
8711103000	Side-cars	8	A
8711109000	Other	8	A
8711201000	Motor cycles	8	A
8711202000	Side-cars	8	A
8711209000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8711301000	Motor cycles	8	A
8711302000	Side-cars	8	A
8711309000	Other	8	A
8711401000	Motor cycles	8	A
8711402000	Side-cars	8	A
8711409000	Other	8	A
8711501000	Motor cycles	8	A
8711502000	Side-cars	8	A
8711509000	Other	8	A
8711901000	Motor cycles	8	A
8711902000	Side-cars	8	A
8711909000	Other	8	A
8712001000	Racing bicycles	8	A
8712009010	For transportation of goods	8	A
8712009020	Tricycles	8	A
8712009090	Other	8	A
8713100000	Not mechanically propelled	0	A
8713900000	Other	0	A
8714101000	Saddles	8	A
8714109000	Other	8	A
8714200000	Of carriages for disabled persons	0	A
8714911000	Frames	8	A
8714912000	Forks	8	A
8714919000	Parts thereof	8	A
8714921000	Wheel Rims	8	A
8714922000	Spokes	8	A
8714931000	Hubs, other than coaster braking hubs and hub brakes	8	A
8714932000	Free-wheel sprocket-wheels	8	A
8714941000	Coaster braking hubs and hub brakes	8	A
8714942000	Other brakes	8	A
8714949000	Parts thereof	8	A
8714950000	Saddles	8	A
8714961000	Pedals	8	A
8714962000	Crankgear	8	A
8714969000	Parts thereof	8	A
8714990000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8715000000	Baby carriages and parts thereof.	5	A
8716100000	Trailers and semi-trailers of the caravan type, for housing or camping	8	A
8716200000	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	8	A
8716310000	Tanker trailers and tanker semi-trailers	8	A
8716390000	Other	8	A
8716400000	Other trailers and semi-trailers	8	A
8716801000	Hand-carts	8	A
8716802000	Carts drawn by ox or horse	8	A
8716803000	Sledges	8	A
8716809000	Other	8	A
8716901000	Of trailers and semi-trailers	8	A
8716909000	Other	8	A
8801001010	Gliders	0	A
8801001020	Hang gliders	0	A
8801009010	Balloons and dirigibles	8	A
8801009090	Other	0	A
8802111000	For military use	0	A
8802119000	Other	0	A
8802121000	For military use	0	A
8802129000	Other	0	A
8802201000	Of propeller type	0	A
8802202000	Of turbo-propeller type	0	A
8802203000	Of turbo-jet type	0	A
8802209000	Other	0	A
8802301000	Of propeller type	0	A
8802302000	Of turbo-propeller type	0	A
8802303000	Of turbo-jet type	0	A
8802309000	Other	0	A
8802401000	Of propeller type	0	A
8802402000	Of turbo-propeller type	0	A
8802403000	Of turbo-jet type	0	A
8802409000	Other	0	A
8802601010	Satellites	0	A
8802601090	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
8802602000	Spacecraft launch vehicles	0	A
8802603000	Suborbital	0	A
8803100000	Propellers and rotors and parts thereof	0	A
8803200000	Under-carriages and parts thereof	0	A
8803301000	Of aeroplanes	0	A
8803302000	Of helicopters	0	A
8803901000	Of gliders and hang gliders	0	A
8803902000	Spacecraft (including satelliters)	0	A
8803909000	Other	0	A
8804001000	Parachutes (including dirigible parachutes and paragliders)	0	A
8804002000	Rotochutes	0	A
8804009010	Of parachutes (including dirigible parachutes and paragliders)	0	A
8804009020	Of rotochutes	0	A
8805101010	For military use and police use	0	A
8805101090	Other	5	A
8805102010	For military use and police use	0	A
8805102090	Other	5	A
8805109010	For military use and police use	0	A
8805109090	Other	5	A
8805211010	For military and police use	0	A
8805211090	Other	5	A
8805212010	For military and police use	0	A
8805212090	Other	5	A
8805291010	For military and police use	0	A
8805291090	Other	5	A
8805292010	For military and police use	0	A
8805292090	Other	5	A
8901100000	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	0	A
8901200000	Tankers	0	A
8901300000	Refrigerated vessels, other than those of subheading 8901.20	0	A
8901901000	Vessels for the transport of goods	0	A
8901902000	Vessels for the transport of both persons and goods	0	A
8902001010	Steel ships	0	A

HSK 2015	Description	Base Rate	Staging Category
8902001020	FRP ships	0	A
8902001030	Wooden ships	0	A
8902001090	Other	0	A
8902002010	Factory ships and other vessels for processing, preserving fishery products	0	A
8902002090	Other	0	A
8903100000	Inflatable	8	A
8903910000	Sailboats, with or without auxiliary motor	8	A
8903920000	Motorboats, other than outboard motorboats	8	A
8903991000	Outboard motorboats	8	A
8903999000	Other	8	A
8904001000	Tugs	5	A
8904002000	Pusher craft	5	A
8904009000	Other	5	A
8905100000	Dredgers	5	A
8905201000	Drilling ships platforms	5	A
8905202000	Production platforms	5	A
8905209000	Other	5	A
8905901000	Light-vessels	5	A
8905902000	Fire-floats	5	A
8905903000	Floating cranes	5	A
8905904000	Generating vessels	5	A
8905905000	Salvage ships	5	A
8905906000	Work-shop vessels	5	A
8905907000	Drilling ships	5	A
8905908000	Floating docks	5	A
8905909000	Other	5	A
8906100000	War ships	0	A
8906900000	Other	0	A
8907100000	Inflatable rafts	5	A
8907901000	Rafts (other than subheading 8907.10)	5	A
8907902000	Tanks	5	A
8907903000	Coffer-dams	5	A
8907904000	Landing-stages	5	A
8907905000	Buoys	5	A
8907906000	Beacons	5	A

HSK 2015	Description	Base Rate	Staging Category
8907909000	Other	5	A
8908001000	Ship, boats and other vessels for breaking up	0	A
8908009000	Other	0	A
9001101000	Optical fibres	8	A
9001102000	Optical fibre bundles	8	A
9001103000	Optical fibre cables	8	A
9001200000	Sheets and plates of polarising material	8	A
9001300000	Contact lenses	8	A
9001401000	For vision correction	8	A
9001409000	Other	8	A
9001501000	For vision correction	8	A
9001509000	Other	8	A
9001901000	Prisms	8	A
9001902000	Mirrors	8	A
9001903000	Other lenses	8	A
9001909000	Other	8	A
9002111000	For photographic cameras.	8	A
9002119010	For movie cameras and VTR(video tape recorder) cameras	8	A
9002119020	For projectors	8	A
9002119090	Other	8	A
9002191000	For microscopes	8	A
9002192000	For astronomical telescopes	8	A
9002199000	Other	8	A
9002201000	For photographic cameras	8	A
9002209000	Other	8	A
9002901000	For photographic cameras	8	A
9002909010	Of machines and mechanical appliances for making semiconductor devices	3	A
9002909090	Other	8	A
9003110000	Of plastics	8	A
9003191000	Made of or combined with precious metals	8	A
9003199000	Other	8	A
9003900000	Parts	8	A
9004101000	Made of or combined with precious metals	8	A
9004109000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
9004901010	Made of, or combined with, precious metals	8	A
9004901090	Other	8	A
9004902000	3D glasses(Active or passive)	8	A
9004909010	Made of, or combined with, precious metals	8	A
9004909090	Other	8	A
9005100000	Binoculars	8	A
9005801000	Monoculars	8	A
9005802010	Reflecting telescopes	8	A
9005802020	Astronomical refracting telescopes	8	A
9005802030	Transit instruments, equatorial or zenith telescopes and altazimuths	8	A
9005802090	Other	8	A
9005809000	Other	8	A
9005900000	Parts and accessories (including mountings)	8	A
9006100000	Cameras of a kind used for preparing printing plates or cylinders	8	A
9006301000	For subaqueous photography	8	A
9006302000	Air survey cameras	8	A
9006303000	For medical or surgical examination of internal organs	8	A
9006304000	Comparison cameras for forensic and criminological purposes	8	A
9006401000	Instant polaroid cameras	8	A
9006402000	Instant sticker cameras	8	A
9006409000	Other	8	A
9006511000	Photographic cameras for special use	8	A
9006519000	Other	8	A
9006521000	Photographic cameras for special use	8	A
9006529010	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	8	A
9006529090	Other	8	A
9006531000	Photographic cameras for special use	8	A
9006539010	Single use/disposable cameras	8	A
9006539020	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	8	A
9006539090	Other	8	A
9006591000	Photographic cameras for special use	8	A

HSK 2015	Description	Base Rate	Staging Category
9006599010	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	8	A
9006599090	Other	8	A
9006610000	Discharge lamp("electronic") flashlight apparatus	8	A
9006691000	Flashbulbs, flashcubes and the like	8	A
9006699000	Other	8	A
9006910000	For cameras	8	A
9006990000	Other	8	A
9007100000	Cameras	8	A
9007201000	For film of less than 16 mm width	8	A
9007209010	For film of less than 20 mm width	8	A
9007209020	For film of not less than 20 mm width	8	A
9007910000	For cameras	8	A
9007920000	For projectors	8	A
9008501000	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	8	A
9008502000	Other image projectors	8	A
9008503000	Photographic(other than cinematographic) enlargers and reducers	8	A
9008900000	Parts and accessories	8	A
9010101000	For photo-engraving	8	A
9010102000	For microfilm	8	A
9010109010	For the purpose of semiconductor manufacturing	0	A
9010109090	Other	8	A
9010501000	Developing apparatus for semiconductor manufacturing	0	A
9010509000	Other	8	A
9010600000	Projection screens	8	A
9010901010	Of the apparatus of subheading 9010.50.1000	0	A
9010901090	Other	0	A
9010909000	Other	8	A
9011101000	Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	A
9011109000	Other	8	A
9011201010	Fitted with equipment specifically designed for the handling and	0	A

HSK 2015	Description	Base Rate	Staging Category
	transport of semiconductor wafers or reticles		
9011201090	Other	8	A
9011209000	Other	8	A
9011801000	Polarising microscopes	8	A
9011802000	Metallurgical microscopes	8	A
9011803000	Phase contrast and interference microscopes	8	A
9011804000	Biological microscopes	8	A
9011805000	Comparison microscopes	8	A
9011809000	Other	8	A
9011901000	Of subheadings 9011.10.1000, 9011.20.1010	0	A
9011909000	Other	8	A
9012101010	Electron beam microscopes, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	A
9012101090	Other	8	A
9012102000	Diffraction apparatus	8	A
9012901000	Of subheading 9012.10.1010	0	A
9012909000	Other	8	A
9013100000	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	8	A
9013200000	Lasers, other than laser diodes	8	A
9013801110	For opto-electronic watches	8	A
9013801120	For electronic calculators	0	A
9013801130	For televisions	8	A
9013801140	For monitor	8	A
9013801190	Other	8	A
9013801910	For opto-electronic watches	8	A
9013801920	For electronic calculators	0	A
9013801930	For televisions	8	A
9013801990	Other	8	A
9013802000	Magnifiers, loupes, thread counters	8	A
9013803000	Door viewers (door eyes)	8	A
9013809000	Other	8	A
9013901000	Of subheading 9013.80.1120, 9013.80.1920	0	A

HSK 2015	Description	Base Rate	Staging Category
9013909000	Other	8	A
9014101010	For aircrafts	8	A
9014101090	Other	8	A
9014102010	For aircrafts	8	A
9014102090	Other	8	A
9014109000	Other	8	A
9014200000	Instruments and appliances for aeronautical or space navigation (other than compasses)	8	A
9014800000	Other instruments and appliances	8	A
9014901000	For aircrafts	8	A
9014909000	Other	8	A
9015100000	Rangefinders	8	A
9015200000	Theodolites and tachymeters (tacheometers)	8	A
9015300000	Levels	8	A
9015400000	Photogrammetrical surveying instruments and appliances	8	A
9015801000	For use in the field.	8	A
9015802000	For hydrographic use	8	A
9015803000	For oceanographic use	8	A
9015804000	For hydrological use	8	A
9015805000	For meteorological use	8	A
9015809000	Other	8	A
9015900000	Parts and accessories	8	A
9016001000	Direct reading balances	8	A
9016002000	Electronic balances	8	A
9016008000	Other	8	A
9016009000	Parts or accessories	8	A
9017101000	Plotters	0	A
9017109000	Other	8	A
9017201010	Plotters	0	A
9017201090	Other	8	A
9017202010	Plotters	0	A
9017202090	Other	8	A
9017203000	Mathematical calculating instruments	8	A
9017209000	Other	8	A
9017301000	Micrometers	8	A
9017302000	Dialgauges	8	A

HSK 2015	Description	Base Rate	Staging Category
9017303000	Vernier callipers	8	A
9017309000	Other	8	A
9017801000	Divided scales, measuring rod and tapes	8	A
9017809010	For the purpose of semiconductor manufacturing	0	A
9017809090	Other	8	A
9017901000	For the purpose of semiconductor manufacturing	0	A
9017909010	PCA(printed circuit assemblies) of plotters, which consist of one or more printed circuits of heading 85.34	0	A
9017909020	Flat panel displays for plotters (including LCD, EL(electro luminescence), plasma and other technologies)	0	A
9017909090	Other	8	A
9018111000	Electro-cardiographs	8	A
9018119000	Parts and accessories	8	A
9018120000	Ultrasonic scanning apparatus	8	A
9018130000	Magnetic resonance imaging apparatus	8	A
9018140000	Scintigraphic apparatus	8	A
9018191000	Electro-encephalographs	8	A
9018192000	Audiometers and similar apparatus	8	A
9018194000	Electro-tonographs	8	A
9018197000	Patient monitoring system	8	A
9018198000	Other	8	A
9018199000	Parts and accessories	8	A
9018201000	Ultra-violet or infra-red ray apparatus	8	A
9018209000	Parts and accessories	8	A
9018310000	Syringes, with or without needles	8	A
9018321000	Needles for injections	8	A
9018322000	Needles for sutures	8	A
9018329000	Other	8	A
9018391000	Blood transfusion set or intravenous set	8	B
9018392000	Catheters	8	A
9018398000	Other	8	A
9018399000	Parts and accessories	8	B
9018411000	Dental drill engines	8	A
9018419000	Parts and accessories	8	A

HSK 2015	Description	Base Rate	Staging Category
9018491000	Dental burs	8	A
9018492000	Dental units	8	A
9018493000	Scalers for treating tartar	8	A
9018498000	Other	8	A
9018499000	Parts and accessories	8	A
9018501010	Laser operated instrument	8	A
9018501090	Other	8	A
9018509000	Parts and accessories	8	A
9018901000	Pregnancy diagnostic apparatus	8	B
9018909011	Laser operated instrument	8	A
9018909019	Other	8	A
9018909020	Gynaecological or obstetrical instruments	8	B
9018909030	Endoscopes (gastrosopes, peritoneoscopes, cystoscopes and the like)	8	A
9018909040	Artificial kidney apparatus	8	B
9018909050	Dialyzers for artificial kidney apparatus	8	B
9018909060	Veterinary instrument and appliances	8	B
9018909071	Of medical, dermatologic uses	8	B
9018909079	Other	8	B
9018909080	Other	8	A
9018909090	Parts and accessories	8	A
9019101000	Mechano-therapy appliances	0	A
9019102000	Massage apparatus	0	A
9019103000	Psychological aptitude-testing apparatus	0	A
9019109000	Parts and accessories	0	A
9019201000	Ozone therapy apparatus	0	A
9019202000	Oxygen therapy apparatus	0	A
9019203000	Aerosol therapy apparatus	0	A
9019204000	Artificial respiration apparatus	0	A
9019208000	Other	0	A
9019209000	Parts and accessories	0	A
9020001000	Gas masks	8	A
9020008000	Other breathing appliances	8	A
9020009000	Parts and accessories	8	A
9021100000	Orthopaedic or fracture appliances	0	A

HSK 2015	Description	Base Rate	Staging Category
9021210000	Artificial teeth	0	A
9021290000	Other	0	A
9021310000	Artificial joints	0	A
9021390000	Other	0	A
9021400000	Hearing aids, excluding parts and accessories	0	A
9021500000	Pacemakers for stimulating heart muscles, excluding parts and accessories	0	A
9021901000	Screws, staples, pins or the like which are inserted inside the human body	0	A
9021908000	Other	0	A
9021909000	Parts and accessories	0	A
9022120000	Computed tomography apparatus	8	A
9022130000	Other, for dental uses	8	A
9022141020	Angiography units	8	A
9022141030	Bone densimeter	8	A
9022141090	Other	8	A
9022142000	For veterinary use	8	A
9022191000	For physical or chemical testing	8	A
9022192000	For industrial use	8	A
9022199000	Other	8	A
9022211010	Gamma cameras	8	A
9022211020	Linear accelerators	8	A
9022211030	Cobalt 60 therapy units	8	A
9022211090	Other	8	A
9022212000	For veterinary use	8	A
9022291000	For physical or chemical testing	8	A
9022292000	For industrial use	8	A
9022299000	Other	8	A
9022300000	X-ray tubes	8	A
9022901010	X-ray generators	8	A
9022901020	X-ray screens	8	A
9022901030	X-ray high tension generators	8	A
9022901090	Other	8	A
9022909000	Parts and accessories	8	A
9023001000	Models of human or animal anatomies	8	A
9023009000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
9024101000	Hardness testing machines	8	A
9024102000	Tensile testing machines	8	A
9024103000	Compression testing machines	8	A
9024104000	Fatigue testing machines	8	A
9024105000	Universal type testing machines	8	A
9024106000	Machines and appliances for testing adhesive strength or shear force of ball or wire of printed circuits board, semiconductor device and electronic integrated circuit	8	A
9024109000	Other	8	A
9024801010	Testing machines to detect changes in the dimensions of textile	8	A
9024801020	Abrasion testing machines	8	A
9024801090	Other	8	A
9024809010	Elasticity meters	8	A
9024809020	Plastometers	8	A
9024809090	Other	8	A
9024901000	Sensor (devices sensing a specific quantity of change, whether or not combined with equipment which convert measured signal into electrical signal)	8	A
9024909000	Other	8	A
9025111000	Clinical or veterinary thermometers	0	A
9025119000	Other	8	A
9025191000	Thermometers	8	A
9025192010	Optical pyrometers	8	A
9025192090	Other	8	A
9025801000	Hydrometers and similar floating instruments	8	A
9025802010	Mercury barometer	8	A
9025802090	Other	8	A
9025803010	Psychrometers	8	A
9025803020	Hair hygrometers	8	A
9025803090	Other	8	A
9025809000	Other	8	A
9025900000	Parts and accessories	8	A
9026101000	Flow meters	0	A
9026102000	Level gauges	0	A
9026109000	Other	0	A
9026201110	Liquid type	0	A

HSK 2015	Description	Base Rate	Staging Category
9026201120	Metallic type	0	A
9026201190	Other	0	A
9026201900	Other	0	A
9026209000	Other	0	A
9026801000	Heat meters	0	A
9026802000	Anemometers	0	A
9026809000	Other	0	A
9026900000	Parts and accessories	0	A
9027100000	Gas or smoke analysis apparatus	8	A
9027200000	Chromatographs and electrophoresis instruments	0	A
9027301000	Spectrometers	0	A
9027302000	Spectrophotometers	0	A
9027303000	Spectrograph	0	A
9027501000	Polarimeters	0	A
9027502000	Refractometers	0	A
9027503000	Colorimeters	0	A
9027504000	Luxmeters	0	A
9027509000	Other	0	A
9027801000	For physical or chemical analysis	0	A
9027802010	pH meters	0	A
9027802020	Calori meters	0	A
9027802030	Visco meters	0	A
9027802040	Expansion meters	0	A
9027802050	Exposure meters	8	A
9027802090	Other	0	A
9027901000	Microtomes	8	A
9027909010	For the purpose of semiconductor manufacturing	0	A
9027909091	For gas or smoke analysis apparatus and microtomes	8	A
9027909099	Other	0	A
9028101010	Of digital type	8	A
9028101090	Other	8	A
9028102000	Calibrating meters	8	A
9028201010	Of digital type	8	A
9028201090	Other	8	A
9028202000	Calibrating meters	8	A
9028301010	Not less than 50 A	8	A

HSK 2015	Description	Base Rate	Staging Category
9028301020	Less than 50 A	8	A
9028302000	Calibrating meters	8	A
9028900000	Parts and accessories	8	A
9029101000	Revolution counters	8	A
9029102000	Production counters	8	A
9029103000	Taximeters	8	A
9029104000	Mileometers	8	A
9029105000	Counters for indicating the working hours of machines	8	A
9029109000	Other	8	A
9029201010	Chronometric system	8	A
9029201090	Other	8	A
9029202000	Stroboscopes	8	A
9029900000	Parts and accessories	8	A
9030100000	Instruments and apparatus for measuring or detecting ionising radiations	8	A
9030201010	Of cathode-ray	8	A
9030201090	Other	8	A
9030202010	Of cathode-ray	8	A
9030202090	Other	8	A
9030310000	Multimeters without a recording device	8	A
9030320000	Multimeters with a recording device	8	A
9030331000	Voltmeters	8	A
9030332000	Ammeters	8	A
9030333000	Circuit testers	8	A
9030334000	Resistance meters	8	A
9030335000	Galvanometer	8	A
9030336000	Frequency measuring apparatus	8	A
9030339000	Other	8	A
9030391000	Voltmeters	8	A
9030392000	Ammeters	8	A
9030393000	Circuit testers	8	A
9030394000	Resistance meters	8	A
9030395000	Galvanometer	8	A
9030396000	Frequency measuring apparatus	8	A
9030399000	Other	8	A
9030401000	Crosstalk meter	8	A

HSK 2015	Description	Base Rate	Staging Category
9030402000	Gain measuring instruments	8	A
9030403000	Distortion factor meters	8	A
9030404000	Psophometers	8	A
9030409000	Other	8	A
9030820000	For measuring or checking semiconductor wafers or devices	8	A
9030840000	Other, with a recording device	8	A
9030890000	Other	8	A
9030901000	Of subheading 9030.82	0	A
9030909000	Other	8	A
9031100000	Machines for balancing mechanical parts	8	A
9031200000	Test benches	8	A
9031411000	Focimeters	0	A
9031412000	For measuring surface particulate contamination on semiconductor wafers	0	A
9031419000	Other	0	A
9031491000	Optical surface testers	8	A
9031492000	Optical goniometers or angle gauges	8	A
9031493000	Focimeters	8	A
9031494010	For the purpose of semiconductor manufacturing	0	A
9031494090	Other	8	A
9031499000	Other	8	A
9031801000	Ultrasonic fish finders	8	A
9031802000	Load-cells	8	A
9031809010	Equipment for testing the characteristics of internal combustion engines	8	A
9031809020	Gear testing machines	8	A
9031809030	Planimeters	8	A
9031809040	Spherometers	8	A
9031809050	Apparatus for checking textile materials	8	A
9031809060	Ultra-sonic thickness measuring instruments	8	A
9031809070	Instruments for detecting faults, cracks or other defects	8	A
9031809080	Dynamometers	8	A
9031809091	For the purpose of semiconductor manufacturing	0	A
9031809099	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
9031901010	Of subheadings 9031.41	0	A
9031901090	Of other	0	A
9031909000	Other	8	A
9032101010	For refrigerators	8	A
9032101020	For aircraft	5	A
9032101090	Other	8	A
9032102000	Of fixed type	8	A
9032200000	Manostats	8	A
9032811010	For aircraft	5	A
9032811090	Other	8	A
9032812010	For aircraft	5	A
9032812091	Of machines and mechanical appliances for making semiconductor devices	3	A
9032812099	Other	8	A
9032819010	For aircraft	5	A
9032819090	Other	8	A
9032891010	For aircraft	5	A
9032891090	Other	8	A
9032892010	For aircraft	5	A
9032892090	Other	8	A
9032893010	For aircraft	5	A
9032893090	Other	8	A
9032899010	For aircraft	5	A
9032899090	Other	8	A
9032901000	For aircraft	5	A
9032909000	Other	8	A
9033000000	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	8	A
9101110000	With mechanical display only	8	A
9101191000	With opto-electronic display only	8	A
9101199000	Other	8	A
9101210000	With automatic winding	8	A
9101290000	Other	8	A
9101910000	Electrically operated	8	A
9101990000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
9102111000	For the blind	8	A
9102112000	With dials, bands or similar of precious metal or of metal clad with precious metal	8	A
9102119010	Battery or accumulator operated	8	A
9102119090	Other	8	A
9102121000	Battery or accumulator operated	8	A
9102129010	For the blind	8	A
9102129020	With dials, bands or similar of precious metal or of metal clad with precious metal	8	A
9102129090	Other	8	A
9102191000	Battery or accumulator operated	8	A
9102199010	For the blind	8	A
9102199020	With dials, bands or similar of precious metal or of metal clad with precious metal	8	A
9102199090	Other	8	A
9102211000	For the blind	8	A
9102212000	With dials, bands or similar of precious metal or of metal clad with precious metal	8	A
9102219000	Other	8	A
9102291000	For the blind	8	A
9102292000	With dials bands or similar of precious metal or of metal clad with precious metal.	8	A
9102299000	Other	8	A
9102911000	Stop-watches	8	A
9102912000	For the blind	8	A
9102919010	Battery or accumulator powered	8	A
9102919090	Other	8	A
9102991000	Stop-watches	8	A
9102992000	For the blind	8	A
9102999000	Other	8	A
9103101000	Travel clocks	8	A
9103109000	Other	8	A
9103901000	Travel clocks	8	A
9103909000	Other	8	A
9104001000	For vehicles	8	A
9104002000	For aircraft	8	A
9104004000	For vessels	8	A

HSK 2015	Description	Base Rate	Staging Category
9104009000	Other	8	A
9105110000	Electrically operated	8	A
9105190000	Other	8	A
9105210000	Electrically operated	8	A
9105290000	Other	8	A
9105910000	Electrically operated	8	A
9105990000	Other	8	A
9106100000	Time-registers; time-recorders	8	A
9106901000	Watchmen's telltales	8	A
9106902000	Timers	8	A
9106903000	Parking meters	8	A
9106909000	Other	8	A
9107001000	With synchronous motor	8	A
9107009000	Other	8	A
9108110000	With mechanical display only or with a device to which a mechanical display can be incorporated	5	A
9108120000	With opto-electronic display only	5	A
9108190000	Other	5	A
9108200000	With automatic winding	5	A
9108900000	Other	5	A
9109100000	Electrically operated	8	A
9109900000	Other	8	A
9110111000	Battery or accumulator powered	8	A
9110112000	With automatic winding	8	A
9110119000	Other	8	A
9110121000	Battery or accumulator powered.	8	A
9110122000	With automatic winding	8	A
9110129000	Other	8	A
9110191000	Battery or accumulator powered	8	A
9110192000	With automatic winding	8	A
9110199000	Other	8	A
9110901000	Battery or accumulator powered	8	A
9110909000	Other	8	A
9111100000	Cases of precious metal or of metal clad with precious metal	8	A
9111200000	Cases of base metal, whether or not gold- or silver- plated	8	A
9111800000	Other cases	8	A

HSK 2015	Description	Base Rate	Staging Category
9111901000	Of precious metal or metal clad with precious metal	8	A
9111909000	Other	8	A
9112200000	Cases	8	A
9112900000	Parts	8	A
9113100000	Of precious metal or of metal clad with precious metal	8	A
9113200000	Of base metal, whether or not gold- or silver- plated	8	A
9113901000	Of plastics	8	A
9113902000	Of leather or composition leather	8	A
9113909000	Other	8	A
9114100000	Springs, including hair-springs	8	A
9114300000	Dials	8	A
9114400000	Plates and bridges	8	A
9114900000	Other	8	A
9201101000	Of automatic	8	A
9201109000	Other	8	A
9201200000	Grand pianos	8	A
9201901000	Harpsichords	8	A
9201909000	Other	8	A
9202101000	Violins	8	A
9202102000	Violoncellos	8	A
9202109000	Other	8	A
9202901000	Guitars	8	A
9202902000	Harps	8	A
9202903000	Mandolines	8	A
9202904000	Banjo	8	A
9202909000	Other	8	A
9205101000	Trumpets	8	A
9205102000	Trombones	8	A
9205109000	Other	8	A
9205901010	Flutes	8	A
9205901020	Clarinets	8	A
9205901030	Saxophones	8	A
9205901040	Recorder	8	A
9205901090	Other	8	A
9205902010	Pipe organs	8	A
9205902020	Reed organs	8	A

HSK 2015	Description	Base Rate	Staging Category
9205902090	Other	8	A
9205903010	Accordions	8	A
9205903020	Melodicas	8	A
9205903090	Other	8	A
9205904000	Mouth organs	8	A
9205909000	Other	8	A
9206001000	Drums	8	A
9206002000	Xylophones	8	A
9206003000	Cymbals	8	A
9206004000	Castanets	8	A
9206005000	Maracas	8	A
9206006000	Tambourine	8	A
9206009000	Other	8	A
9207101000	Organs (including synthesizers)	8	A
9207103000	Pianos	8	A
9207109000	Other	8	A
9207901000	Guitars	8	A
9207902000	Accordions	8	A
9207903000	Rhythm box	8	A
9207909000	Other	8	A
9208100000	Musical boxes	8	A
9208901000	Fairground organs	8	A
9208902000	Mechanical street organs	8	A
9208903000	Mechanical singing birds	8	A
9208904000	Musical saws	8	A
9208909000	Other	8	A
9209301000	Of metal wire	8	A
9209309000	Other	8	A
9209910000	Parts and accessories for pianos	8	A
9209920000	Parts and accessories for the musical instruments of heading 92.02	8	A
9209940000	Parts and accessories for the musical instruments of heading 92.07	8	A
9209991000	For musical movements	8	A
9209992000	Metronomes, tuning forks and pitch pipes of all kinds	8	A
9209993000	Mechanisms for musical boxes	8	A

HSK 2015	Description	Base Rate	Staging Category
9209999000	Other	8	A
9301101000	Self-propelled	0	A
9301109000	Other	0	A
9301200000	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	0	A
9301901000	Fully automatic shotguns	0	A
9301902010	Bolt action	0	A
9301902020	Semi-automatic	0	A
9301902030	Fully automatic	0	A
9301902090	Other	0	A
9301903000	Machine-guns	0	A
9301904010	Fully automatic pistols	0	A
9301904090	Other	0	A
9301909000	Other	0	A
9302001010	Revolvers	0	A
9302001021	Semi-automatic	0	A
9302001029	Other	0	A
9302001030	Pistols, multiple barrel	0	A
9302001090	Other	0	A
9302009010	Revolvers	0	A
9302009021	Semi-automatic	0	A
9302009029	Other	0	A
9302009030	Pistols, multiple barrel	0	A
9302009090	Other	0	A
9303100000	Muzzle-loading firearms	8	A
9303201011	Pump-action	8	A
9303201012	Semi-automatic	8	A
9303201019	Other	8	A
9303201020	Shotguns, multiple barrel, including combination guns	8	A
9303201090	Other	8	A
9303209011	Pump-action	8	A
9303209012	Semi-automatic	8	A
9303209019	Other	8	A
9303209020	Shotguns, multiple barrel, including combination guns	8	A
9303209090	Other	8	A
9303301010	Single-shot	8	A

HSK 2015	Description	Base Rate	Staging Category
9303301020	Semi-automatic	8	A
9303301090	Other	8	A
9303309010	Single-shot	8	A
9303309020	Semi-automatic	8	A
9303309090	Other	8	A
9303900000	Other	8	A
9304001000	Air guns	8	A
9304009000	Other	8	A
9305101010	Firing mechanisms	0	A
9305101020	Frames and receivers	0	A
9305101030	Barrels	0	A
9305101040	Pistons, locking lugs and gas buffers	0	A
9305101050	Magazines and parts thereof	0	A
9305101060	Silencers (sound moderators) and parts thereof	0	A
9305101070	Butts, grips and plates	0	A
9305101080	Slides (for pistols) and cylinders (for revolvers)	0	A
9305101090	Other	0	A
9305109010	Firing mechanisms	8	A
9305109020	Frames and receivers	8	A
9305109030	Barrels	8	A
9305109040	Pistons, locking lugs and gas buffers	8	A
9305109050	Magazines and parts thereof	8	A
9305109060	Silencers (sound moderators) and parts thereof	8	A
9305109070	Butts, grips and plates	8	A
9305109080	Slides(for pistols) and cylinders (for revolvers)	8	A
9305109090	Other	8	A
9305201000	Shotgun barrels	8	A
9305209010	Rifle barrels	8	A
9305209020	Magazines and parts thereof	8	A
9305209090	Other	8	A
9305911010	Firing mechanisms	0	A
9305911020	Frames and receivers	0	A
9305911030	Barrels	0	A
9305911040	Pistons, locking lugs and gas buffers	0	A

HSK 2015	Description	Base Rate	Staging Category
9305911050	Magazines and parts thereof	0	A
9305911060	Silencers (sound moderators) and parts thereof	0	A
9305911070	Flash eliminators and parts thereof	0	A
9305911080	Breeches, bolts (gunlocks) and bolt carriers	0	A
9305911090	Other	0	A
9305919000	Other	0	A
9305990000	Other	8	A
9306210000	Cartridges	0	A
9306290000	Other	0	A
9306301000	Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	0	A
9306309000	Other	0	A
9306900000	Other	0	A
9307000000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	0	A
9401100000	Seats of a kind used for aircraft	0	A
9401200000	Seats of a kind used for motor vehicles	8	A
9401302000	Of cane	0	A
9401303000	Covered with leather	0	A
9401309000	Other	0	A
9401401000	Of cane	0	A
9401402000	Covered with leather	0	A
9401409000	Other	0	A
9401510000	Of bamboo or rattan	0	A
9401591000	Of cane	0	A
9401599000	Other	0	A
9401611000	Covered with leather	0	A
9401619000	Other	0	A
9401691000	Covered with leather	0	A
9401699000	Other	0	A
9401711000	Covered with leather	0	A
9401719000	Other	0	A
9401791000	Covered with leather	0	A
9401799000	Other	0	A
9401801000	Of stone	0	A
9401809000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
9401901000	Of wood	8	A
9401902000	Of metal	8	A
9401909000	Other	8	A
9402101010	Dentists' chairs	0	A
9402101020	Optical chairs	0	A
9402101090	Other	0	A
9402109010	Barbers or beauty shop's chairs	0	A
9402109090	Other	0	A
9402901000	Operating tables	0	A
9402902000	Gynecologic tables	0	A
9402903000	Delivery tables	0	A
9402908000	Other	0	A
9402909000	Parts	0	A
9403100000	Metal furniture of a kind used in offices	0	A
9403201000	Beds	0	A
9403209000	Other	0	A
9403301000	Desks	0	A
9403309000	Other	0	A
9403401000	Dinner tables	8	A
9403409000	Other	8	A
9403501000	Beds	0	A
9403509000	Other	0	A
9403601010	Stationery chests	0	A
9403601020	Dressing tables	0	A
9403601030	Dressers (wardrobes)	0	A
9403601090	Other	0	A
9403609010	Stationery chests	0	A
9403609020	Dressing tables	0	A
9403609030	Dressers (wardrobes)	0	A
9403609090	Other	0	A
9403701000	Baby's step training	0	A
9403709000	Other	0	A
9403810000	Of bamboo or rattan	0	A
9403890000	Other	0	A
9403900000	Parts	8	A
9404100000	Mattress supports	8	A

HSK 2015	Description	Base Rate	Staging Category
9404210000	Of cellular rubber or plastics, whether or not covered	8	A
9404290000	Of other materials	8	A
9404300000	Sleeping bags	8	A
9404900000	Other	8	A
9405101000	Of filament lamps	8	A
9405102000	Of fluorescent lamps	8	A
9405103000	Of light-emitting diode (LED)	8	A
9405109000	Other	8	A
9405201000	Of filament lamps	8	A
9405202000	Of fluorescent lamps	8	A
9405203000	Of light-emitting diode (LED)	8	A
9405209000	Other	8	A
9405301000	Of filament lamps	8	A
9405302000	Of light-emitting diode (LED)	8	A
9405309000	Other	8	A
9405401000	Of anti-explosive type	8	A
9405402000	Of flood type	8	A
9405403000	Of street type	8	A
9405409000	Other	8	A
9405500000	Non-electrical lamps and lighting fittings	8	A
9405601000	Of neon tubes	8	A
9405602000	Of filament lamps	8	A
9405603000	Of fluorescent lamps	8	A
9405604000	Of light-emitting diode (LED)	8	A
9405609000	Other	8	A
9405911000	Of chandeliers	8	A
9405919000	Other	8	A
9405921000	Of chandeliers	8	A
9405929000	Other	8	A
9405991000	Of chandeliers	8	A
9405999000	Other	8	A
9406001000	Of wood	8	E
9406009010	Of plastic	8	A
9406009020	Of iron or steel	8	A
9406009030	Of aluminium	8	A
9406009090	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
9503001100	Children's tricycles	0	A
9503001200	Scooters	0	A
9503001300	Pedal cars	0	A
9503001400	Dolls' carriages	0	A
9503001800	Other	0	A
9503001900	Parts and accessories	0	A
9503002110	Of textile materials	8	A
9503002120	Of rubbers	0	A
9503002130	Of plastics	8	A
9503002140	Of ceramics	0	A
9503002150	Of glasses	0	A
9503002160	Of wood	0	A
9503002190	Other	8	A
9503002910	Garments and accessories therefor, footwear and headgear	8	A
9503002990	Other	0	A
9503003110	Electric trains	0	A
9503003190	Accessories	0	A
9503003200	Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.00.31	0	A
9503003300	Other construction sets and constructional toys	0	A
9503003411	Of textile materials	8	A
9503003419	Other	8	A
9503003491	Of textile material	8	A
9503003492	Of rubbers	0	A
9503003493	Of plastics	8	A
9503003494	Of metal	8	A
9503003495	Of ceramics	0	A
9503003496	Of glasses	0	A
9503003497	Of wood	0	A
9503003499	Other	8	A
9503003500	Toy musical instruments and apparatus	8	A
9503003600	Puzzles	0	A
9503003700	Other toys, put up in sets or outfits	8	A
9503003800	Other toys and models, incorporating a motor	8	A
9503003911	Balloons, toy balls, kites and the	8	A

HSK 2015	Description	Base Rate	Staging Category
	like		
9503003919	Other	8	A
9503003990	Parts and accessories (excluding those of subheading 9503.00.3190)	0	A
9504201000	Billiard tables	0	A
9504202000	Billiard balls	0	A
9504209000	Other	0	A
9504300000	Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	0	A
9504400000	Playing cards	0	A
9504501000	Video games of a kind used with a television receiver	0	A
9504509000	Other	0	A
9504901010	Pin tables	0	A
9504901020	Pin setters	0	A
9504901030	Bowling balls	0	A
9504901040	Lane	0	A
9504901050	Bowling pins	0	A
9504901090	Other	0	A
9504902000	Electronic games	0	A
9504903000	Other articles and equipment	0	A
9504909010	Of video games	0	A
9504909020	Of electronic games	0	A
9504909090	Other	0	A
9505100000	Articles for Christmas festivities	8	A
9505900000	Other	8	A
9506110000	Skis	8	A
9506120000	Ski-fastenings (ski-bindings)	8	A
9506190000	Other	8	A
9506210000	Sailboards	8	A
9506290000	Other	8	A
9506310000	Clubs, complete	8	A
9506320000	Balls	8	A
9506391000	Parts of clubs	8	A
9506399000	Other	8	A
9506401000	Table-tennis tables	8	A
9506402000	Table-tennis rackets	8	A

HSK 2015	Description	Base Rate	Staging Category
9506403000	Table-tennis balls	8	A
9506409000	Other	8	A
9506510000	Lawn-tennis rackets, whether or not strung	8	A
9506591000	Badminton rackets	8	A
9506599000	Other	8	A
9506610000	Lawn-tennis balls	8	A
9506621000	Soccer balls	8	A
9506622000	Basket balls	8	A
9506623000	Volley balls	8	A
9506624000	Hand balls	8	A
9506625000	American footballs	8	A
9506629000	Other	8	A
9506691000	Badminton shuttlecock	8	A
9506692000	Baseballs	8	A
9506699000	Other	8	A
9506700000	Ice skates and roller skates, including skating boots with skates attached	8	A
9506910000	Articles and equipment for general physical exercise, gymnastics or athletics	8	A
9506990000	Other	8	A
9507101000	Of glass fibre	8	A
9507102000	Of carbon	8	A
9507109000	Other	8	A
9507200000	Fish-hooks, whether or not snelled	8	A
9507300000	Fishing reels	8	A
9507901000	Fish landing nets and other fishing tackles	8	A
9507909000	Other	8	A
9508100000	Travelling circuses and travelling menageries	8	A
9508900000	Other	8	A
9601100000	Worked ivory and articles of ivory	8	A
9601901010	A nucleus for cultivating pearl	0	A
9601901090	Other	8	A
9601902000	Of horn	8	A
9601903000	Of bone	8	A
9601904000	Of coral	8	A
9601909010	A nucleus for cultivating pearl	0	A

HSK 2015	Description	Base Rate	Staging Category
9601909090	Other	8	A
9602001000	Gelatin capsules	8	A
9602009010	Worked vegetable carving material (for example, corozo) and articles of vegetable carving material	8	A
9602009020	Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances	8	A
9602009090	Other	8	A
9603100000	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	8	A
9603210000	Tooth brushes, including dental-plate brushes	8	A
9603290000	Other	8	A
9603300000	Artists' brushes, writing brushes and similar brushes for the application of cosmetics	8	A
9603400000	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	8	A
9603500000	Other brushes constituting parts of machines, appliances or vehicles	8	A
9603900000	Other	8	A
9604000000	Hand sieves and hand riddles.	8	A
9605000000	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	8	A
9606100000	Press-fasteners, snap-fasteners and press-studs and parts therefor	8	A
9606210000	Of plastics, not covered with textile material	8	A
9606220000	Of base metal, not covered with textile material	8	A
9606291000	Of shell-fish shell	8	A
9606299000	Other	8	A
9606300000	Button moulds and other parts of buttons; button blanks	8	A
9607110000	Fitted with chain scoops of base metal	8	A
9607191000	Of plastic	8	A
9607199000	Other	8	A
9607201000	Of base metal	8	A
9607202000	Of plastic	8	A
9607209000	Other	8	A
9608100000	Ball point pens	8	A

HSK 2015	Description	Base Rate	Staging Category
9608200000	Felt tipped and other porous-tipped pens and markers	8	A
9608301000	Fountainpens	8	A
9608309000	Other	8	A
9608401000	Propelling Pencils	8	A
9608402010	Of mechanical type	8	A
9608402090	Other	8	A
9608500000	Sets of articles from two or more of the foregoing subheadings	8	A
9608600000	Refills for ball point pens, comprising the ball point and ink-reservoir	8	A
9608911000	Pen nibs	8	A
9608912000	Nib points	8	A
9608991000	Parts	8	A
9608999000	Other	8	A
9609101000	Pencils	8	A
9609102000	Color pencils	8	A
9609103000	Crayons	8	A
9609200000	Pencil leads, black or coloured	8	A
9609901000	Crayons and oil pastels.	8	A
9609902000	Pastels	8	A
9609903010	For writing	8	A
9609903090	Other	8	A
9609909000	Other	8	A
9610001000	Slates	8	A
9610002000	Black boards	8	A
9610009000	Other	8	A
9611001000	Stamps	8	A
9611002000	Hand printing sets	8	A
9611009000	Other	8	A
9612101000	For typewriter	8	A
9612102000	For EDPS machines	8	A
9612109000	Other	8	A
9612200000	Ink-pads	8	A
9613100000	Pocket lighters, gas fuelled, non-refillable	8	A
9613200000	Pocket lighters, gas fuelled, refillable	8	A
9613800000	Other lighters	8	A

HSK 2015	Description	Base Rate	Staging Category
9613901000	Piezo-electric ignition units	8	A
9613909000	Other	8	A
9614001000	Pipes and pipe bowls	8	A
9614009000	Other	8	A
9615111000	Combs	8	A
9615119000	Other	8	A
9615191000	Combs	8	A
9615199000	Other	8	A
9615901000	Hair-pins	8	A
9615909000	Other	8	A
9616100000	Scent sprays and similar toilet sprays, and mounts and heads therefor	8	A
9616200000	Powder-puffs and pads for the application of cosmetics or toilet preparations	8	A
9617001000	Vacuum flasks	8	A
9617002000	Vacuum lunch-boxes	8	A
9617008000	Other	8	A
9617009000	Parts	8	A
9618001000	Tailors' dummies	8	A
9618002000	Automata	8	A
9618009000	Other	8	A
9619001010	Napkins and napkin liners for babies	0	A
9619001090	Other	0	A
9619002000	Of wadding of textile materials	8	B
9619003010	Of subheadings 6108.21, 6108.22, 6108.29, 6111.20, 6111.30, 6111.90, 6209.20, 6209.30, 6209.90 or 6210.50	13	B
9619003020	Of heading 6113, of subheadings 6208.91, 6208.92 or 6208.99	13	B
9619004000	Other made up textile articles, other than goods of notes 2 to chapter 63	10	B
9619009000	Other	6.5	B
9701101000	Paintings	0	A
9701102000	Drawings	0	A
9701103000	Pastels	0	A
9701900000	Other	0	A
9702001000	Engravings	0	A
9702002000	Prints	0	A

HSK 2015	Description	Base Rate	Staging Category
9702003000	Lithographs	0	A
9703001000	Sculptures	0	A
9703002000	Statuary	0	A
9704001000	Postage stamps	0	A
9704009000	Other	0	A
9705000000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	0	A
9706001000	Ceramics	0	A
9706002000	Musical instruments	0	A
9706009000	Other	0	A

Tariff Schedule of Costa Rica

SAC Code	Description	Base Rate	Staging Category
0101.21.00	- - Pure-bred breeding animals	1	A
0101.29.00	- - Other	10	A
0101.30.00	- Asses	10	A
0101.90.00	- Other	10	A
0102.21.00	- - Pure-bred breeding animals	1	A
0102.29.00	- - Other	10	A
0102.31.00	- - Pure-bred breeding animals	1	A
0102.39.00	- - Other	10	A
0102.90.10	- - Pure-bred breeding animals	1	A
0102.90.90	- - Other	10	A
0103.10.00	- Pure-bred breeding animals	1	A
0103.91.00	- - Weighing less than 50 kg	10	A
0103.92.00	- - Weighing 50 kg or more	10	A
0104.10.10	- - Pure-bred breeding animals	1	A
0104.10.90	- - Other	10	A
0104.20.10	- - Pure-bred breeding animals	1	A
0104.20.90	- - Other	10	A
0105.11.00	- - Fowls of the species Gallus domesticus	1	A
0105.12.00	- - Turkeys (gallopavus)	1	A
0105.13.00	- - Ducks	10	A
0105.14.00	- - Geese	10	A
0105.15.00	- - Guinea fowls	10	A
0105.94.00	- - Fowls of the species Gallus domesticus	10	A
0105.99.00	- - Other	10	A
0106.11.00	- - Primates	10	A
0106.12.00	- - Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	10	A
0106.13.00	- - Camels and other camelids (Camelidae)	10	A
0106.14.00	- - Rabbits and hares	10	A
0106.19.00	- - Other	10	A
0106.20.00	- Reptiles (including snakes and sea turtles)	10	A
0106.31.00	- - Birds of prey	10	A
0106.32.00	- - Psittaciformes (including parrots, parakeets, cockatoos and other macaws)	10	A
0106.33.00	- - Ostriches; emus (Dromaius novaehollandiae)	10	A
0106.39.00	- - Other	10	A
0106.41.00	- - Bees	1	A
0106.49.00	- - Other	10	A
0106.90.00	- Other	10	A
0201.10.00	- Carcasses and half-carcasses	15	X
0201.20.00	- Other cuts with bone in	15	X

SAC Code	Description	Base Rate	Staging Category
0201.30.00	- Boneless	15	X
0202.10.00	- Carcasses and half-carcasses	15	X
0202.20.00	- Other cuts with bone in	15	X
0202.30.00	- Boneless	15	I
0203.11.00	-- Carcasses and half-carcasses	46	X
0203.12.00	-- Hams, shoulders and cuts thereof, with bone in	46	X
0203.19.00	-- Other	46	X
0203.21.00	-- Carcasses and half-carcasses	46	X
0203.22.00	-- Hams, shoulders and cuts thereof, with bone in	46	X
0203.29.00	-- Other	46	X
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	15	E
0204.21.00	-- Carcasses and half-carcasses	15	E
0204.22.00	-- Other cuts with bone in	15	E
0204.23.00	-- Boneless	15	E
0204.30.00	- Carcasses and half-carcasses of lamb, frozen	15	C
0204.41.00	-- Carcasses and half-carcasses	15	E
0204.42.00	-- Other cuts with bone in	15	C
0204.43.00	-- Boneless	15	E
0204.50.00	- Meat of goats	15	E
0205.00.00	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	15	C
0206.10.00	- Of bovine animals, fresh or chilled	1	A
0206.21.00	-- Tongues	1	A
0206.22.00	-- Livers	1	A
0206.29.00	-- Other	1	A
0206.30.10	-- Skin	6	G
0206.30.90	-- Other	46	G
0206.41.00	-- Livers	1	A
0206.49.10	--- Skin	6	G
0206.49.90	--- Other	46	G
0206.80.00	- Other, fresh or chilled	1	A
0206.90.00	- Other, frozen	1	A
0207.11.00	-- Not cut in pieces, fresh or chilled	41	X
0207.12.00	-- Not cut in pieces, frozen	41	X
0207.13.10	--- In paste form, mechanically boned	6	X
0207.13.91	---- Breasts	41	X
0207.13.92	---- Wings	151	X
0207.13.93	---- Legs, thighs, whether or not joined	151	X
0207.13.94	---- Pieces including legs and thighs, whether or not joined	151	X
0207.13.99	---- Other	151	X
0207.14.10	--- In paste form, mechanically boned	6	X
0207.14.91	---- Breasts	41	X
0207.14.92	---- Wings	151	X
0207.14.93	---- Legs, thighs, whether or not joined	151	X
0207.14.94	---- Pieces including legs and thighs, whether or not joined	151	X

SAC Code	Description	Base Rate	Staging Category
0207.14.99	- - - - Other	151	X
0207.24.00	- - Not cut in pieces, fresh or chilled	41	G
0207.25.00	- - Not cut in pieces, frozen	41	G
0207.26.10	- - - In paste form, mechanically boned	6	G
0207.26.90	- - - Other	151	G
0207.27.10	- - - In paste form, mechanically boned	6	G
0207.27.90	- - - Other	41	G
0207.41.00	- - Not cut in pieces, fresh or chilled	41	E
0207.42.00	- - Not cut in pieces, frozen	15	E
0207.43.00	- - Fatty livers, fresh or chilled	15	E
0207.44.10	- - - In paste form, mechanically boned	36	E
0207.44.90	- - - Other	151	E
0207.45.10	- - - In paste form, mechanically boned	36	E
0207.45.90	- - - Other	41	E
0207.51.00	- - Not cut in pieces, fresh or chilled	41	E
0207.52.00	- - Not cut in pieces, frozen	15	E
0207.53.00	- - Fatty livers, fresh or chilled	15	E
0207.54.10	- - - In paste form, mechanically boned	36	E
0207.54.90	- - - Other	151	E
0207.55.10	- - - In paste form, mechanically boned	36	E
0207.55.90	- - - Other	41	E
0207.60.10	- - Not cut in pieces, fresh or chilled	41	E
0207.60.20	- - Not cut in pieces, frozen	15	E
0207.60.30	- - Fatty livers, fresh or chilled	15	E
0207.60.41	- - - In paste form, mechanically boned	36	E
0207.60.49	- - - Other	151	E
0207.60.51	- - - In paste form, mechanically boned	36	E
0207.60.59	- - - Other	41	E
0208.10.00	- Of rabbits or hares	15	A
0208.30.00	- Of primates	15	A
0208.40.00	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	15	A
0208.50.00	- Of reptiles (including snakes and sea turtles)	15	A
0208.60.00	- Of camels and other camelids (Camelidae)	15	A
0208.90.10	- - Frogs' legs	15	A
0208.90.90	- - Other	15	A
0209.10.10	- - Bacon	6	X
0209.10.20	- - Pig fat	6	X
0209.90.00	- Other	15	X
0210.11.00	- - Hams, shoulders and cuts thereof, with bone in	46	X
0210.12.00	- - Bellies (streaky) and cuts thereof	46	X
0210.19.00	- - Other	6	X
0210.20.00	- Meat of bovine animals	15	G

SAC Code	Description	Base Rate	Staging Category
0210.91.00	- - Of primates	10	A
0210.92.10	- - - Of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	15	A
0210.92.90	- - - Other	10	A
0210.93.00	- - Of reptiles (including snakes and sea turtles)	10	A
0210.99.10	- - - Poultry livers, salted or in brine	15	E
0210.99.20	- - - Poultry livers, dried or smoked	15	E
0210.99.30	- - - Flours and meals of meat or meat offal	10	E
0210.99.90	- - - Other	15	E
0301.11.00	- - Freshwater	15	E
0301.19.00	- - Other	15	E
0301.91.10	- - - Fry for restocking	1	A
0301.91.90	- - - Other	10	E
0301.92.10	- - - Fry for restocking	1	A
0301.92.90	- - - Other	10	E
0301.93.10	- - - Fry for restocking	6	C
0301.93.90	- - - Other	10	E
0301.94.00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	1	A
0301.95.00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	1	A
0301.99.10	- - - Fry for restocking	1	A
0301.99.91	- - - - Tuna (of the genus <i>Thunnus</i> , excluding <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> and <i>Thunnus maccoyii</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.) and mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	1	A
0301.99.99	- - - - Other	10	E
0302.11.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15	E
0302.13.00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	10	E
0302.14.00	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10	E
0302.19.00	- - Other	10	E
0302.21.00	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	10	E
0302.22.00	- - Plaice (<i>Pleuronectes platessa</i>)	10	E
0302.23.00	- - Sole (<i>Solea</i> spp.)	10	E
0302.24.00	- - Turbots (<i>Psetta maxima</i>)	10	E
0302.29.00	- - Other	10	E
0302.31.00	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	1	A
0302.32.00	- - Yellowfin tunas (<i>Thunnus albacares</i>)	1	A
0302.33.00	- - Skipjack or stripe-bellied bonito	1	A
0302.34.00	- - Bigeye tunas (<i>Thunnus obesus</i>)	1	A

SAC Code	Description	Base Rate	Staging Category
0302.35.00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	1	A
0302.36.00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	1	A
0302.39.00	- - Other	1	A
0302.41.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10	E
0302.42.00	- - Anchovies (<i>Engraulis</i> spp.)	15	E
0302.43.00	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	1	A
0302.44.00	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	10	X
0302.45.00	- - Jack and horse mackerel (<i>Trachurus</i> spp.)	15	X
0302.46.00	- - Cobia (<i>Rachycentron canadum</i>)	15	E
0302.47.00	- - Swordfish (<i>Xiphias gladius</i>)	15	E
0302.51.00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10	E
0302.52.00	- - Haddock (<i>Melanogrammus aeglefinus</i>)	10	E
0302.53.00	- - Coalfish (<i>Pollachius virens</i>)	10	E
0302.54.00	- - Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	15	E
0302.55.00	- - Alaska pollock (<i>Theragra chalcogramma</i>)	15	E
0302.56.00	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	15	E
0302.59.00	- - Other	15	E
0302.71.00	- - Tilapias (<i>Oreochromis</i> spp.)	15	G
0302.72.00	- - Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	15	E
0302.73.00	- - Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharygodon idellus</i> , <i>Hypophthalmichthys</i> spp. <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	15	E
0302.74.00	- - Eels (<i>Anguilla</i> spp.)	10	E
0302.79.00	- - Other	15	E
0302.81.00	- - Dogfish and other sharks	10	E
0302.82.00	- - Rays and skates (<i>Rajidae</i>)	15	E
0302.83.00	- - Antarctic toothfish and Patagonian toothfish (<i>Dissostichus</i> spp.)	15	E
0302.84.00	- - Seabass (<i>Dicentrarchus</i> spp.)	15	E
0302.85.00	- - Seabream (<i>Sparidae</i>)	15	E
0302.89.10	- - - Snappers (<i>Lutjanus</i> spp.)	15	E
0302.89.20	- - - Dolphin fish (<i>Coryphaena hippurus</i>)	15	X
0302.89.30	- - - Groupers (<i>Epinephelus</i> spp., <i>Paralabrax</i> spp.)	15	E
0302.89.40	- - - Croakers (<i>Sciaena</i> spp.)	15	E
0302.89.50	- - - Spearfishes (<i>Makaira</i> spp., <i>Tetrapturus</i> spp.)	15	E
0302.89.60	- - - Tilapias, other than those included in tariff subdivision 0302.71.00	15	G
0302.89.70	- - - Dusky sea-perch (<i>Epinephelus guaza</i>)	15	E
0302.89.90	- - - Other	15	E
0302.90.00	- Livers and roes	6	E
0303.11.00	- - Red salmon (<i>Oncorhynchus nerka</i>)	10	E
0303.12.00	- - Other Pacific salmon (<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> ,	10	E

SAC Code	Description	Base Rate	Staging Category
	Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)		
0303.13.00	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (Hucho hucho)	10	E
0303.14.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15	E
0303.19.00	- - Other	10	E
0303.23.00	- - Tilapias (<i>Oreochromis</i> spp.)	10	G
0303.24.00	- - Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	10	E
0303.25.00	- - Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp. <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	10	E
0303.26.00	- - Eels (<i>Anguilla</i> spp.)	10	E
0303.29.00	- - Other	10	E
0303.31.00	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	10	E
0303.32.00	- - Plaice (<i>Pleuronectes platessa</i>)	10	E
0303.33.00	- - Sole (<i>Solea</i> spp.)	10	E
0303.34.00	- - Turbots (<i>Psetta maxima</i>)	10	E
0303.39.00	- - Other	10	E
0303.41.00	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	1	A
0303.42.00	- - Yellowfin tunas (<i>Thunnus albacares</i>)	1	A
0303.43.00	- - Skipjack or stripe-bellied bonito	1	A
0303.44.00	- - Bigeye tunas (<i>Thunnus obesus</i>)	1	A
0303.45.00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	1	A
0303.46.00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	1	A
0303.49.00	- - Other	1	A
0303.51.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10	E
0303.53.00	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	1	A
0303.54.00	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	1	A
0303.55.00	- - Jack and horse mackerel (<i>Trachurus</i> spp.)	10	X
0303.56.00	- - Cobia (<i>Rachycentron canadum</i>)	10	E
0303.57.00	- - Swordfish (<i>Xiphias gladius</i>)	10	E
0303.63.00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10	E
0303.64.00	- - Haddock (<i>Melanogrammus aeglefinus</i>)	10	E
0303.65.00	- - Coalfish (<i>Pollachius virens</i>)	10	E
0303.66.00	- - Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10	E
0303.67.00	- - Alaska pollock (<i>Theragra chalcogramma</i>)	10	E
0303.68.00	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	10	E
0303.69.00	- - Other	10	E
0303.81.00	- - Dogfish and other sharks	10	E
0303.82.00	- - Rays and skates (<i>Rajidae</i>)	10	E

SAC Code	Description	Base Rate	Staging Category
0303.83.00	- - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.)	10	E
0303.84.00	- - Sea bass (Dicentrarchus spp.)	15	E
0303.89.00	- - Other	10	E
0303.90.00	- Livers and roes	6	C
0304.31.00	- - Tilapias (Oreochromis spp.)	15	G
0304.32.00	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	15	G
0304.33.00	- - Nile Perch (Lates niloticus)	15	E
0304.39.00	- - Other	15	E
0304.41.00	- - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) Atlantic Salmon (Salmo salar) and Danube salmon (Hucho hucho)	15	E
0304.42.00	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache, and Oncorhynchus chrysogaster)	15	E
0304.43.00	- - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	15	E
0304.44.00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	15	E
0304.45.00	- - Swordfish (Xiphias gladius)	15	E
0304.46.00	- - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.)	15	E
0304.49.00	- - Other	15	E
0304.51.00	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	15	G
0304.52.00	- - Salmonidae	15	E
0304.53.00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	15	E
0304.54.00	- - Swordfish (Xiphias gladius)	15	E
0304.55.00	- - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.)	15	E
0304.59.00	- - Other	15	E
0304.61.00	- - Tilapias (Oreochromis spp.)	15	G
0304.62.00	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	46	G
0304.63.00	- - Nile Perch (Lates niloticus)	15	E
0304.69.00	- - Other	15	E
0304.71.00	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	15	E
0304.72.00	- - Haddock (Melanogrammus aeglefinus)	15	E
0304.73.00	- - Coalfish (Pollachius virens)	15	E
0304.74.00	- - Hake (Merluccius spp., Urophycis spp.)	15	E

SAC Code	Description	Base Rate	Staging Category
0304.75.00	- - Alaska pollock (<i>Theragra chalcogramma</i>)	15	E
0304.79.00	- - Other	15	E
0304.81.00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>) Atlantic Salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	15	E
0304.82.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15	E
0304.83.00	- - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	15	E
0304.84.00	- - Swordfish (<i>Xiphias gladius</i>)	15	E
0304.85.00	- - Antarctic toothfish and Patagonian toothfish (<i>Dissostichus</i> spp.)	15	E
0304.86.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15	E
0304.87.00	- - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)	15	E
0304.89.10	- - - Snappers (<i>Lutjanus</i> spp.)	15	E
0304.89.20	- - - Dolphin fish (<i>Coryphaena hippurus</i>)	15	E
0304.89.30	- - - Groupers (<i>Epinephelus</i> spp., <i>Paralabrax</i> spp.)	15	E
0304.89.40	- - - Croakers (<i>Sciaena</i> spp.)	15	E
0304.89.50	- - - Spearfishes (<i>Makaria</i> spp., <i>Tetrapturus</i> spp.)	15	E
0304.89.60	- - - Tilapias, other than those included in tariff subdivision 0304.61.00	15	G
0304.89.70	- - - Dusky sea-perch (<i>Epinephelus guaza</i>)	15	E
0304.89.90	- - - Other	15	E
0304.91.00	- - Swordfish (<i>Xiphias gladius</i>)	15	E
0304.92.00	- - Antarctic toothfish and Patagonian toothfish (<i>Dissostichus</i> spp.)	15	E
0304.93.00	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharygodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	15	G
0304.94.00	- - Alaska pollock (<i>Theragra chalcogramma</i>)	15	E
0304.95.00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska pollock (<i>Theragra chalcogramma</i>)	15	E
0304.99.00	- - Other	15	E
0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	1	A
0305.20.00	- Livers and roes of fish, dried, smoked, salted or in brine	10	E
0305.31.00	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharygodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	15	G

SAC Code	Description	Base Rate	Staging Category
0305.32.00	- - Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	15	E
0305.39.00	- - Other	15	E
0305.41.00	- - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	15	E
0305.42.00	- - Herrings (Clupea harengus, Clupea pallasii)	15	E
0305.43.00	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	15	E
0305.44.00	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharygodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	15	G
0305.49.00	- - Other	15	E
0305.51.00	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	15	E
0305.59.00	- - Other	15	E
0305.61.00	- - Herrings (Clupea harengus, Clupea pallasii)	15	E
0305.62.00	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	15	E
0305.63.00	- - Anchovies (Engraulis spp.)	15	E
0305.64.00	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharygodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	15	G
0305.69.00	- - Other	15	E
0305.71.00	- - Shark fins	15	E
0305.72.00	- - Fish heads, tails and maws	15	E
0305.79.00	- - Other	15	E
0306.11.11	- - - - Whole, not smoked	10	E
0306.11.12	- - - - Heads, not smoked	10	E
0306.11.13	- - - - Tails, not smoked	10	E
0306.11.14	- - - - Whole, heads and tails, smoked, whether or not cooked before or during the smoking process	15	E
0306.11.21	- - - - Smoked, whether or not cooked before or during the smoking process	15	E
0306.11.29	- - - - Other	10	E
0306.12.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.12.90	- - - Other	10	E
0306.14.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.14.90	- - - Other	10	G
0306.15.10	- - - Smoked, whether in shell or not, whether or not cooked	15	E

SAC Code	Description	Base Rate	Staging Category
	before or during the smoking process		
0306.15.90	--- Other	10	E
0306.16.10	--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.16.90	--- Other	10	E
0306.17.11	---- Cultivated, not smoked	10	E
0306.17.12	---- Cultivated, smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	G
0306.17.13	---- Other, smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	G
0306.17.19	---- Other	10	E
0306.17.91	---- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	G
0306.17.99	---- Other	10	E
0306.19.10	--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.19.90	- - - Other, including flours, meals and pellets of crustaceans, fit for human consumption	10	E
0306.21.10	--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.21.90	--- Other	10	E
0306.22.10	--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.22.90	--- Other	10	E
0306.24.10	--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.24.90	--- Other	10	E
0306.25.10	--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.25.90	--- Other	10	E
0306.26.10	--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.26.90	--- Other	10	E
0306.27.10	--- Larvae for restocking	1	A
0306.27.91	---- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.27.99	---- Other	10	E
0306.29.10	--- Flours, meals and pellets	10	E
0306.29.91	---- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.29.99	---- Other	10	E
0307.11.00	-- Live, fresh or chilled	10	E
0307.19.10	--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.19.90	--- Other	10	E
0307.21.00	-- Live, fresh or chilled	10	E
0307.29.10	--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.29.90	--- Other	10	E
0307.31.00	-- Live, fresh or chilled	10	E

SAC Code	Description	Base Rate	Staging Category
0307.39.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.39.90	- - - Other	10	E
0307.41.00	-- Live, fresh or chilled	10	E
0307.49.11	- - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	G
0307.49.19	- - - - Other	1	A
0307.49.91	- - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	G
0307.49.99	- - - - Other	10	E
0307.51.00	-- Live, fresh or chilled	10	E
0307.59.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.59.90	- - - Other	10	E
0307.60.10	-- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.60.90	-- Other	10	E
0307.71.00	-- Live, fresh or chilled	10	E
0307.79.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.79.90	- - - Other	10	E
0307.81.00	-- Live, fresh or chilled	10	E
0307.89.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.89.90	- - - Other	10	E
0307.91.00	-- Live, fresh or chilled	10	E
0307.99.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.99.90	- - - Other	10	E
0308.11.00	-- Live, fresh or chilled	10	E
0308.19.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0308.19.90	- - - Other	10	E
0308.21.00	-- Live, fresh or chilled	10	E
0308.29.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0308.29.90	- - - Other	10	E
0308.30.10	-- Live, fresh or chilled	10	E
0308.30.91	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0308.30.99	- - - Other	10	E
0308.90.10	-- Live, fresh or chilled	10	A
0308.90.91	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	C
0308.90.99	- - - Other	10	C
0401.10.00	- Of a fat content, by weight, not exceeding 1%	66	X
0401.20.00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	66	X
0401.40.00	- Of a fat content, by weight, exceeding 6% but not exceeding 10%	66	X

SAC Code	Description	Base Rate	Staging Category
0401.50.00	- Of a fat content, by weight, exceeding 10%	66	X
0402.10.00	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	66	X
0402.21.11	- - - - In containers of a net content of less than 3 kg	66	X
0402.21.12	- - - - In containers of a net content of 3 kg or more	66	X
0402.21.21	- - - - In containers of a net content of less than 5 kg	66	X
0402.21.22	- - - - In containers of a net content of 5 kg or more	66	X
0402.29.00	- - Other	66	X
0402.91.10	- - - Evaporated milk	10	X
0402.91.20	- - - Cream	66	X
0402.91.90	- - - Other	66	X
0402.99.10	- - - Condensed milk	10	X
0402.99.90	- - - Other	66	X
0403.10.10	- - Fermented milk, heat-treated, in powder	66	X
0403.10.90	- - Other	66	X
0403.90.10	- - Buttermilk	66	X
0403.90.90	- - Other	66	X
0404.10.00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	1	A
0404.90.00	- Other	10	X
0405.10.00	- Butter	66	X
0405.20.00	- Dairy spreads	66	X
0405.90.10	- - Butter oil	6	C
0405.90.90	- - Other	66	X
0406.10.10	- - Mozzarella cheese	51	X
0406.10.90	- - Other	66	X
0406.20.10	- - Cheddar type, dried	1	A
0406.20.20	- - Mozzarella cheese	36	X
0406.20.90	- - Other	36	X
0406.30.00	- Processed cheese, not grated or powdered	66	X
0406.40.00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	15	X
0406.90.20	- - Cheddar type, in blocks or slabs	51	X
0406.90.90	- - Other	51	X
0407.11.00	- - Of fowls of the species <i>Gallus domesticus</i>	1	A
0407.19.00	- - Other	1	A
0407.21.00	- - Of fowls of the species <i>Gallus domesticus</i>	15	X
0407.29.10	- - - Of ostrich	10	E
0407.29.90	- - - Other	15	E
0407.90.10	- - Of ostrich	10	E
0407.90.90	- - Other	15	G
0408.11.00	- - Dried	10	X
0408.19.00	- - Other	10	X
0408.91.00	- - Dried	10	X
0408.99.00	- - Other	10	X

SAC Code	Description	Base Rate	Staging Category
0409.00.00	NATURAL HONEY	15	G
0410.00.00	EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	15	C
0501.00.00	UNWORKED HAIR, WHETHER OR NOT WASHED OR DEFATTED; WASTE OF HAIR	6	A
0502.10.00	- Pigs', hogs' or boars' bristles and waste thereof	1	A
0502.90.00	- Other	6	A
0504.00.10	- Of bovine	6	E
0504.00.20	- Of swine, sheep or lamb	6	C
0504.00.90	- Other	6	C
0505.10.00	- Feathers of the kind used for stuffing; down	6	C
0505.90.00	- Other	6	C
0506.10.00	- Ossein and bones treated with acid	6	A
0506.90.00	- Other	6	C
0507.10.00	- Ivory; ivory powder and waste	6	C
0507.90.00	- Other	6	C
0508.00.00	CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE-BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF	6	C
0510.00.00	AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PRESERVED	1	A
0511.10.00	- Bovine semen	1	A
0511.91.10	- - - Roes and milt	1	A
0511.91.90	- - - Other	6	A
0511.99.10	- - - Fertilised eggs	1	A
0511.99.20	- - - Natural sponges of animal origin	6	C
0511.99.90	- - - Other	6	C
0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	1	A
0601.20.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	1	A
0602.10.00	- Unrooted cuttings and slips	1	A
0602.20.10	- - Seedlings	10	C
0602.20.90	- - Other	1	A
0602.30.00	- Rhododendrons and azaleas, grafted or not	1	A
0602.40.00	- Roses, grafted or not	1	A
0602.90.10	- - Young vegetable or tobacco plants	10	E
0602.90.90	- - Other	1	A
0603.11.00	- - Roses	15	G
0603.12.00	- - Carnations	15	G
0603.13.00	- - Orchids	15	E

SAC Code	Description	Base Rate	Staging Category
0603.14.00	- - Chrysanthemums	15	X
0603.15.00	- - Lilies (Lilium spp.)	15	X
0603.19.10	- - - Ginger lilies	15	G
0603.19.20	- - - Bird-of-paradise flowers	15	X
0603.19.30	- - - Calla lilies	15	X
0603.19.50	- - - Sysophilia	15	X
0603.19.60	- - - Gerberas	15	G
0603.19.70	- - - Statice	15	X
0603.19.80	- - - Astromerias	15	X
0603.19.91	- - - - Agapanthus	15	X
0603.19.92	- - - - Gladioli	15	X
0603.19.93	- - - - Anthurium flowers	15	X
0603.19.94	- - - - Heliconias	15	X
0603.19.99	- - - - Other	15	X
0603.90.10	- - Flower arrangements	15	G
0603.90.90	- - Other	15	X
0604.20.10	- - Mosses and lichens	15	H
0604.20.20	- - Arrangements	15	E
0604.20.90	- - Other	15	E
0604.90.10	- - Mosses and lichens	15	H
0604.90.20	- - Arrangements	15	C
0604.90.90	- - Other	15	C
0701.10.00	- For sowing	1	A
0701.90.00	- Other	46	X
0702.00.00	TOMATOES, FRESH OR CHILLED	15	G
0703.10.11	- - - Yellow	46	X
0703.10.12	- - - White	46	X
0703.10.13	- - - Red	46	X
0703.10.19	- - - Other	46	X
0703.10.20	- - Shallots	36	G
0703.20.00	- Garlic	15	E
0703.90.00	- Leeks and other alliaceous vegetables	15	E
0704.10.00	- Cauliflowers and headed broccoli	15	E
0704.20.00	- Brussels sprouts	15	E
0704.90.00	- Other	15	E
0705.11.00	- - Cabbage lettuce (head lettuce)	15	E
0705.19.00	- - Other	15	E
0705.21.00	- - Witloof chicory (Cichorium intybus var. foliosum)	15	E
0705.29.00	- - Other	15	E
0706.10.00	- Carrots and turnips	15	X
0706.90.00	- Other	15	C
0707.00.00	CUCUMBERS AND GHERKINS, FRESH OR CHILLED	15	G
0708.10.00	- Peas (Pisum sativum)	15	G
0708.20.00	- Beans (Vigna spp., Phaseolus spp.)	15	C

SAC Code	Description	Base Rate	Staging Category
0708.90.00	- Other	15	C
0709.20.00	- Asparagus	15	E
0709.30.00	- Aubergines (egg-plants)	15	E
0709.40.00	- Celery other than celeriac	15	C
0709.51.00	- - Mushrooms of the genus Agaricus	6	C
0709.59.00	- - Other	6	C
0709.60.10	- - Sweet peppers	15	X
0709.60.20	- - Chillies (Capsicum frutescens L.)	15	G
0709.60.90	- - Other	15	G
0709.70.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15	E
0709.91.00	- - Globe artichokes	15	C
0709.92.00	- - Olives	15	E
0709.93.10	- - - Squash	15	E
0709.93.20	- - - Pumpkins	15	E
0709.93.90	- - - Other	15	E
0709.99.10	- - - Sweet corn	15	G
0709.99.20	- - - Chayote	15	G
0709.99.30	- - - Okras	15	E
0709.99.90	- - - Other	15	E
0710.10.00	- Potatoes	46	X
0710.21.00	- - Peas (Pisum sativum)	15	G
0710.22.00	- - Beans (Vigna spp., Phaseolus spp.)	15	C
0710.29.00	- - Other	15	E
0710.30.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15	E
0710.40.00	- Sweet corn	15	E
0710.80.00	- Other vegetables	15	E
0710.90.00	- Mixtures of vegetables	15	H
0711.20.00	- Olives	1	A
0711.40.00	- Cucumbers and gherkins	15	E
0711.51.00	- - Mushrooms of the genus Agaricus	1	A
0711.59.00	- - Other	1	A
0711.90.20	- - Onions	15	X
0711.90.30	- - Capers	1	A
0711.90.90	- - Others, including mixtures of vegetables	15	E
0712.20.10	- - Powdered, in containers of a net content of 5 kg or more	6	C
0712.20.90	- - Other	15	C
0712.31.00	- - Mushrooms of the genus Agaricus	6	C
0712.32.00	- - Wood ears (Auricularia spp.)	6	C
0712.33.00	- - Jelly fungi (Tremella spp.)	6	C
0712.39.00	- - Other	6	C
0712.90.10	- - Tomatoes, parsley, marjoram or garlic, powdered, in containers of a net content of 5 kg or more	6	E
0712.90.20	- - Kernels of Sweet corn (Zea Mays var saccharata), seed	1	A

SAC Code	Description	Base Rate	Staging Category
0712.90.90	- - Others, including mixtures of vegetables	15	E
0713.10.10	- - Seed	1	A
0713.10.90	- - Other	15	E
0713.20.00	- Chickpeas (garbanzos)	10	E
0713.31.10	- - - Of the species <i>Vigna mungo</i> (L.) Hepper	15	G
0713.31.90	- - - Other	15	G
0713.32.00	- - Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	31	X
0713.33.10	- - - Black	31	X
0713.33.20	- - - White	21	G
0713.33.30	- - - "Ejotero" beans (<i>Phaseolus vulgaris</i>), for sowing	1	A
0713.33.40	- - - Red beans	21	X
0713.33.90	- - - Other	21	G
0713.34.00	- - Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	15	E
0713.35.00	- - Cowpeas (<i>Vigna unguiculata</i>)	15	E
0713.39.10	- - - Runner beans (<i>Phaseolus coccinius</i>)	15	E
0713.39.20	- - - Lima beans (<i>Phaseolus lunatus</i>)	15	E
0713.39.90	- - - Other	15	E
0713.40.00	- Lentils	15	E
0713.50.00	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) horse beans (<i>Vicia faba</i> var. <i>equina</i>), and field beans (<i>Vicia faba</i> var. <i>minor</i>)	15	E
0713.60.00	- Pigeon peas (<i>Cajanus cajan</i>)	15	E
0713.90.00	- Other	15	C
0714.10.00	- Cassava (manioc) roots	15	E
0714.20.00	- Sweet potatoes	15	H
0714.30.10	- - Cush-cush yams (<i>Dioscorea trifida</i>)	15	H
0714.30.20	- - White yams (<i>Dioscorea alata</i>)	15	H
0714.30.90	- - Other	15	H
0714.40.10	- - Dasheens (<i>Colocasia esculenta</i>)	15	X
0714.40.90	- - Other	15	X
0714.50.10	- - Yautia (<i>Xanthosoma sagittifolium</i>)	15	H
0714.50.90	- - Other	15	H
0714.90.00	- Other	15	X
0801.11.00	- - Dried	10	A
0801.12.00	- - In the inner shell (endocarp)	15	A
0801.19.00	- - Other	15	A
0801.21.00	- - In shell	15	A
0801.22.00	- - Shelled	15	A
0801.31.00	- - In shell	15	E
0801.32.00	- - Shelled	15	E
0802.11.00	- - In shell	1	A
0802.12.00	- - Shelled	1	A
0802.21.00	- - In shell	1	A
0802.22.00	- - Shelled	1	A
0802.31.00	- - In shell	15	E

SAC Code	Description	Base Rate	Staging Category
0802.32.00	- - Shelled	15	E
0802.41.00	- - In shell	15	E
0802.42.00	- - Shelled	15	E
0802.51.00	- - In shell	1	A
0802.52.00	- - Shelled	1	A
0802.61.00	- - In shell	15	G
0802.62.00	- - Shelled	15	G
0802.70.00	- Kola nuts (Cola spp.)	15	E
0802.80.00	- Areca nuts	15	E
0802.90.00	- Other	15	G
0803.10.00	- Plantains	15	G
0803.90.11	- - - Fresh	15	C
0803.90.12	- - - Dried	15	C
0803.90.90	- - Other	15	C
0804.10.00	- Dates	15	C
0804.20.00	- Figs	15	C
0804.30.00	- Pineapples	15	D
0804.40.00	- Avocados	15	G
0804.50.10	- - Mangoes	15	D
0804.50.20	- - Guavas and mangosteens	15	C
0805.10.00	- Oranges	15	X
0805.20.00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	15	X
0805.40.00	- Grapefruit or pomelos	15	G
0805.50.00	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	15	H
0805.90.00	- Other	15	X
0806.10.00	- Fresh	15	G
0806.20.00	- Dried, including raisins	1	A
0807.11.00	- - Watermelons	15	E
0807.19.00	- - Other	15	E
0807.20.00	- Papaws (papayas)	15	D
0808.10.00	- Apples	15	C
0808.30.00	- Pears	15	G
0808.40.00	- Quinces	15	A
0809.10.00	- Apricots	15	A
0809.21.00	- - Sour cherries (Prunus cerasus)	15	A
0809.29.00	- - Other	15	E
0809.30.00	- Peaches, including nectarines	15	E
0809.40.00	- Plums and sloes	15	A
0810.10.00	- Strawberries	15	E
0810.20.00	- Raspberries, blackberries, mulberries and loganberries	15	E
0810.30.00	- Black, white or red currants and gooseberries	15	C
0810.40.00	- Cranberries, bilberries and other fruits of the genus Vaccinium	15	C

SAC Code	Description	Base Rate	Staging Category
0810.50.00	- Kiwifruit	15	E
0810.60.00	- Durians	15	A
0810.70.00	- Persimmons	15	C
0810.90.10	- - Soursops (<i>Annona muricata</i>)	15	E
0810.90.20	- - Sweetsops (<i>Annona squamosa</i>)	15	E
0810.90.30	- - Passion fruit (<i>Passiflora edulis</i> var. <i>flavicarpa</i>)	15	E
0810.90.40	- - Granadillas (<i>Passiflora edulis</i> var. <i>sims</i>)	15	E
0810.90.51	- - - Red, unshelled	15	E
0810.90.52	- - - Yellow, unshelled	15	E
0810.90.53	- - - Other, unshelled	15	E
0810.90.54	- - - Shelled	15	E
0810.90.70	- - Rambutan (<i>Nephelium lappaceum</i>)	15	E
0810.90.90	- - Other	15	E
0811.10.00	- Strawberries	15	C
0811.20.00	- Raspberries, blackberries, mulberries, loganberries and currants	15	C
0811.90.00	- Other	15	X
0812.10.10	- - Morello cherries	1	A
0812.10.90	- - Other	10	A
0812.90.10	- - Strawberries	15	C
0812.90.90	- - Other	15	C
0813.10.00	- Apricots	15	C
0813.20.00	- Prunes	15	C
0813.30.10	- - In pieces	15	E
0813.30.90	- - Other	15	E
0813.40.00	- Other fruit	15	E
0813.50.00	- Mixtures of nuts or dried fruits of this Chapter	15	E
0814.00.00	PEEL OF CITRUS FRUIT, MELONS OR WATERMELONS, FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS	15	C
0901.11.10	- - - Raw, in berries	10	X
0901.11.20	- - - Parchment coffee	15	X
0901.11.30	- - - Café oro (unroasted coffee beans)	15	X
0901.11.90	- - - Other	15	X
0901.12.00	- - Decaffeinated	15	X
0901.21.00	- - Not decaffeinated	15	X
0901.22.00	- - Decaffeinated	15	X
0901.90.00	- Other	15	X
0902.10.00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	15	E
0902.20.00	- Other green tea (not fermented)	15	E
0902.30.00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	15	E
0902.40.00	- Other black tea (fermented) and other partly fermented tea	15	E

SAC Code	Description	Base Rate	Staging Category
0903.00.00	MATE	15	A
0904.11.10	- - - Black pepper	10	C
0904.11.90	- - - Other	1	A
0904.12.00	- - Crushed or ground	6	C
0904.21.00	- - Dried, neither crushed nor ground	10	C
0904.22.00	- - Crushed or ground	6	C
0905.10.00	- Neither crushed nor ground	10	C
0905.20.00	- Crushed or ground	10	A
0906.11.00	- - Cinnamon (Cinnamomum zeylanicum Blume)	1	A
0906.19.00	- - Other	1	A
0906.20.00	- Crushed or ground	1	A
0907.10.00	- Neither crushed nor ground	1	A
0907.20.00	- Crushed or ground	1	A
0908.11.00	- - Neither crushed nor ground	1	A
0908.12.00	- - Crushed or ground	1	A
0908.21.00	- - Neither crushed nor ground	1	A
0908.22.00	- - Crushed or ground	1	A
0908.31.10	- - - Amoms	10	A
0908.31.20	- - - Cardamoms	15	A
0908.32.10	- - - Amoms	10	A
0908.32.20	- - - Cardamoms	15	A
0909.21.00	- - Neither crushed nor ground	1	A
0909.22.00	- - Crushed or ground	1	A
0909.31.00	- - Neither crushed nor ground	1	A
0909.32.00	- - Crushed or ground	1	A
0909.61.10	- - - Seeds os anise or badian	1	A
0909.61.20	- - - Seeds of caraway	1	A
0909.61.30	- - - Seeds of fennel; juniper berries	1	A
0909.62.10	- - - Seeds os anise or badian	1	A
0909.62.20	- - - Seeds of caraway	1	A
0909.62.30	- - - Seeds of fennel; juniper berries	1	A
0910.11.10	- - - Dried	10	C
0910.11.90	- - - Other	10	C
0910.12.10	- - - Dried	10	C
0910.12.90	- - - Other	10	C
0910.20.00	- Saffron	10	C
0910.30.00	- Turmeric (curcuma)	10	A
0910.91.00	- - Mixtures referred to in Note 1 b) to this Chapter	10	C
0910.99.10	- - - Thyme	10	G
0910.99.20	- - - Bay leaves	10	C
0910.99.30	- - - Curry	10	C
0910.99.90	- - - Other	10	C
1001.11.00	- - Seed	1	A
1001.19.00	- - Other	1	A

SAC Code	Description	Base Rate	Staging Category
1001.91.00	- - Seed	1	A
1001.99.00	- - Other	1	A
1002.10.00	- Seed	1	A
1002.90.00	- Other	1	A
1003.10.00	- Seed	1	A
1003.90.00	- Other	1	A
1004.10.00	- Seed	1	A
1004.90.00	- Other	1	A
1005.10.00	- Seed	1	A
1005.90.10	- - Popcorn (Zea mays everta)	1	A
1005.90.20	- - Yellow maize (corn)	1	A
1005.90.30	- - White maize (corn)	15	X
1005.90.90	- - Other	15	X
1006.10.10	- - Seed	1	A
1006.10.90	- - Other	36	X
1006.20.00	- Husked (brown) rice	36	X
1006.30.10	- - Medium grain rice, broken at one end, of a fat content from 0.60 % to 0.75 % for puffing, in sacks holding 50 kg, duly labelled	1	A
1006.30.90	- - Other	36	X
1006.40.00	- Broken rice	36	X
1007.10.00	- Seed	1	A
1007.90.00	- Other	15	X
1008.10.00	- Buckwheat	15	C
1008.21.00	- - Seed	1	A
1008.29.00	- - Other	15	A
1008.30.00	- Canary seeds	1	A
1008.40.00	- Fonio (Digitaria spp.)	15	C
1008.50.00	- Quinoa (Chenopodium quinoa)	1	A
1008.60.00	- Triticale	15	C
1008.90.00	- Other cereals	15	C
1101.00.00	WHEAT OR MESLIN FLOUR	6	X
1102.20.00	- Maize (corn) flour	10	X
1102.90.10	- - Barley flour	1	A
1102.90.20	- - Oat flour	10	E
1102.90.30	- - Rice flour	10	X
1102.90.40	- - Rye flour	1	A
1102.90.90	- - Other	1	A
1103.11.00	- - Of wheat	6	E
1103.13.10	- - - Pregelatinised meal (for example meal used as additive in the brewing industry)	1	A
1103.13.90	- - - Other	1	A
1103.19.10	- - - Of oats	1	A
1103.19.20	- - - Of rice	10	X
1103.19.90	- - - Other	1	A

SAC Code	Description	Base Rate	Staging Category
1103.20.10	- - Of wheat	1	A
1103.20.90	- - Other	1	A
1104.12.00	- - Of oats	10	E
1104.19.10	- - - Of barley	1	A
1104.19.90	- - - Other	1	A
1104.22.11	- - - - Stabilized by heat treatment for enzyme inactivation	1	A
1104.22.19	- - - - Other	1	A
1104.22.90	- - - Other	1	A
1104.23.00	- - Of maize (corn)	1	A
1104.29.10	- - - Of barley	1	A
1104.29.90	- - - Other	1	A
1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	1	A
1105.10.00	- Flour, meal and powder	1	A
1105.20.10	- - Flakes and granules	1	A
1105.20.20	- - Pellets	1	A
1106.10.00	- Of the vegetables of heading 07.13	1	A
1106.20.00	- Of sago or of roots or tubers of heading 07.14	1	A
1106.30.00	- Of the products of Chapter 8	1	A
1107.10.00	- Not roasted	1	A
1107.20.00	- Roasted	1	A
1108.11.00	- - Wheat starch	1	A
1108.12.00	- - Maize (corn) starch	1	A
1108.13.00	- - Potato starch	1	A
1108.14.00	- - Manioc (cassava) starch	1	A
1108.19.00	- - Other starches	1	A
1108.20.00	- Inulin	1	A
1109.00.00	WHEAT GLUTEN, WHETHER OR NOT DRIED	1	A
1201.10.00	- For sowing	1	A
1201.90.00	- Other	1	A
1202.30.00	- For sowing	1	A
1202.41.00	- - In shell	1	A
1202.42.00	- - Shelled, whether or not broken	1	A
1203.00.00	COPRA	1	A
1204.00.00	LINSEED, WHETHER OR NOT BROKEN	1	A
1205.10.10	- - For sowing	1	A
1205.10.90	- - Other	1	A
1205.90.10	- - For sowing	1	A
1205.90.90	- - Other	1	A
1206.00.00	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN	1	A
1207.10.10	- - For sowing	1	A
1207.10.90	- - Other	1	A
1207.21.00	- - For sowing	1	A
1207.29.00	- - Other	1	A
1207.30.00	- Castor oil seeds	1	A

SAC Code	Description	Base Rate	Staging Category
1207.40.10	- - In shell	1	A
1207.40.20	- - Shelled	1	A
1207.50.00	- Mustard seeds	1	A
1207.60.00	- Safflower (<i>Carthamus tinctorius</i>) seeds	1	A
1207.70.00	- Melon seeds	1	A
1207.91.00	- - Poppy seeds	1	A
1207.99.00	- - Other	1	A
1208.10.00	- Of soybeans	6	A
1208.90.00	- Other	6	A
1209.10.00	- Sugar beet seeds	1	A
1209.21.00	- - Of lucerne (alfalfa)	1	A
1209.22.00	- - Of clover (<i>Trifolium</i> spp.)	1	A
1209.23.00	- - Of fescue	1	A
1209.24.00	- - Of Kentucky blue grass (<i>Poa pratensis</i> L.)	1	A
1209.25.00	- - Of rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.)	1	A
1209.29.10	- - - Beet seeds, other than sugar beet seed	1	A
1209.29.20	- - - Timothy grass (<i>Phleum pratensis</i>) seed	1	A
1209.29.90	- - - Other	1	A
1209.30.10	- - Of petunia	1	A
1209.30.90	- - Other	1	A
1209.91.00	- - Vegetable seeds	1	A
1209.99.00	- - Other	1	A
1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	1	A
1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	1	A
1211.20.00	- Ginseng roots	1	A
1211.30.00	- Coca leaves	1	A
1211.40.00	- Poppy straw	1	A
1211.90.10	- - Raicilla or ipecacuana	1	A
1211.90.20	- - Liquorice roots	1	A
1211.90.90	- - Other	1	A
1212.21.00	- - Fit for human consumption	1	A
1212.29.00	- - Other	1	A
1212.91.00	- - Sugar beet	1	A
1212.92.10	- - - Seeds	1	A
1212.92.90	- - - Other	1	A
1212.93.00	- - Sugar cane	1	A
1212.94.00	- - Chicory roots	1	A
1212.99.30	- - - Apricot, peach (including nectarine) or plum stones and kernels	1	A
1212.99.90	- - - Other	1	A
1213.00.00	CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS	6	C

SAC Code	Description	Base Rate	Staging Category
1214.10.00	- Lucerne (alfalfa) meal and pellets	6	A
1214.90.00	- Other	6	C
1301.20.00	- Gum arabic	1	A
1301.90.10	- - Lac	1	A
1301.90.90	- - Other	1	A
1302.11.00	- - Opium	1	A
1302.12.00	- - Of liquorice	1	A
1302.13.00	- - Of hops	1	A
1302.19.10	- - - For medicinal use	1	A
1302.19.20	- - - For insecticidal, fungicidal or similar uses	1	A
1302.19.30	- - - Juices and extracts of pyrethrum or of roots containing rotenone	1	A
1302.19.90	- - - Other	1	A
1302.20.00	- Pectic substances, pectinates and pectates	1	A
1302.31.00	- - Agar-agar	1	A
1302.32.00	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	1	A
1302.39.00	- - Other	1	A
1401.10.00	- Bamboos	6	A
1401.20.00	- Rattans	1	A
1401.90.10	- - Osier	1	A
1401.90.20	- - Reeds	1	A
1401.90.90	- - Other	1	A
1404.20.00	- Cotton linters	1	A
1404.90.10	- - Vegetable materials of the kind used primarily as stuffing (for example: kapok, vegetable hair and eel grass), whether or not put up as a layer or with supporting of other materials	1	A
1404.90.20	- - Vegetable materials of the kind used primarily in the manufacture of brooms, or in brushes (for example: sorghum, piassava, couch-grass or istle), whether or not in hanks or bundles	6	A
1404.90.31	- - - Annatto (achiote)	15	E
1404.90.39	- - - Other	6	A
1404.90.90	- - Other	6	A
1501.10.00	- Lard	15	E
1501.20.00	- Other pig fat	15	E
1501.90.00	- Other	15	E
1502.10.00	- Tallow	1	A
1502.90.00	- Other	1	A
1503.00.10	- Solar stearin, and lard oil	15	E
1503.00.90	- Other	1	A
1504.10.00	- Fish-liver oils and their fractions	1	A
1504.20.00	- Fats and oils and their fractions, of fish, other than liver oils	1	A
1504.30.00	- Fats and oils and their fractions, of marine mammals	1	A
1505.00.00	WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM, INCLUDING LANOLIN	1	A

SAC Code	Description	Base Rate	Staging Category
1506.00.00	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	10	E
1507.10.00	- Crude oil, whether or not degummed	6	G
1507.90.00	- Other	15	X
1508.10.00	- Crude oil	6	G
1508.90.00	- Other	15	G
1509.10.00	- Virgin	10	G
1509.90.00	- Other	10	G
1510.00.00	OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF SUCH OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING 15.09	15	G
1511.10.00	- Crude oil	6	X
1511.90.10	-- Palm stearin with an iodine index not exceeding 48	6	X
1511.90.90	-- Other	15	X
1512.11.00	-- Crude oil	6	G
1512.19.00	-- Other	15	X
1512.21.00	-- Crude oil, whether or not gossypol has been removed	6	G
1512.29.00	-- Other	15	X
1513.11.00	-- Crude oil	10	G
1513.19.00	-- Other	15	X
1513.21.00	-- Crude oil	6	X
1513.29.00	-- Other	15	X
1514.11.00	-- Crude oil	6	G
1514.19.00	-- Other	15	G
1514.91.00	-- Crude oil	6	G
1514.99.00	-- Other	15	G
1515.11.00	-- Crude oil	6	G
1515.19.00	-- Other	6	G
1515.21.00	-- Crude oil	6	X
1515.29.00	-- Other	15	X
1515.30.00	- Castor oil and its fractions	6	E
1515.50.00	- Sesame oil and its fractions	15	G
1515.90.10	-- Other drying oils	6	X
1515.90.20	-- Jojoba oil and its fractions	6	G
1515.90.30	-- Tung oil and its fractions	6	G
1515.90.90	-- Other	15	X
1516.10.00	- Animal fats and oils and their fractions	15	X
1516.20.10	-- Non-lauric vegetable fat, partially hydrogenated with a softening scope not less than 32 °C and not greater than 41 °C, of the kind used as substitutes of cocoa butter	6	X
1516.20.90	-- Other	15	X
1517.10.00	- Margarine, excluding liquid margarine	15	X
1517.90.10	-- Preparations with a base of mixed fats with added flavouring substances, for use in the preparation of	15	X

SAC Code	Description	Base Rate	Staging Category
	foodstuffs		
1517.90.20	- - Preparations with a base of hydrogenated vegetable oils, containing added magnesium carbonate, for use as mould release preparations for confectionary and bakery products	1	A
1517.90.90	- - Other	10	X
1518.00.10	- Epoxidised soyabean oil, used exclusively in industry for the production of polymer compounds	1	A
1518.00.90	- Other	6	X
1520.00.00	GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES	6	G
1521.10.00	- Vegetable waxes	6	G
1521.90.00	- Other	6	G
1522.00.00	DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES	10	G
1601.00.10	- Of bovine animals	15	X
1601.00.20	- Of poultry of heading 01.05	151	X
1601.00.30	- Of swine	36	X
1601.00.80	- Other	15	X
1601.00.90	- Mixtures	36	X
1602.10.10	- - Of meat or meat offal of bovine animals	15	X
1602.10.20	- - Of meat or meat offal of poultry of heading 01.05	151	X
1602.10.30	- - Of meat or meat offal of swine	15	X
1602.10.80	- - Other	15	X
1602.10.90	- - Mixtures	15	X
1602.20.00	- Of liver of any animal	15	G
1602.31.00	- Of turkeys (gallopavus)	41	X
1602.32.10	- - - Legs and thighs, whether or not joined	41	X
1602.32.90	- - - Other	41	X
1602.39.00	- - Other	41	X
1602.41.00	- - Hams and cuts thereof	36	X
1602.42.00	- - Shoulders and cuts thereof	36	X
1602.49.10	- - - Pigskin, dried, cooked and pressed	6	E
1602.49.90	- - - Other	36	X
1602.50.00	- Of bovine animals	15	X
1602.90.00	- Other, including preparations of blood of any animal	15	G
1603.00.00	EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	6	A
1604.11.00	- - Salmon	15	A
1604.12.00	- - Herrings	15	C
1604.13.00	- - Sardines, sardinella and brisling or sprats	15	G
1604.14.10	- - - Cooked loins of tuna, frozen	15	X
1604.14.90	- - - Other	15	X
1604.15.00	- - Mackerel	15	F
1604.16.00	- - Anchovies	15	F
1604.17.00	- - Eels	15	E

SAC Code	Description	Base Rate	Staging Category
1604.19.00	- - Other	15	F
1604.20.00	- Other prepared or preserved fish	15	D
1604.31.00	- - Caviar	15	E
1604.32.00	- - Caviar substitutes	15	C
1605.10.00	- Crabs, excluding macrura	15	C
1605.21.00	- - - Not in airtight containers	15	E
1605.29.00	- - Other	15	E
1605.30.00	- Lobster	15	E
1605.40.10	- - Lobsters	15	E
1605.40.90	- - Other	15	E
1605.51.00	- - Oysters	15	E
1605.52.00	- - Scallops, queen scallops and other molluscs of the genera Pecten, Chlamys or Placopecten	15	E
1605.53.00	- - Mussels	15	E
1605.54.00	- - Cuttle fish and squid	15	G
1605.55.00	- - Octopus	15	E
1605.56.00	- - Clams, cockles and arkshells	15	G
1605.57.00	- - Abalone	15	E
1605.58.00	- - Snails, other than sea snails	15	E
1605.59.00	- - Other	15	E
1605.61.00	- - Sea cucumbers	15	E
1605.62.00	- - Sea urchins	15	E
1605.63.00	- - Jellyfish	15	E
1605.69.00	- - Other	15	C
1701.12.00	- - Beet sugar	46	X
1701.13.00	- - Cane sugar specified in Subheading Note 2 to this Chapter	46	X
1701.14.00	- - Other cane sugar	46	X
1701.91.00	- - Containing added flavouring or colouring matter	46	X
1701.99.00	- - Other	46	X
1702.11.00	- - Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	1	A
1702.19.00	- - Other	1	A
1702.20.00	- Maple sugar and maple syrup	10	X
1702.30.11	- - - Chemically pure glucose	1	A
1702.30.12	- - - Glucose syrup	1	A
1702.30.20	- - Containing in the dry state less than 20 % fructose by weight	10	X
1702.40.00	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % fructose by weight, excluding invert sugar	10	X
1702.50.00	- Chemically pure fructose	1	A
1702.60.00	- Other fructoses and fructose syrups, containing in the dry state more than 50 % fructose by weight, excluding invert sugar	10	X
1702.90.10	- - Chemically pure maltose	1	A
1702.90.20	- - Other sugars and other sugar syrups, excluding sucrose	1	A

SAC Code	Description	Base Rate	Staging Category
	syrup or caramel		
1702.90.90	- - Other	15	X
1703.10.00	- Cane molasses	15	X
1703.90.00	- Other	15	X
1704.10.00	- Chewing gum, whether or not sugar-coated	15	X
1704.90.00	- Other	15	X
1801.00.00	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED	1	A
1802.00.00	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE	1	A
1803.10.00	- Not defatted	10	E
1803.20.00	- Wholly or partly defatted	10	E
1804.00.00	COCOA BUTTER, FAT AND OIL	10	E
1805.00.00	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	10	E
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	15	X
1806.20.10	- - Liquid preparations with a base of maize syrup and partially hydrogenated palm oil, of the kind used for decorating and filling pastry products	1	A
1806.20.90	- - Other	15	X
1806.31.00	- - Filled	15	X
1806.32.00	- - Not filled	15	X
1806.90.00	- Other	15	X
1901.10.11	- - - For infant feeding ("infant formula")	1	A
1901.10.19	- - - Other	1	A
1901.10.20	- - Preparations for infant feeding ("infant formula") other than those included in tariff subdivision 1901.10.11	1	A
1901.10.90	- - Other	10	X
1901.20.00	- Mixes and doughs for the preparation of pastry, biscuits, or other bakers' wares of heading 19.05	15	X
1901.90.10	- - Malt extract	1	A
1901.90.20	- - Modified milk powder other than goods of subdivisions 1901.10.11 and 1901.10.19	1	A
1901.90.40	- - Food preparations of the kind referred to in Note 1 a) to Chapter 30, other than goods of subdivision 2202.90.10	10	X
1901.90.90	- - Other	15	X
1902.11.00	- - Containing eggs	15	X
1902.19.00	- - Other	15	X
1902.20.00	- Stuffed pasta, whether or not cooked or otherwise prepared	15	X
1902.30.00	- Other pasta	15	X
1902.40.00	- Couscous	15	A
1903.00.00	TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS OR SIFTINGS OR IN SIMILAR FORMS	15	C
1904.10.10	- - Rice flour pellets	1	A
1904.10.90	- - Other	15	X
1904.20.00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal	15	X

SAC Code	Description	Base Rate	Staging Category
	flakes or swelled cereals		
1904.30.00	- Bulgur wheat	15	C
1904.90.10	- - Pre-cooked rice	15	X
1904.90.90	- - Other	15	X
1905.10.00	- Crispbread called "knäckebröt"	15	E
1905.20.00	- Gingerbread and the like	15	E
1905.31.10	- - - Containing added cocoa, for ice cream wafers	15	X
1905.31.90	- - - Other	15	X
1905.32.00	- - Waffles and wafers, whether or not filled	15	X
1905.40.00	- Toasted bread and similar toasted products	15	X
1905.90.00	- Other	15	X
2001.10.00	- Cucumbers and gherkins	15	G
2001.90.10	- - Elotitos (young maize (corn) kernels)	15	E
2001.90.20	- - Onions	15	G
2001.90.90	- - Other	15	G
2002.10.00	- Tomatoes, whole or in pieces	15	G
2002.90.10	- - Tomato concentrate	1	A
2002.90.90	- - Other	15	X
2003.10.00	- Mushrooms of the genus Agaricus	10	C
2003.90.10	- - Truffles	15	E
2003.90.90	- - Other	10	E
2004.10.00	- Potatoes	41	X
2004.90.00	- Other vegetables and mixtures of vegetables	15	G
2005.10.00	- Homogenized vegetables	15	G
2005.20.00	- Potatoes	41	X
2005.40.00	- Peas (Pisum sativum)	15	G
2005.51.00	- - Shelled	15	X
2005.59.00	- - Other	15	X
2005.60.00	- Asparagus	15	E
2005.70.00	- Olives	15	E
2005.80.00	- Sweet corn (Zea mays var. Saccharata)	15	E
2005.91.00	- - Bamboo shoots	15	E
2005.99.00	- - Other	15	G
2006.00.00	VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLIZED)	15	E
2007.10.00	- Homogenized preparations	15	E
2007.91.00	- - Citrus fruit	15	X
2007.99.10	- - - Pear, apple, apricot or peach paste for industrial transformation, in containers with a net content of 5 kg or more	1	A
2007.99.90	- - - Other	15	C
2008.11.10	- - - Butter	15	G
2008.11.90	- - - Other	15	G
2008.19.10	- - - Almond, hazelnut or other nut pastes, not containing added sugar	6	E

SAC Code	Description	Base Rate	Staging Category
2008.19.90	- - - Other	15	E
2008.20.00	- Pineapples	15	E
2008.30.00	- Citrus fruit	15	X
2008.40.00	- Pears	15	E
2008.50.00	- Apricots	15	E
2008.60.00	- Cherries	15	E
2008.70.00	- Peaches, including nectarines	15	E
2008.80.00	- Strawberries	15	E
2008.91.00	- - Palm hearts	15	E
2008.93.00	- - Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)	15	E
2008.97.00	- - Mixtures	15	X
2008.99.00	- - Other	15	D
2009.11.00	- - Frozen	15	E
2009.12.00	- - Not frozen, of a Brix value not exceeding 20	15	H
2009.19.10	- - - Concentrated juice	1	A
2009.19.90	- - - Other	15	H
2009.21.00	- - Of a Brix value not exceeding 20	15	G
2009.29.10	- - - Concentrated juice	6	G
2009.29.90	- - - Other	15	G
2009.31.00	- - Of a Brix value not exceeding 20	15	G
2009.39.00	- - Other	15	G
2009.41.00	- - Of a Brix value not exceeding 20	15	X
2009.49.00	- - Other	15	X
2009.50.00	- Tomato juice	15	G
2009.61.00	- - Of a Brix value not exceeding 30	15	G
2009.69.10	- - - Concentrated juice, whether or not frozen	1	A
2009.69.20	- - - Grape must	1	A
2009.69.90	- - - Other	15	E
2009.71.00	- - Of a Brix value not exceeding 20	15	X
2009.79.10	- - - Concentrated juice, whether or not frozen	1	A
2009.79.90	- - - Other	15	X
2009.81.00	- - Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice	15	X
2009.89.10	- - - Pear, quince, apricot, cherry, peach, plums or sloes concentrated juice, whether or not frozen	1	A
2009.89.20	- - - Passion fruit juice (<i>Passiflora</i> spp.)	15	G
2009.89.30	- - - Soursop juice (<i>Annona muricata</i>)	15	G
2009.89.40	- - - Concentrated tamarind juice	15	G
2009.89.90	- - - Other	15	X
2009.90.00	- Mixtures of juices	15	X
2101.11.00	- - Extracts, essences and concentrates	15	X
2101.12.00	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	15	X
2101.20.00	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or	15	X

SAC Code	Description	Base Rate	Staging Category
	concentrates, or with a basis of tea or maté		
2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	15	E
2102.10.10	- - Culture yeasts	1	A
2102.10.90	- - Other	1	A
2102.20.00	- Inactive yeasts; other dead single-cell micro-organisms	1	A
2102.30.00	- Prepared baking powders	10	X
2103.10.00	- Soy sauce	15	E
2103.20.00	- Tomato ketchup and other tomato sauces	15	X
2103.30.10	- - Mustard flour	6	A
2103.30.20	- - Prepared mustard	15	E
2103.90.00	- Other	15	X
2104.10.00	- Soups and broths and preparations therefor; prepared soups and broths	15	X
2104.20.00	- Homogenized composite food preparations	15	G
2105.00.00	ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA	66	X
2106.10.00	- Protein concentrates and textured protein substances	1	A
2106.90.10	- - Vegetable protein hydrolysates	1	A
2106.90.20	- - Powders for table creams, jellies, ice creams, and similar preparations, whether or not sweetened	15	G
2106.90.30	- - Compound preparations for the drinks industry, other than goods of subdivision 3302.10.20	1	A
2106.90.40	- - Improvers for bread-making	10	E
2106.90.50	- - Autolyzed yeasts (yeast extracts)	6	C
2106.90.60	- - Dairy products substitutes, whether or not containing products from headings 04.01 to 04.06	15	X
2106.90.71	- - - Preparations for infant feeding ("infant formula"), packaged for retail sale	1	A
2106.90.79	- - - Other	10	X
2106.90.80	- - Liquid preparations based on maize syrup and partially hydrogenated palm oil, of the kind used for decorating and filling pastry products, in containers holding more than 2 kg	1	A
2106.90.91	- - - Preparation for the food industry of a stabiliser/emulsifier type	1	A
2106.90.92	- - - Antioxidant preparations based on ascorbyl palmitate, tocopherol and lecithin, of the kind used in the food industry	1	A
2106.90.93	- - - Preparations of the kind used as flavorings in the food industry, based mainly of: dairy solids, caseinates, sodium chloride, carbohydrates and fats	15	X
2106.90.99	- - - Other	15	X
2201.10.00	- Mineral waters and aerated waters	15	X
2201.90.00	- Other	15	X
2202.10.00	- Waters including mineral waters and aerated waters, containing added sugar or other sweetener or flavouring	15	E
2202.90.10	- - Food preparations of the kind referred to in Note 1 a) to Chapter 30, for use as beverages	10	E
2202.90.90	- - Other (<i>except for aloe and milk-based beverages</i>)	15	G
2202.90.90 A	- - <i>Only aloe beverages</i>	15	A

SAC Code	Description	Base Rate	Staging Category
2202.90.90 B	- - Milk-based beverages	15	X
2203.00.00	BEER MADE FROM MALT	15	X
2204.10.00	- Sparkling wine	15	E
2204.21.00	- - In containers holding 2 litres or less	15	E
2204.29.00	- - Other	15	E
2204.30.00	- Other grape must	15	E
2205.10.00	- In containers holding 2 litres or less	15	E
2205.90.00	- Other	15	E
2206.00.00	OTHER FERMENTED BEVERAGES (FOR EXAMPLE CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT SPECIFIED OR INCLUDED ELSEWHERE	15	X
2207.10.10	- - Absolute ethyl alcohol	10	X
2207.10.90	- - Other	15	X
2207.20.00	- Ethyl alcohol and other spirits, denatured, of any strength	15	X
2208.20.10	- With an alcoholic strength by volume of 60 % vol or more	10	X
2208.20.90	- - Other	15	X
2208.30.10	- - With an alcoholic strength by volume exceeding 60 % vol	10	E
2208.30.90	- - Other	15	E
2208.40.10	- - Rum	15	X
2208.40.90	- - Other	15	X
2208.50.00	- Gin and Geneva	15	E
2208.60.10	- - With an alcoholic strength by volume exceeding 60 % vol	10	X
2208.60.90	- - Other	15	X
2208.70.00	- Liqueurs	15	X
2208.90.10	- - Undenatured ethyl alcohol	10	X
2208.90.90	- - Other	15	X
2209.00.00	VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID	15	C
2301.10.00	- Flours, meals and pellets, of meat or meat offal; greaves	10	E
2301.20.10	- - Fish flour	1	A
2301.20.90	- - Other	6	D
2302.10.00	- Of maize (corn)	6	B
2302.30.00	- Of wheat	6	A
2302.40.10	- - Of rice	6	B
2302.40.90	- - Other	6	E
2302.50.00	- Of leguminous plants	6	B
2303.10.10	- - Of maize (corn) including the commercially called maize gluten	1	A
2303.10.90	- - Other	6	A
2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	6	B
2303.30.00	- Brewing or distilling dregs and waste	6	B
2304.00.10	- Flour	5	E

SAC Code	Description	Base Rate	Staging Category
2304.00.90	- Other	6	E
2305.00.00	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL	6	B
2306.10.00	- Of cotton seeds	6	C
2306.20.00	- Of linseed	6	B
2306.30.00	- Of sunflower seeds	6	B
2306.41.00	- - Rape or colza seeds with a low erucic acid content	6	C
2306.49.00	- - Other	6	C
2306.50.00	- Of coconut or copra	6	C
2306.60.00	- Of palm nuts or kernels	6	E
2306.90.10	- - Of maize (corn) germ	6	C
2306.90.90	- - Other	6	B
2307.00.00	WINE LEES; ARGOL	6	B
2308.00.10	- Acorns and horse-chestnuts	6	C
2308.00.90	- Other	6	C
2309.10.00	- Dog or cat food, put up for retail sale	15	X
2309.90.11	- - - For aquarium fish	15	G
2309.90.19	- - - Other	15	G
2309.90.20	- - Feeding preparations for birds	15	X
2309.90.30	- - Forage preparations with molasses or sugar added	10	X
2309.90.41	- - - Containing antibiotics or vitamins, whether or not intermixed	1	A
2309.90.49	- - - Other	6	G
2309.90.90	- - Other	15	G
2401.10.10	- - Virginia	6	E
2401.10.20	- - Burley	6	E
2401.10.30	- - Turkish (oriental)	1	A
2401.10.90	- - Other	6	E
2401.20.10	- - Virginia	6	E
2401.20.20	- - Burley	6	E
2401.20.30	- - Turkish (oriental)	1	A
2401.20.90	- - Other	6	E
2401.30.10	- - Virginia	6	E
2401.30.20	- - Burley	6	E
2401.30.30	- - Turkish (oriental)	1	A
2401.30.90	- - Other	6	E
2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	15	G
2402.20.00	- Cigarettes containing tobacco	41	X
2402.90.00	- Other	15	G
2403.11.00	- - Water pipe tobacco specified in Subheading Note 1 to this Chapter	15	G
2403.19.10	- - - Shredded tobacco, for making cigarettes	15	G
2403.19.90	- - - Other	15	G
2403.91.00	- - "Homogenized" or "reconstituted" tobacco	1	A

SAC Code	Description	Base Rate	Staging Category
2403.99.00	- - Other	6	G
2501.00.10	- Sodium chloride with a purity of 99.9 % or more	1	A
2501.00.20	- Refined salt	15	C
2501.00.90	- Other	15	C
2502.00.00	UNROASTED IRON PYRITES	1	A
2503.00.00	SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR	1	A
2504.10.00	- In powder or in flakes	1	A
2504.90.00	- Other	1	A
2505.10.00	- Silica sands and quartz sands	1	A
2505.90.00	- Other	1	A
2506.10.00	- Quartz	1	A
2506.20.10	- - Crude or roughly trimmed	1	A
2506.20.90	- - Other	1	A
2507.00.00	KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED	1	A
2508.10.00	- Bentonite	1	A
2508.30.00	- Fire-clay	1	A
2508.40.10	- - Decolourizing earths and fuller's earth	1	A
2508.40.90	- - Other	1	A
2508.50.00	- Andalusite, kyanite and sillimanite	1	A
2508.60.00	- Mullite	1	A
2508.70.00	- Chamotte or dinas earths	1	A
2509.00.00	CHALK	1	A
2510.10.00	- Unground	1	A
2510.20.00	- Ground	1	A
2511.10.00	- Natural barium sulphate (barytes)	1	A
2511.20.00	- Natural barium carbonate (witherite)	1	A
2512.00.00	SILICEOUS FOSSIL MEALS (FOR EXAMPLE KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER OR NOT CALCINED, WITH AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS	1	A
2513.10.10	- - Crude or in irregular pieces, including crushed pumice stone ("bimskies")	1	A
2513.10.90	- - Other	1	A
2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives	1	A
2514.00.00	SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS	1	A
2515.11.00	- - Crude or roughly trimmed	10	E
2515.12.00	- - Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs	10	E
2515.20.00	- Ecaussine and other calcareous monumental or building stone; alabaster	10	E
2516.11.00	- - Crude or roughly trimmed	6	C

SAC Code	Description	Base Rate	Staging Category
2516.12.00	- - Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs	6	C
2516.20.10	- - Crude or roughly trimmed	6	C
2516.20.20	- - Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs	6	C
2516.90.00	- Other monumental or building stone	6	C
2517.10.00	- Pebbles, gravel, broken or crushed stone, of the kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	6	A
2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	6	A
2517.30.00	- Tarred macadam	6	A
2517.41.00	- - Of marble	6	A
2517.49.00	- - Other	6	A
2518.10.00	- Dolomite, not calcined or sintered, called "crude"	6	A
2518.20.00	- Calcined or sintered dolomite	6	A
2518.30.00	- Dolomite ramming mix	6	A
2519.10.00	- Natural magnesium carbonate (magnesite)	1	A
2519.90.00	- Other	1	A
2520.10.00	- Gypsum; anhydrite	6	C
2520.20.00	- Plasters	6	C
2521.00.00	LIMESTONE FLUX; STONE OF THE KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT	6	A
2522.10.00	- Quicklime	10	E
2522.20.00	- Slaked lime	10	E
2522.30.00	- Hydraulic lime	10	C
2523.10.00	- Cement clinkers	6	E
2523.21.00	- - White cement, whether or not artificially coloured	1	A
2523.29.00	- - Other	10	E
2523.30.00	- Aluminous cement	10	E
2523.90.00	- Other hydraulic cements	10	E
2524.10.00	- Crocidolite	1	A
2524.90.10	- - Actinolite	1	A
2524.90.20	- - Anthophyllite	1	A
2524.90.30	- - Tremolite	1	A
2524.90.40	- - Amosite	1	A
2524.90.50	- - Chrysotile (white asbestos)	1	A
2524.90.90	- - Other	1	A
2525.10.00	- Crude mica and mica rifted into irregular sheets or splittings	1	A
2525.20.00	- Mica powder	1	A
2525.30.00	- Mica waste	1	A
2526.10.00	- Neither crushed nor powdered	1	A
2526.20.00	- Crushed or powdered	1	A
2528.00.10	Natural sodium borates and their concentrates (whether or not calcinated)	1	A

SAC Code	Description	Base Rate	Staging Category
2528.00.90	- Other	1	A
2529.10.00	- Feldspar	1	A
2529.21.00	- - Containing by weight 97 % or less calcium fluoride	1	A
2529.22.00	- - Containing by weight more than 97 % calcium fluoride	1	A
2529.30.00	- Leucite; nepheline and nepheline syenite	1	A
2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	1	A
2530.20.00	- Kieserite, epsomite (natural magnesium sulphates)	1	A
2530.90.10	- - Natural cryolite; natural chiolite	1	A
2530.90.20	- - Natural micaceous iron oxides	1	A
2530.90.90	- - Other	1	A
2601.11.00	- - Non-agglomerated	1	A
2601.12.00	- - Agglomerated	1	A
2601.20.00	- Roasted iron pyrites (pyrites ashes)	1	A
2602.00.00	MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20 % OR MORE, CALCULATED ON THE DRY WEIGHT	1	A
2603.00.00	COPPER ORES AND CONCENTRATES	1	A
2604.00.00	NICKEL ORES AND CONCENTRATES	1	A
2605.00.00	COBALT ORES AND CONCENTRATES	1	A
2606.00.00	ALUMINIUM ORES AND CONCENTRATES	1	A
2607.00.00	LEAD ORES AND CONCENTRATES	1	A
2608.00.00	ZINC ORES AND CONCENTRATES	1	A
2609.00.00	TIN ORES AND CONCENTRATES	1	A
2610.00.00	CHROMIUM ORES AND CONCENTRATES	1	A
2611.00.00	TUNGSTEN ORES AND CONCENTRATES	1	A
2612.10.00	- Uranium ores and concentrates	1	A
2612.20.00	- Thorium ores and concentrates	1	A
2613.10.00	- Roasted	1	A
2613.90.00	- Other	1	A
2614.00.00	TITANIUM ORES AND CONCENTRATES	1	A
2615.10.00	- Zirconium ores and concentrates	1	A
2615.90.00	- Other	1	A
2616.10.00	- Silver ores and concentrates	6	A
2616.90.10	- - Of gold	6	A
2616.90.90	- - Other	6	A
2617.10.00	- Antimony ores and concentrates	1	A
2617.90.00	- Other	1	A
2618.00.00	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL	1	A
2619.00.00	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL	1	A
2620.11.00	- - Hard zinc spelter	1	A
2620.19.00	- - Other	1	A

SAC Code	Description	Base Rate	Staging Category
2620.21.00	- - Leaded gasoline sludges and leaded anti-knock compound sludges	1	A
2620.29.00	- - Other	1	A
2620.30.00	- Containing mainly copper	1	A
2620.40.00	- Containing mainly aluminium	1	A
2620.60.00	- Containing arsenic, mercury, thallium or their mixtures, of the kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	1	A
2620.91.00	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	1	A
2620.99.00	- - Other	1	A
2621.10.00	- Ash and residues from the incineration of municipal waste	1	A
2621.90.00	- Other	1	A
2701.11.00	- - Anthracite	6	A
2701.12.00	- - Bituminous coal	6	A
2701.19.00	- - Other coal	6	A
2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	6	A
2702.10.00	- Lignites, whether or not pulverised, but not agglomerated	6	A
2702.20.00	- Agglomerated lignites	6	A
2703.00.00	PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED	1	A
2704.00.10	- Coke of coal	1	A
2704.00.90	- Other	1	A
2705.00.00	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	6	A
2706.00.00	TARS DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS	6	A
2707.10.00	- Benzol (benzene)	10	A
2707.20.00	- Toluol (toluene)	10	A
2707.30.00	- Xylol (xylenes)	10	A
2707.40.00	- Naphthalene	10	A
2707.50.00	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method	10	A
2707.91.00	- - Creosote oils	10	A
2707.99.10	- - - Phenols	10	A
2707.99.90	- - - Other	1	A
2708.10.00	- Pitch	10	A
2708.20.00	- Pitch coke	10	A
2709.00.10	- Crude petroleum	1	A
2709.00.90	- Other	1	A
2710.12.10	- - - Petroleum ether	1	A
2710.12.20	- - - Aviation gasoline	0	A
2710.12.30	- - - Other gasolines	1	A

SAC Code	Description	Base Rate	Staging Category
2710.12.40	- - - White spirit	6	A
2710.12.51	- - - - Naphtha	6	A
2710.12.59	- - - - Other	6	A
2710.12.90	- - - Other	6	A
2710.19.11	- - - - Kerosene-type jet fuel ("Avjet turbo fuel")	0	A
2710.19.12	- - - - Other kerosenes	0	A
2710.19.13	- - - - Other oils for industrial use	0	A
2710.19.19	- - - - Other	6	A
2710.19.21	- - - - Diesel oil (gas oil)	0	A
2710.19.22	- - - - Fuel oil No. 6 (Bunker C)	0	A
2710.19.23	- - - - Other fuel oils	0	A
2710.19.24	- - - - Paraffinic or naphthenic base oils, refined	1	A
2710.19.29	- - - - Other	6	A
2710.19.91	- - - - Lubricating oils and greases	6	A
2710.19.92	- - - - Liquids for hydraulic systems	6	A
2710.19.93	- - - - Oils for use in agriculture, of the kind used for pest and disease control	1	A
2710.19.99	- - - - Other	10	A
2710.20.10	- - Light oils and preparations	6	A
2710.20.20	- - Medium oils and preparations	6	A
2710.20.30	- - Heavy oils and preparations	6	A
2710.20.90	- - Other preparations, not specified or included elsewhere	10	A
2710.91.00	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	15	A
2710.99.00	- - Other	15	A
2711.11.00	- - Natural gas	1	A
2711.12.00	- - Propane	0	A
2711.13.00	- - Butanes	0	A
2711.14.00	- - Ethylene, propylene, butylene and butadiene	1	A
2711.19.00	- - Other	1	A
2711.21.00	- - Natural gas	1	A
2711.29.00	- - Other	1	A
2712.10.00	- Petroleum jelly	1	A
2712.20.00	- Paraffin wax containing less than 0.75 % oil by weight	1	A
2712.90.00	- Other	1	A
2713.11.00	- - Not calcined	1	A
2713.12.00	- - Calcined	5	A
2713.20.00	- Petroleum bitumen	0	A
2713.90.00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	6	A
2714.10.00	- Bituminous or oil shales and tar sands	6	A
2714.90.00	- Other	1	A
2715.00.00	BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR	1	A

SAC Code	Description	Base Rate	Staging Category
	PITCH (FOR EXAMPLE BITUMINOUS MASTICS, CUT-BACKS)		
2716.00.00	ELECTRICAL ENERGY	1	A
2801.10.00	- Chlorine	1	A
2801.20.00	- Iodine	1	A
2801.30.00	- Fluorine; bromine	1	A
2802.00.00	SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR	1	A
2803.00.00	CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT SPECIFIED OR INCLUDED ELSEWHERE)	1	A
2804.10.00	- Hydrogen	10	A
2804.21.00	- - Argon	1	A
2804.29.00	- - Other	1	A
2804.30.00	- Nitrogen	1	A
2804.40.00	- Oxygen	10	A
2804.50.00	- Boron; tellurium	1	A
2804.61.00	- Containing no less than 99.99 % silicon by weight	1	A
2804.69.00	- - Other	1	A
2804.70.00	- Phosphorus	1	A
2804.80.00	- Arsenic	1	A
2804.90.00	- Selenium	1	A
2805.11.00	- - Sodium	1	A
2805.12.00	- - Calcium	1	A
2805.19.00	- - Other	1	A
2805.30.00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	1	A
2805.40.00	- Mercury	1	A
2806.10.00	- Hydrogen chloride (hydrochloric acid)	1	A
2806.20.00	- Chlorosulphuric acid	1	A
2807.00.10	- Reagent grade sulphuric acid	1	A
2807.00.90	- Other	10	A
2808.00.00	NITRIC ACID; SULPHONITRIC ACIDS	1	A
2809.10.00	- Diphosphorus pentoxide	1	A
2809.20.00	- Phosphoric acid and polyphosphoric acids	1	A
2810.00.00	OXIDES OF BORON; BORIC ACIDS	1	A
2811.11.00	- - Hydrogen fluoride (hydrofluoric acid)	1	A
2811.19.10	- - - Hydrogen cyanide (CAS 74-90-8)	1	A
2811.19.20	- - - Perchloric acid (CAS 7601-90-3), with a concentration, by weight, not less than 72%	1	A
2811.19.90	- - - Other	1	A
2811.21.00	- - Carbon dioxide	1	A
2811.22.00	- - Silicon dioxide	1	A
2811.29.10	- - - Sulphur dioxide	1	A
2811.29.90	- - - Other	1	A
2812.10.11	- - - Phosphorus trichloride (CAS 7719-12-2)	1	A

SAC Code	Description	Base Rate	Staging Category
2812.10.12	- - - Phosphorus pentachloride (CAS 10026-13-8)	1	A
2812.10.13	- - - Arsenic trichloride (CAS 7784-34-1)	1	A
2812.10.14	- - - Sulfur monochloride (CAS 10025-67-9)	1	A
2812.10.15	- - - Sulfur dichloride (CAS 10545-99-0)	1	A
2812.10.19	- - - Other	1	A
2812.10.21	- - - Phosphorus oxychloride (CAS 10025-87-3)	1	A
2812.10.22	- - - Phosgene (CAS 75-44-5)	1	A
2812.10.23	- - - Thionyl chloride (CAS 7719-09-7)	1	A
2812.10.29	- - - Other	1	A
2812.90.00	- Other	1	A
2813.10.00	- Carbon disulphide	1	A
2813.90.00	- Other	1	A
2814.10.00	- Anhydrous ammonia (liquefied)	1	A
2814.20.00	- Ammonia in aqueous solution	1	A
2815.11.00	- - Solid	1	A
2815.12.00	- - In aqueous solution (soda lye or caustic soda)	1	A
2815.20.00	- Potassium hydroxide (caustic potash)	1	A
2815.30.00	- Peroxides of sodium or potassium	1	A
2816.10.00	- Hydroxide and peroxide of magnesium	1	A
2816.40.00	- Oxides, hydroxides and peroxides, of strontium or barium	1	A
2817.00.00	ZINC OXIDE; ZINC PEROXIDE	1	A
2818.10.00	- Artificial corundum, whether or not chemically defined	1	A
2818.20.00	- Aluminium oxide, other than artificial corundum	1	A
2818.30.00	- Aluminium hydroxide	1	A
2819.10.00	- Chromium trioxide	1	A
2819.90.00	- Other	1	A
2820.10.00	- Manganese dioxide	1	A
2820.90.00	- Other	1	A
2821.10.00	- Iron oxides and hydroxides	1	A
2821.20.00	- Earth colours	1	A
2822.00.00	COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES	1	A
2823.00.00	TITANIUM OXIDES	1	A
2824.10.00	- Lead monoxide (litharge, massicot)	1	A
2824.90.10	- - Red lead and orange lead	1	A
2824.90.90	- - Other	1	A
2825.10.00	- Hydrazine and hydroxylamine and their inorganic salts	1	A
2825.20.00	- Lithium oxide and hydroxide	1	A
2825.30.00	- Vanadium oxides and hydroxides	1	A
2825.40.00	- Nickel oxides and hydroxides	1	A
2825.50.00	- Copper oxides and hydroxides	1	A
2825.60.00	- Germanium oxides and zirconium dioxide	1	A
2825.70.00	- Molybdenum oxides and hydroxides	1	A
2825.80.00	- Antimony oxides	1	A
2825.90.00	- Other	1	A

SAC Code	Description	Base Rate	Staging Category
2826.12.00	- - Of aluminium	1	A
2826.19.10	- - - Of ammonium or of sodium	1	A
2826.19.90	- - - Other	1	A
2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	1	A
2826.90.10	- - Fluorosilicates of sodium or of potassium	1	A
2826.90.90	- - Other	1	A
2827.10.00	- Ammonium chloride	1	A
2827.20.00	- Calcium chloride	1	A
2827.31.00	- - Of magnesium	1	A
2827.32.00	- - Of aluminium	1	A
2827.35.00	- - Of nickel	1	A
2827.39.10	- - - Of iron	1	A
2827.39.20	- - - Of cobalt	1	A
2827.39.30	- - - Of zinc	1	A
2827.39.90	- - - Other	1	A
2827.41.00	- - Of copper	1	A
2827.49.00	- - Other	1	A
2827.51.00	- - Bromides of sodium or of potassium	1	A
2827.59.00	- - Other	1	A
2827.60.00	- Iodides and iodide oxides	1	A
2828.10.00	- Commercial calcium hypochlorite and other calcium hypochlorites	6	A
2828.90.10	- - Sodium hypochlorite	10	A
2828.90.20	- - Other hypochlorites	1	A
2828.90.90	- - Other	1	A
2829.11.00	- - Of sodium	1	A
2829.19.00	- - Other	1	A
2829.90.10	- - Potassium bromate (CAS 7758-01-2)	1	A
2829.90.20	- - Potassium iodate (CAS 7758-05-6)	1	A
2829.90.30	- - Calcium iodate (CAS 7789-80-2)	1	A
2829.90.90	- - Other	1	A
2830.10.00	- Sodium sulphides	1	A
2830.90.10	- - Zinc sulphide	1	A
2830.90.20	- - Cadmium sulphide	1	A
2830.90.90	- - Other	1	A
2831.10.00	- Of sodium	1	A
2831.90.00	- Other	1	A
2832.10.00	- Sodium sulphites	1	A
2832.20.00	- Other sulphites	1	A
2832.30.00	- Thiosulphates	1	A
2833.11.00	- - Disodium sulphate	1	A
2833.19.00	- - Other	1	A
2833.21.00	- - Of magnesium	1	A
2833.22.00	- - Of aluminium	1	A
2833.24.00	- - Of nickel	1	A

SAC Code	Description	Base Rate	Staging Category
2833.25.00	- - Of copper	1	A
2833.27.00	- - Of barium	1	A
2833.29.10	- - - Of chromium	1	A
2833.29.20	- - - Of zinc	1	A
2833.29.90	- - - Other	1	A
2833.30.00	- Alums	1	A
2833.40.00	- Peroxosulphates (persulphates)	1	A
2834.10.00	- Nitrites	1	A
2834.21.00	- - Of potassium	1	A
2834.29.00	- - Other	1	A
2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	1	A
2835.22.00	- - Of mono- or disodium	1	A
2835.24.00	- - Of potassium	1	A
2835.25.00	- - Calcium hydrogenorthophosphate ("dicalcium phosphate")	1	A
2835.26.00	- - Other phosphates of calcium	1	A
2835.29.10	- - - Of trisodium	1	A
2835.29.90	- - - Other	1	A
2835.31.00	- Sodium triphosphate (sodium tripolyphosphate)	1	A
2835.39.00	- - Other	1	A
2836.20.00	- Disodium carbonate	1	A
2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)	1	A
2836.40.00	- Potassium carbonates	1	A
2836.50.00	- Calcium carbonate	1	A
2836.60.00	- Barium carbonate	1	A
2836.91.00	- - Lithium carbonates	1	A
2836.92.00	- - Strontium carbonate	1	A
2836.99.10	- - - Commercial ammonium carbonate and other ammonium carbonates	1	A
2836.99.20	- - - Lead carbonates	1	A
2836.99.90	- - - Other	1	A
2837.11.00	- - Of sodium	1	A
2837.19.00	- - Other	1	A
2837.20.00	- Complex cyanides	1	A
2839.11.00	- - Metasilicates	1	A
2839.19.00	- - Other	1	A
2839.90.10	- - Of potassium	1	A
2839.90.90	- - Other	1	A
2840.11.00	- - Anhydrous	1	A
2840.19.00	- - Other	1	A
2840.20.00	- Other borates	1	A
2840.30.00	- Peroxoborates (perborates)	1	A
2841.30.00	- Sodium dichromate	1	A
2841.50.10	- Chromates of zinc or of lead	1	A

SAC Code	Description	Base Rate	Staging Category
2841.50.20	- - Ammonium dichromate (CAS 7789-09-5)	1	A
2841.50.90	- - Other	1	A
2841.61.00	- - Potassium permanganate	1	A
2841.69.00	- - Other	1	A
2841.70.00	- Molybdates	1	A
2841.80.00	- Wolframates (tungstates)	1	A
2841.90.10	- - Aluminates	1	A
2841.90.90	- - Other	1	A
2842.10.00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	1	A
2842.90.10	- - Fulminates, cyanates and thiocyanates	1	A
2842.90.90	- - Other	1	A
2843.10.00	- Colloidal precious metals	1	A
2843.21.00	- - Silver nitrate	1	A
2843.29.00	- - Other	1	A
2843.30.00	- Gold compounds	1	A
2843.90.00	- Other compounds; amalgams	1	A
2844.10.00	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	1	A
2844.20.00	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	1	A
2844.30.00	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	1	A
2844.40.00	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	1	A
2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	1	A
2845.10.00	- Heavy water (deuterium oxide)	1	A
2845.90.00	- Other	1	A
2846.10.00	- Cerium compounds	1	A
2846.90.00	- Other	1	A
2847.00.10	- With a concentration, by weight, not less than 70% (CAS 7722-84-1)	1	A
2847.00.90	- Other	1	A
2848.00.00	PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS	1	A
2849.10.00	- Of calcium	1	A
2849.20.00	- Of silicon	1	A
2849.90.00	- Other	1	A
2850.00.00	HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE	1	A

SAC Code	Description	Base Rate	Staging Category
	ALSO CARBIDES OF HEADING 28.49		
2852.10.00	- Chemically defined	1	A
2852.90.00	- Other	1	A
2853.00.10	- Cyanogen chloride (CAS 506-77-4)	1	A
2853.00.90	- Other	1	A
2901.10.00	- Saturated	1	A
2901.21.00	- - Ethylene	1	A
2901.22.00	- - Propene (propylene)	1	A
2901.23.00	- - Butene (butylene) and its isomers	1	A
2901.24.00	- - Buta-1,3-diene and isoprene	1	A
2901.29.10	- - - Acetylene	10	A
2901.29.90	- - - Other	1	A
2902.11.00	- - Cyclohexane	1	A
2902.19.10	- - - Camphene (3,3 dimethyl-2-methylenenorcamphane)	1	A
2902.19.90	- - - Other	1	A
2902.20.00	- Benzene	1	A
2902.30.00	- Toluene	1	A
2902.41.00	- - o-Xylene	6	A
2902.42.00	- - m-Xylene	6	A
2902.43.00	- - p-Xylene	6	A
2902.44.00	- - Mixed xylene isomers	6	A
2902.50.00	- Styrene	1	A
2902.60.00	- Ethylbenzene	1	A
2902.70.00	- Cumene	1	A
2902.90.00	- Other	1	A
2903.11.00	- - Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	1	A
2903.12.00	- - Dichloromethane (methylene chloride)	1	A
2903.13.00	- - Chloroform (trichloromethane)	1	A
2903.14.00	- - Carbon tetrachloride	1	A
2903.15.00	- - Ethylene dichloride (ISO) (1,2-dichloroethane)	1	A
2903.19.10	- - - 1,1,1-Trichloroethane (methyl chloroform)	1	A
2903.19.90	- - - Other	1	A
2903.21.00	- - Vinyl chloride (chloroethylene)	1	A
2903.22.00	- - Trichloroethylene	1	A
2903.23.00	- - Tetrachloroethylene (perchloroethylene)	1	A
2903.29.00	- - Other	1	A
2903.31.00	- - Ethylene dibromide (ISO) (1,2-dibromoethane)	1	A
2903.39.10	- - - 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-1-propene (CAS 382-21-8)	1	A
2903.39.21	- - - - Difluoromethane	1	A
2903.39.22	- - - - Trifluoromethane	1	A
2903.39.29	- - - - Other	1	A
2903.39.31	- - - - Difluoroethane	1	A
2903.39.32	- - - - Trifluoroethane	1	A

SAC Code	Description	Base Rate	Staging Category
2903.39.33	- - - - Tetrafluoroethane	1	A
2903.39.34	- - - - Pentafluoroethane	1	A
2903.39.39	- - - - Other	1	A
2903.39.40	- - - Methyl bromide	1	A
2903.39.90	- - - Other	1	A
2903.71.00	- - Chlorodifluoromethane	1	A
2903.72.00	- - Dichlorotrifluoroethanes	1	A
2903.73.00	- - Dichlorofluoroethanes	1	A
2903.74.00	- - Chlorodifluoroethanes	1	A
2903.75.00	- - Dichloropentafluoropropanes	1	A
2903.76.10	- - - Bromochlorodifluoromethane	1	A
2903.76.20	- - - Bromotrifluoromethane	1	A
2903.76.30	- - - Dibromotetrafluoroethanes	1	A
2903.77.10	- - - Trichlorofluoromethane	1	A
2903.77.20	- - - Dichlorodifluoromethane	1	A
2903.77.30	- - - Trichlorotrifluoroethanes	1	A
2903.77.41	- - - - Dichlorotetrafluoroethanes	1	A
2903.77.42	- - - - Chloropentafluoroethane	1	A
2903.77.51	- - - - Chlorotrifluoromethane	1	A
2903.77.52	- - - - Pentachlorofluoroethane	1	A
2903.77.53	- - - - Tetrachlorodifluoroethane	1	A
2903.77.54	- - - - Other chlorofluoroethanes	1	A
2903.77.55	- - - - Heptachlorofluoropropanes, hexachlorodifluoropropanes	1	A
2903.77.56	- - - - Pentachlorotrifluoropropanes, tetrachlorotetrafluoropropanes	1	A
2903.77.57	- - - - Trichloropentafluoropropanes, dichlorohexafluoropropanes	1	A
2903.77.58	- - - - Chloroheptafluoropropanes	1	A
2903.77.59	- - - - Other chlorofluoropropanes	1	A
2903.77.90	- - - Other	1	A
2903.78.00	- - Other perhalogenated derivatives	1	A
2903.79.11	- - - - Dichlorofluoromethane	1	A
2903.79.19	- - - - Other	1	A
2903.79.22	- - - - 2-chloro-1,1,1,2-tetrafluoroethane	1	A
2903.79.25	- - - - Trichlorofluoroethanes	1	A
2903.79.29	- - - - Other	1	A
2903.79.30	- - - Dibromochloropropane (DBCP)	1	A
2903.79.60	- - - Bromofluoromethane	1	A
2903.79.90	- - - Other	1	A
2903.81.00	- - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	1	A
2903.82.10	- - - Aldrin (ISO)	1	A
2903.82.20	- - - Chlordane (ISO)	1	A
2903.82.30	- - - Heptachlor (ISO)	1	A
2903.89.10	- - - Camphechlor (Toxaphene)	1	A

SAC Code	Description	Base Rate	Staging Category
2903.89.20	- - - Mirex	1	A
2903.89.90	- - - Other	1	A
2903.91.00	- - Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	1	A
2903.92.10	- - - Hexachlorobenzene (ISO)	1	A
2903.92.20	- - - DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	1	A
2903.99.10	- - - Pentachlorobenzene	1	A
2903.99.20	- - - Hexabromobiphenyl (CAS 36355-01-8)	1	A
2903.99.90	- - - Other	1	A
2904.10.00	- Derivatives containing only sulpho groups, their salts and ethyl esters	1	A
2904.20.00	- Derivatives containing only nitro or only nitroso groups	1	A
2904.90.10	- - Trichloronitromethane (Chloropicrin) (CAS 76-06-2)	1	A
2904.90.20	- - Perfluorooctane sulfonate	1	A
2904.90.90	- - Other	1	A
2905.11.00	- - Methanol (methyl alcohol)	1	A
2905.12.00	- - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	1	A
2905.13.00	- - Butan-1-ol (n-butyl alcohol)	1	A
2905.14.00	- - Other butanols	1	A
2905.16.00	- - Octanol (octyl alcohol) and its isomers	1	A
2905.17.00	- - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	1	A
2905.19.10	- - - Pentanol (amyl alcohol) and its isomers	1	A
2905.19.91	- - - - Pinacolyl alcohol (CAS 464-07-3)	1	A
2905.19.99	- - - - Other	1	A
2905.22.00	- - Acyclic terpene alcohols	1	A
2905.29.00	- - Other	1	A
2905.31.00	- - Ethylene glycol (ethanediol)	1	A
2905.32.00	- - Propylene glycol (propane-1,2-diol)	1	A
2905.39.00	- - Other	1	A
2905.41.00	- - 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	1	A
2905.42.00	- - Pentaerythritol (pentaerythrite)	1	A
2905.43.00	- - Mannitol	1	A
2905.44.00	- - D-glucitol (sorbitol)	1	A
2905.45.00	- - Glycerol	6	A
2905.49.00	- - Other	1	A
2905.51.00	- - Ethchlorvynol (INN)	1	A
2905.59.00	- - Other	1	A
2906.11.00	- - Menthol	1	A
2906.12.00	- - Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	1	A
2906.13.00	- - Sterols and inositols	1	A
2906.19.10	- - - Terpeneols	1	A
2906.19.90	- - - Other	1	A

SAC Code	Description	Base Rate	Staging Category
2906.21.00	- - Benzyl alcohol	1	A
2906.29.00	- - Other	1	A
2907.11.00	- - Phenol (hydroxybenzene) and its salts	1	A
2907.12.00	- - Cresols and their salts	1	A
2907.13.00	- - Octylphenol, nonylphenol and their isomers; salts thereof	1	A
2907.15.00	- - Naphthols and their salts	1	A
2907.19.10	- - - Xylenols and their salts	1	A
2907.19.90	- - - Other	1	A
2907.21.00	- - Resorcinol and its salts	1	A
2907.22.00	- - Hydroquinone and its salts	1	A
2907.23.00	- - 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	1	A
2907.29.10	- - - Phenol-alcohols	1	A
2907.29.90	- - - Other	1	A
2908.11.00	- - Pentachlorophenol (ISO)	1	A
2908.19.00	- - Other	1	A
2908.91.00	- - Dinoseb (ISO) and its salts	1	A
2908.92.00	- - 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	1	A
2908.99.10	- - - Derivatives containing only sulpho groups, their salts and esters	1	A
2908.99.91	- - - - Picric acid (trinitrophenol) (CAS 88-89-1)	1	A
2908.99.99	- - - - Other	1	A
2909.11.00	- - Diethyl ether (ethyl oxide)	1	A
2909.19.00	- - Other	1	A
2909.20.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	1	A
2909.30.10	- - Octabromodiphenyl ether	1	A
2909.30.20	- - Pentabromodiphenyl ether	1	A
2909.30.90	- - Other	1	A
2909.41.00	- - 2,2'-Oxydiethanol (diethylene glycol; digol)	1	A
2909.43.00	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	1	A
2909.44.10	- - - Monomethyl ethers of ethylene glycol or of diethylene glycol	1	A
2909.44.90	- - - Other	1	A
2909.49.00	- - Other	1	A
2909.50.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	1	A
2909.60.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	1	A
2910.10.00	- Oxirane (ethylene oxide)	1	A
2910.20.00	- Methyloxirane (propylene oxide)	1	A
2910.30.00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	1	A
2910.40.00	- Dieldrin (ISO, INN)	1	A
2910.90.10	- - Endrin (ISO)	1	A
2910.90.90	- - Other	1	A

SAC Code	Description	Base Rate	Staging Category
2911.00.00	ACETALS AND SEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	1	A
2912.11.00	-- Methanal (formaldehyde)	1	A
2912.12.00	-- Ethanal (acetaldehyde)	1	A
2912.19.10	--- Butanal (butyraldehyde, normal isomer)	1	A
2912.19.90	--- Other	1	A
2912.21.00	-- Benzaldehyde (benzoic aldehyde)	1	A
2912.29.00	-- Other	1	A
2912.41.00	-- Vanillin (methyl-protocatechuic aldehyde)	1	A
2912.42.00	-- Ethylvanillin (ethyl protocatechuic aldehyde)	1	A
2912.49.10	--- Aldehyde-alcohols	1	A
2912.49.90	--- Other	1	A
2912.50.00	- Cyclic polymers of aldehydes	1	A
2912.60.00	- Paraformaldehyde	1	A
2913.00.00	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING 29.12	1	A
2914.11.00	-- Acetone	1	A
2914.12.00	-- Butanone (methyl ethyl ketone)	1	A
2914.13.00	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	1	A
2914.19.00	-- Other	1	A
2914.22.00	-- Cyclohexanone and methylcyclohexanones	1	A
2914.23.00	-- Ionones and methylionones	1	A
2914.29.10	--- Camphor	1	A
2914.29.90	--- Other	1	A
2914.31.00	-- Phenylacetone (phenylpropan-2-one)	1	A
2914.39.00	-- Other	1	A
2914.40.00	- Ketone-alcohols and ketone-aldehydes	1	A
2914.50.00	- Ketone-phenols and ketones with other oxygen function	1	A
2914.61.00	-- Anthraquinone	1	A
2914.69.00	-- Other	1	A
2914.70.10	-- Chlordecone	1	A
2914.70.90	-- Other	1	A
2915.11.00	-- Formic acid	1	A
2915.12.00	-- Salts of formic acid	1	A
2915.13.00	-- Esters of formic acid	1	A
2915.21.00	-- Acetic acid	1	A
2915.24.00	-- Acetic anhydride	1	A
2915.29.10	--- Sodium acetate	1	A
2915.29.20	--- Cobalt acetates	1	A
2915.29.90	--- Other	1	A
2915.31.00	-- Ethyl acetate	1	A
2915.32.00	-- Vinyl acetate	1	A
2915.33.00	-- n-Butyl acetate	1	A

SAC Code	Description	Base Rate	Staging Category
2915.36.00	- - Dinoseb acetate (ISO)	1	A
2915.39.10	- - - Isobutyl acetate	1	A
2915.39.20	- - - 2-Ethoxyethyl acetate	1	A
2915.39.90	- - - Other	1	A
2915.40.00	- Mono-, di- or trichloroacetic acids, their salts and esters	1	A
2915.50.00	- Propionic acid, its salts and esters	1	A
2915.60.00	- Butanoic (butyric) acids, pentanoic (valeric) acids, their salts and esters	1	A
2915.70.00	- Palmitic acid, stearic acid, their salts and esters	1	A
2915.90.00	- Other	1	A
2916.11.00	- - Acrylic acid and its salts	1	A
2916.12.00	- - Esters of acrylic acid	1	A
2916.13.00	- - Methacrylic acid and its salts	1	A
2916.14.00	- - Esters of methacrylic acid	1	A
2916.15.00	- - Oleic, linoleic or linolenic acids, their salts and esters	1	A
2916.16.00	- - Binapacryl (ISO)	1	A
2916.19.00	- - Other	1	A
2916.20.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	1	A
2916.31.00	- - Benzoic acid, its salts and esters	1	A
2916.32.00	- - Benzoyl peroxide and benzoyl chloride	1	A
2916.34.00	- - Phenylacetic acid and its salts	1	A
2916.39.10	- - - Esters of phenylacetic acid	1	A
2916.39.90	- - - Other	1	A
2917.11.00	- - Oxalic acid, its salts and esters	1	A
2917.12.10	- - - Dioctyl adipate, di-isobutyl adipate, didecyl adipate and di-isodecyl adipate	1	A
2917.12.90	- - - Other	1	A
2917.13.00	- - Azelaic acid, sebacic acid, their salts and esters	1	A
2917.14.00	- - Maleic anhydride	1	A
2917.19.00	- - Other	1	A
2917.20.00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	1	A
2917.32.10	- - - Of a purity of 99 % or more	1	A
2917.32.90	- - - Other	10	A
2917.33.00	- - Dinonyl or didecyl orthophthalates	1	A
2917.34.10	- - - Dibutyl orthophthalates	1	A
2917.34.90	- - - Other	1	A
2917.35.00	- - Phthalic anhydride	1	A
2917.36.00	- - Terephthalic acid and its salts	1	A
2917.37.00	- - Dimethyl terephthalate	1	A
2917.39.00	- - Other	1	A
2918.11.00	- - Lactic acid, its salts and esters	1	A
2918.12.00	- - Tartaric acid	1	A

SAC Code	Description	Base Rate	Staging Category
2918.13.00	-- Salts and esters of tartaric acid	1	A
2918.14.00	-- Citric acid	1	A
2918.15.00	-- Salts and esters of citric acid	1	A
2918.16.00	-- Gluconic acid, its salts and esters	1	A
2918.18.00	-- Chlorobenzilate (ISO)	1	A
2918.19.10	--- 2,2-Diphenyl-2-hydroxyacetic acid (CAS 76-93-7)	1	A
2918.19.90	--- Other	1	A
2918.21.00	-- Salicylic acid and its salts	1	A
2918.22.00	-- O-Acetylsalicylic acid, its salts and esters	1	A
2918.23.00	-- Other esters of salicylic acid and their salts	1	A
2918.29.00	-- Other	1	A
2918.30.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	1	A
2918.91.00	- - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	1	A
2918.99.00	-- Other	1	A
2919.10.00	- Tris(2,3-dibromopropyl) phosphate	1	A
2919.90.00	- Other	1	A
2920.11.10	--- Parathion (ISO)	1	A
2920.11.20	--- Parathion-methyl (ISO) (methyl-parathion)	1	A
2920.19.00	-- Other	1	A
2920.90.11	--- Trimethyl phosphite (CAS 121-45-9)	1	A
2920.90.12	--- Triethyl phosphite (CAS 122-52-1)	1	A
2920.90.13	--- Dimethyl phosphite (CAS 868-85-9)	1	A
2920.90.14	--- Diethyl phosphite (CAS 762-04-9)	1	A
2920.90.19	--- Other	1	A
2920.90.20	-- Endosulfan	1	A
2920.90.90	-- Other	1	A
2921.11.00	-- Methylamine, di- or trimethylamine and their salts	1	A
2921.19.10	--- Diethylamine and its salts	1	A
2921.19.21	---- bis(2-chloroethyl) ethylamine (nitrogen mustard HN1) (CAS 538-07-8)	1	A
2921.19.22	---- bis(2-chloroethyl) methylamine (nitrogen mustard HN2) (CAS 51-75-2)	1	A
2921.19.23	---- tri(2-chloroethyl) amine (nitrogen mustard HN3) (CAS 555-77-1)	1	A
2921.19.24	---- Chlorides N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) ethylamine and corresponding protonated salts thereof	1	A
2921.19.29	---- Other	1	A
2921.19.90	--- Other	1	A
2921.21.00	-- Ethylenediamine and its salts	1	A
2921.22.00	-- Hexamethylenediamine and its salts	1	A
2921.29.00	-- Other	1	A
2921.30.00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	1	A

SAC Code	Description	Base Rate	Staging Category
2921.41.00	- - Aniline and its salts	1	A
2921.42.00	- - Aniline derivatives and their salts	1	A
2921.43.10	- - - Trifluralin (a,a,a-trifluoro- 2,6-dinitro-N,N-dipropyl-p-toluidine)	6	A
2921.43.20	- - - Tolidine	1	A
2921.43.30	- - - Chloromethylaniline	1	A
2921.43.90	- - - Other	1	A
2921.44.00	- - Diphenylamine and its derivatives; salts thereof	1	A
2921.45.00	- - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	1	A
2921.46.00	- - Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), ethylamphetamine (INN), phenacemphamine (INN), phentermine (INN), lephetamine (INN), levamphetamine (INN) and mefenorex (INN); salts thereof	1	A
2921.49.00	- - Other	1	A
2921.51.00	- - o-, m-, p-Phenylenediamine, diaminitoluenes and their derivatives; salts thereof	1	A
2921.59.00	- - Other	1	A
2922.11.00	- - Monoethanolamine and its salts	1	A
2922.12.00	- - Diethanolamine and its salts	1	A
2922.13.00	- - Triethanolamine and its salts	1	A
2922.14.00	- - Dextropropoxyphene (INN) and its salts	1	A
2922.19.11	- - - - N, N-dimethylaminoethanol (CAS 108-01-0) and corresponding protonated salts	1	A
2922.19.12	- - - - N,N-Diethylaminoethanol (CAS 100-37-8) and corresponding protonated salts	1	A
2922.19.19	- - - - Other	1	A
2922.19.20	- - - Ethyldiethanolamine (CAS 139-87-7)	1	A
2922.19.30	- - - Methyl-diethanolamine (CAS 105-59-9)	1	A
2922.19.90	- - - Other	1	A
2922.21.00	- - Aminonaphthosulphonic acids and their salts	1	A
2922.29.10	- - - Anisidines, dianisidines, phenetidines, and their salts	1	A
2922.29.90	- - - Other	1	A
2922.31.00	- - Amphetamine (INN), methadone (INN) and normethadone (INN); salts thereof	1	A
2922.39.00	- - Other	1	A
2922.41.00	- - Lysine and its esters; salts thereof	1	A
2922.42.00	- - Glutamic acid and its salts	1	A
2922.43.00	- - Anthranilic acid and its salts	1	A
2922.44.00	- - Tilidine (INN) and its salts	1	A
2922.49.00	- - Other	1	A
2922.50.00	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	1	A
2923.10.00	- Choline and its salts	1	A
2923.20.00	- Lecithins and other phosphoaminolipids	1	A
2923.90.00	- Other	1	A

SAC Code	Description	Base Rate	Staging Category
2924.11.00	- - Meprobamate (INN)	1	A
2924.12.10	- - - Fluoroacetamide (ISO)	1	A
2924.12.20	- - - Phosphamidon (ISO)	1	A
2924.12.30	- - - Monocrotophos (ISO)	1	A
2924.19.00	- - Other	1	A
2924.21.00	- - Ureines and their derivatives; salts thereof	1	A
2924.23.00	- - 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	1	A
2924.24.00	- - Ethinamate (INN)	1	A
2924.29.00	- - Other	1	A
2925.11.00	- - Saccharin and its salts	1	A
2925.12.00	- - Glutethimide (INN)	1	A
2925.19.00	- - Other	1	A
2925.21.00	- - Chlordimeform (ISO)	1	A
2925.29.00	- - Other	1	A
2926.10.00	- Acrylonitrile	1	A
2926.20.00	- 1-Cyanoguanidine (dicyandiamide)	1	A
2926.30.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	1	A
2926.90.00	- Other	1	A
2927.00.00	DIAZO-, AZO- OR AZOXY-COMPOUNDS	1	A
2928.00.00	ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE	1	A
2929.10.00	- Isocyanates	1	A
2929.90.10	- - Dihalides N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) phosphoramidic	1	A
2929.90.20	- - N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) phosphoramidates dialkyl (methyl, ethyl, propyl (normal or iso propyl))	1	A
2929.90.90	- - Other	1	A
2930.20.00	- Thiocarbamates and dithiocarbamates	1	A
2930.30.00	- Thiuram mono-, di- or tetrasulphides	1	A
2930.40.00	- Methionine	1	A
2930.50.10	- - Methamidophos (ISO)	6	A
2930.50.20	- - Captafol (ISO)	1	A
2930.90.20	- - Dithiocarbonates (xanthates and xanthogenates)	1	A
2930.90.31	- - - 2-chloroethyl chloromethyl sulfide (CAS 2625-76-5)	1	A
2930.90.32	- - - bis(2-chloroethyl) sulfide (CAS 505-60-2)	1	A
2930.90.33	- - - bis(2-chloroethylthio) methane (CAS 63869-13-6)	1	A
2930.90.34	- - - 1,2-bis(2-chloroethyl(thio)) ethane (CAS 3563-36-8)	1	A
2930.90.35	- - - 1,3-Bis(2-chloroethylthio) n-propane (CAS 63905-10-2)	1	A
2930.90.36	- - - 1,4-Bis(2-chloroethylthio) n-butane (CAS 142868-93-7)	1	A
2930.90.37	- - - 1,5-bis(2-chloroethylthio) n-pentane (CAS 142868-94-8)	1	A
2930.90.38	- - - bis(2-chloroethylthiomethyl) ether (CAS 63918-90-1) and bis(2-chloroethylthioethyl) ether (CAS 63918-89-8)	1	A

SAC Code	Description	Base Rate	Staging Category
2930.90.39	- - - Other	1	A
2930.90.41	- - - VX (S-2-diisopropylaminoethylethylmethylphosphonothiolate) (CAS 50782-69-9)	1	A
2930.90.49	- - - Other	1	A
2930.90.91	- - - Amiton (O,O-Diethyl S-2-(diethylamino)ethyl phosphorothiolate) (CAS 78-53-5) and their corresponding alkylated or protonated salts	1	A
2930.90.92	- - N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) aminoethanotioles-2 and its corresponding protonated salts	1	A
2930.90.93	- - - Thiodiglycol (CAS 111-48-8)	1	A
2930.90.94	- - - Fonophos (O-Ethyl S-phenyl ethyl phosphonothiolothionate) (CAS 944-22-9)	1	A
2930.90.99	- - - Other	1	A
2931.10.10	- - Tetramethyl lead	1	A
2931.10.20	- - Tetraethyl lead	1	A
2931.20.10	- - Tributyl stannan (CAS 688-73-3)	1	A
2931.20.90	- - Other	1	A
2931.90.10	- - Alkyl-lead, other than those specified in tariff subdivisions 2931.10.10 or 2931.10.20	1	A
2931.90.21	- - - Sarin (O-Isopropyl methylphosphonofluoridate) (CAS 107-44-8)	1	A
2931.90.22	- - - Soman (O-Pinacolyl methylphosphonofluoridate) (CAS 96-64-0)	1	A
2931.90.23	- - - Chlorosarin (O-Isopropyl methylphosphonochloridate) (CAS 1445-76-7)	1	A
2931.90.24	- - - Chlorosoman (O-pinacolyl methylphosphonochloridate) (CAS 7040-57-5)	1	A
2931.90.29	- - - Other	1	A
2931.90.31	- - - Tabun (O-Ethyl N,N-dimethyl phosphoramidocyanidate) (CAS 77-81-6)	1	A
2931.90.39	- - - Other	1	A
2931.90.41	- - - Lewisite 1 (2-Chlorovinylchloroarsine) (CAS 541-25-3)	1	A
2931.90.42	- - - Lewisite 2 (Bis(2-chlorovinyl)chloroarsine) (CAS 40334-69-8)	1	A
2931.90.43	- - - Lewisite 3 (Tris-(2-Chlorovinyl) arsine) (CAS 40334-70-1)	1	A
2931.90.49	- - - Other	1	A
2931.90.51	- - - DF (Methylphosphonyl difluoride) (CAS 676-99-3)	1	A
2931.90.59	- - - Other	1	A
2931.90.61	- - - QL (O-Ethyl O-2-diisopropylaminoethyl methylphosphonite) (CAS 57856-11-8)	1	A
2931.90.69	- - - Other	1	A
2931.90.71	- - - Methylphosphonyl dichloride (CAS 676-97-1)	1	A
2931.90.72	- - - Dimethyl methylphosphonate (CAS 756-79-6)	1	A
2931.90.79	- - - Other	1	A
2931.90.90	- - Other	1	A
2932.11.00	- - Tetrahydrofuran	1	A

SAC Code	Description	Base Rate	Staging Category
2932.12.00	- - 2-Furaldehyde (furfuraldehyde)	1	A
2932.13.00	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	1	A
2932.19.00	- - Other	1	A
2932.20.10	- - Coumarin, methylcoumarins and ethylcoumarins	1	A
2932.20.90	- - Other lactones	1	A
2932.91.00	- - Isosafrole	1	A
2932.92.00	- - 1-(1,3-Benzodioxol-5-yl)propan-2-one	1	A
2932.93.00	- - Piperonal	1	A
2932.94.00	- - Safrole	1	A
2932.95.00	- - Tetrahydrocannabinols (all isomers)	1	A
2932.99.00	- - Other	1	A
2933.11.00	- - Phenazone (antipyrin) and its derivatives	1	A
2933.19.00	- - Other	1	A
2933.21.00	- - Hydantoin and its derivatives	1	A
2933.29.00	- - Other	1	A
2933.31.00	- - Pyridine and its salts	1	A
2933.32.00	- - Piperidine and its salts	1	A
2933.33.00	- - Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	1	A
2933.39.10	- - - 3-Quinuclidinol (CAS 1619-34-7)	1	A
2933.39.20	- - - BZ (3-Quinuclidinyl benzilate) (CAS 6581-06-2)	1	A
2933.39.90	- - - Other	1	A
2933.41.00	- - Levorphanol (INN) and its salts	1	A
2933.49.00	- - Other	1	A
2933.52.00	- - Malonylurea (barbituric acid) and its salts	1	A
2933.53.00	- - Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	1	A
2933.54.00	- - Other derivatives of malonylurea (barbituric acid); salts thereof	1	A
2933.55.00	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	1	A
2933.59.00	- - Other	1	A
2933.61.00	- - Melamine	1	A
2933.69.00	- - Other	1	A
2933.71.00	- - 6-Hexanelactam (epsilon-caprolactam)	1	A
2933.72.00	- - Clobazam (INN) and methyprylon (INN)	1	A
2933.79.00	- - Other lactams	1	A
2933.91.00	- - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN),	1	A

SAC Code	Description	Base Rate	Staging Category
	diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof		
2933.99.00	-- Other	1	A
2934.10.00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	1	A
2934.20.00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	1	A
2934.30.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	1	A
2934.91.00	-- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	1	A
2934.99.00	-- Other	1	A
2935.00.00	SULPHONAMIDES	1	A
2936.21.10	--- Retinyl palmitate	1	A
2936.21.90	--- Other	1	A
2936.22.00	-- Vitamin B1 and its derivatives	1	A
2936.23.00	-- Vitamin B2 and its derivatives	1	A
2936.24.00	-- D- or DL-Pantothenic acid (vitamin B3 or vitamin B5) and its derivatives	1	A
2936.25.00	-- Vitamin B6 and its derivatives	1	A
2936.26.00	-- Vitamin B12 and its derivatives	1	A
2936.27.00	-- Vitamin C and its derivatives	1	A
2936.28.00	-- Vitamin E and its derivatives	1	A
2936.29.00	-- Other vitamins and their derivatives	1	A
2936.90.10	-- Provitamins, unmixed	1	A
2936.90.90	-- Other	1	A
2937.11.00	-- Somatotropin, its derivatives and structural analogues	1	A
2937.12.00	-- Insulin and its salts	1	A
2937.19.00	-- Other	1	A
2937.21.00	- - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	1	A
2937.22.00	-- Halogenated derivatives of corticosteroidal hormones	1	A
2937.23.00	-- Oestrogens and progestogens	1	A
2937.29.00	-- Other	1	A
2937.50.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	1	A
2937.90.11	--- Epinephrine (adrenaline)	1	A
2937.90.19	--- Other	1	A

SAC Code	Description	Base Rate	Staging Category
2937.90.20	- - Derivatives of amino acids	1	A
2937.90.90	- - Other	1	A
2938.10.00	- Rutoside (rutin) and its derivatives	1	A
2938.90.00	- Other	1	A
2939.11.00	- - Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	1	A
2939.19.00	- - Other	0	A
2939.20.10	- - Quinine and its salts	1	A
2939.20.90	- - Other	1	A
2939.30.00	- Caffeine and its salts	1	A
2939.41.00	- - Ephedrine and its salts	1	A
2939.42.00	- - Pseudoephedrine (INN) and its salts	1	A
2939.43.00	- - Cathine (INN) and its salts	1	A
2939.44.00	- - Norephedrine and its salts	1	A
2939.49.00	- - Other	1	A
2939.51.00	- - Fenethylline (INN) and its salts	1	A
2939.59.00	- - Other	1	A
2939.61.00	- - Ergometrine (INN) and its salts	1	A
2939.62.00	- - Ergotamine (INN) and its salts	1	A
2939.63.00	- - Lysergic acid and its salts	1	A
2939.69.00	- - Other	1	A
2939.91.00	- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	1	A
2939.99.00	- - Other	1	A
2940.00.00	SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE (LEVULOSE); SUGAR ETHERS, SUGAR ACETALS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADING 29.37, 29.38 OR 29.39	1	A
2941.10.00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	1	A
2941.20.00	- Streptomycins and their derivatives; salts thereof	1	A
2941.30.00	- Tetracyclines and their derivatives; salts thereof	1	A
2941.40.00	- Chloramphenicol and its derivatives, salts thereof	1	A
2941.50.00	- Erythromycin and its derivatives; salts thereof	1	A
2941.90.00	- Other	1	A
2942.00.00	OTHER ORGANIC COMPOUNDS	1	A
3001.20.00	- Extracts of glands or other organs or of their secretions	1	A
3001.90.10	- - Human bones, organs and tissues, for grafts or transplants	1	A
3001.90.20	- - Glands and other organs, dried, whether or not powdered	1	A
3001.90.90	- - Other	1	A

SAC Code	Description	Base Rate	Staging Category
3002.10.10	- - Anti-snakebite sera, other than anti-cobra or anti-coral snake sera	1	A
3002.10.90	- - Other	1	A
3002.20.00	- Vaccines for medicinal use	1	A
3002.30.00	- Vaccines for veterinary use	1	A
3002.90.10	- - Saxitoxin (CAS 35523-89-8)	1	A
3002.90.20	- - Ricin (CAS 9009-86-3)	1	A
3002.90.90	- - Other	1	A
3003.10.10	- - For human use	1	A
3003.10.20	- - For veterinary use	6	C
3003.20.10	- - For human use	1	A
3003.20.20	- - For veterinary use	6	C
3003.31.00	- - Containing insulin	1	A
3003.39.10	- - - For human use	1	A
3003.39.20	- - - For veterinary use	6	C
3003.40.11	- - - Containing ephedrine and its salts	1	A
3003.40.12	- - - Containing pseudoephedrine and its salts	1	A
3003.40.13	- - - Containing norephedrine and its salts	1	A
3003.40.19	- - - Other	1	A
3003.40.21	- - - Containing ephedrine and its salts	6	C
3003.40.22	- - - Containing pseudoephedrine and its salts	6	C
3003.40.23	- - - Containing norephedrine and its salts	6	C
3003.40.29	- - - Other	6	C
3003.90.11	- - - For human use	1	A
3003.90.12	- - - For veterinary use	6	C
3003.90.21	- - - For human use	1	A
3003.90.22	- - - For veterinary use	6	C
3003.90.91	- - - For human use	1	A
3003.90.92	- - - For veterinary use	6	C
3004.10.10	- - For human use	1	A
3004.10.20	- - For veterinary use	6	A
3004.20.10	- - For human use	1	A
3004.20.20	- - For veterinary use	6	A
3004.31.00	- - Containing insulin	1	A
3004.32.10	- - - For human use	1	A
3004.32.20	- - - For veterinary use	6	A
3004.39.10	- - - For human use	1	A
3004.39.20	- - - For veterinary use	6	A
3004.40.11	- - - Containing ephedrine and its salts	1	A
3004.40.12	- - - Containing pseudoephedrine and its salts	1	A
3004.40.13	- - - Containing norephedrine and its salts	1	A
3004.40.19	- - - Other	1	A
3004.40.21	- - - Containing ephedrine and its salts	6	A
3004.40.22	- - - Containing pseudoephedrine and its salts	6	A
3004.40.23	- - - Containing norephedrine and its salts	6	A

SAC Code	Description	Base Rate	Staging Category
3004.40.29	- - - Other	6	A
3004.50.10	- - For human use	1	A
3004.50.20	- - For veterinary use	6	A
3004.90.11	- - - For human use	1	A
3004.90.12	- - - For veterinary use	6	A
3004.90.21	- - - For human use	1	A
3004.90.22	- - - For veterinary use	6	A
3004.90.91	- - - For human use	1	A
3004.90.92	- - - For veterinary use	6	A
3005.10.00	- Adhesive dressings and other articles having an adhesive layer	1	A
3005.90.00	- Other	1	A
3006.10.00	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	1	A
3006.20.00	- Blood-grouping reagents	1	A
3006.30.10	- - Opacifying preparations	1	A
3006.30.20	- - Diagnostic reagents	1	A
3006.40.00	- Dental cements and other dental fillings; bone reconstruction cements	1	A
3006.50.00	- First-aid boxes and kits	1	A
3006.60.00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	1	A
3006.70.00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	1	A
3006.91.00	- - Appliances identifiable for ostomy use	1	A
3006.92.00	- - Pharmaceutical waste	15	A
3101.00.00	ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILISERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE PRODUCTS	1	A
3102.10.00	- Urea, whether or not in aqueous solution	1	A
3102.21.00	- - Ammonium sulphate	1	A
3102.29.00	- - Other	1	A
3102.30.00	- Ammonium nitrate, whether or not in aqueous solution	1	A
3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	1	A
3102.50.00	- Sodium nitrate	1	A
3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	1	A
3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	1	A
3102.90.10	- - Calcium cyanamide	1	A
3102.90.90	- - Other	1	A

SAC Code	Description	Base Rate	Staging Category
3103.10.00	- Superphosphates	1	A
3103.90.10	- - Basic slag	1	A
3103.90.90	- - Other	1	A
3104.20.00	- Potassium chloride	1	A
3104.30.00	- Potassium sulphate	1	A
3104.90.10	- - Carnallite, sylvite and other natural potassium salts, in raw form	1	A
3104.90.90	- - Other	1	A
3105.10.00	- Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	1	A
3105.20.00	- Mineral or chemical fertilisers containing the three fertilising elements: nitrogen, phosphorus and potassium	1	A
3105.30.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	1	A
3105.40.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	1	A
3105.51.00	- - Containing nitrates and phosphates	1	A
3105.59.00	- - Other	1	A
3105.60.00	- Mineral or chemical fertilisers containing the two fertilising elements: phosphorus and potassium	1	A
3105.90.00	- Other	1	A
3201.10.00	- Quebracho extract	1	A
3201.20.00	- Wattle extract	1	A
3201.90.00	- Other	1	A
3202.10.00	- Synthetic organic tanning substances	1	A
3202.90.00	- Other	1	A
3203.00.00	COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCLUDING DYEING EXTRACTS BUT EXCLUDING ANIMAL BLACK), WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN	1	A
3204.11.00	- - Disperse dyes and preparations based thereon	1	A
3204.12.00	- - Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon	1	A
3204.13.00	- - Basic dyes and preparations based thereon	1	A
3204.14.00	- - Direct dyes and preparations based thereon	1	A
3204.15.00	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon	1	A
3204.16.00	- - Reactive dyes and preparations based thereon	1	A
3204.17.00	- - Pigments and preparations based thereon	1	A
3204.19.00	- - Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	1	A
3204.20.00	- Synthetic organic products of the kind used as fluorescent brightening agents	1	A
3204.90.00	- Other	1	A
3205.00.00	COLOUR LAKES; PREPARATIONS AS SPECIFIED IN	1	A

SAC Code	Description	Base Rate	Staging Category
	NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES		
3206.11.00	- - Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	1	A
3206.19.00	- - Other	1	A
3206.20.00	- Pigments and preparations based on chromium compounds	1	A
3206.41.00	- - Ultramarine and preparations based thereon	1	A
3206.42.00	- - Lithopone and other pigments and preparations based on zinc sulphide	1	A
3206.49.10	- - - Pigments and preparations based on cadmium compounds	1	A
3206.49.20	- - - Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	1	A
3206.49.90	- - - Other	1	A
3206.50.00	- Inorganic products of the kind used as luminophores	1	A
3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	1	A
3207.20.00	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	1	A
3207.30.00	- Liquid lustres and similar preparations	1	A
3207.40.00	- Glass frit and other glass, in the form of powder, granules or flakes	1	A
3208.10.10	- - Oven drying anti-rust enamel paints, for coating metal strips	1	A
3208.10.20	- - Printer's varnish	1	A
3208.10.30	- - Colourless varnish, for curing concrete for road construction	1	A
3208.10.40	- - Put up in aerosol containers	15	E
3208.10.50	- - Solutions as defined in note 4 of this Chapter	1	A
3208.10.90	- - Other	15	E
3208.20.10	- - Printer's varnish	1	A
3208.20.20	- - Colourless varnish, for curing concrete for road construction	1	A
3208.20.30	- - Put up in aerosol containers	15	E
3208.20.40	- - Solutions as defined in note 4 of this chapter	1	A
3208.20.90	- - Other	15	E
3208.90.10	- - Solutions as defined in note 4 of this chapter	1	A
3208.90.20	- - Printer's varnish	1	A
3208.90.30	- - Colourless varnish, for curing concrete for road construction	1	A
3208.90.40	- - Epoxyphenolic paints and varnishes for sanitary use	1	A
3208.90.50	- - Put up in aerosol containers	15	E
3208.90.91	- - - Other paints	15	E
3208.90.92	- - - Other varnishes	15	E
3209.10.10	- - Printer's varnish	1	A
3209.10.90	- - Other	15	E
3209.90.10	- - Other paints	15	E
3209.90.20	- - Other varnishes	15	E
3210.00.10	- Prepared water pigments of the kind used for finishing	1	A

SAC Code	Description	Base Rate	Staging Category
	leather		
3210.00.90	- Other	15	E
3211.00.00	PREPARED DRIERS	1	A
3212.10.00	- Stamping foils	1	A
3212.90.10	- - Aluminium powder dispersed in non-aqueous media	6	E
3212.90.20	- - Other pigments dispersed in non-aqueous media	1	A
3212.90.90	- - Other	6	E
3213.10.00	- Colours in sets	6	E
3213.90.00	- Other	6	E
3214.10.11	- - - Based on acrylic polymers or polyesters	6	E
3214.10.19	- - - Other	1	A
3214.10.20	- - Painters' fillings	6	E
3214.90.00	- Other	6	E
3215.11.10	- - - Offset printing ink	1	A
3215.11.20	- - - For retouching negatives for printing	1	A
3215.11.30	- - - Screen printing ink	1	A
3215.11.90	- - - Other	10	A
3215.19.10	- - - Offset printing ink	1	A
3215.19.20	- - - For retouching negatives for printing	1	A
3215.19.30	- - - Screen printing ink	1	A
3215.19.90	- - - Other	10	E
3215.90.00	- Other	1	A
3301.12.00	- - Of orange	1	A
3301.13.00	- - Of lemon	1	A
3301.19.10	- - - Of bergamot	1	A
3301.19.20	- - - Of lime	1	A
3301.19.90	- - - Other	1	A
3301.24.00	- - Of peppermint (Mentha piperita)	1	A
3301.25.00	- - Of other mints	1	A
3301.29.10	- - - Of geranium	1	A
3301.29.20	- - - Of jasmine	1	A
3301.29.30	- - - Of lavender or of lavandin	1	A
3301.29.40	- - - Of vetiver	1	A
3301.29.90	- - - Other	1	A
3301.30.00	- Resinoids	1	A
3301.90.00	- Other	1	A
3302.10.10	- - Of a kind used in the food industries	6	C
3302.10.20	- - Of a kind used in the drinks industries, whether or not containing ethyl alcohol	6	C
3302.90.10	- - Of a kind used in the tobacco industry	1	A
3302.90.20	- - Of a kind used in the oral hygiene or dental industries	1	A
3302.90.90	- - Other	6	E
3303.00.00	PERFUMES AND TOILET WATERS	15	E
3304.10.00	- Lip make-up preparations	15	E
3304.20.00	- Eye make-up preparations	15	E

SAC Code	Description	Base Rate	Staging Category
3304.30.00	- Manicure or pedicure preparations	15	E
3304.91.00	- - Powders, whether or not compressed	15	E
3304.99.00	- - Other	15	A
3305.10.00	- Shampoos	15	E
3305.20.00	- Preparations for permanent waving or straightening	15	E
3305.30.00	- Hair lacquers	15	E
3305.90.00	- Other	15	E
3306.10.00	- Dentifrices	15	E
3306.20.00	- Yarn used to clean between the teeth (dental floss)	15	A
3306.90.00	- Other	15	E
3307.10.00	- Pre-shave, shaving or aftershave preparations	15	E
3307.20.00	- Personal deodorants and antiperspirants	15	E
3307.30.00	- Perfumed bath salts and other bath preparations	15	E
3307.41.00	- - "Agarbatti" and other odoriferous preparations which operate by burning	15	C
3307.49.00	- - Other	15	G
3307.90.10	- - Contact lens solutions or artificial eye solutions, including artificial tears	6	E
3307.90.90	- - Other	15	E
3401.11.11	- - - - Medicated, other than disinfectant	6	E
3401.11.19	- - - - Other	15	G
3401.11.20	- - - Organic surface-active products and preparations for use as soap	10	G
3401.11.30	- - - Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	6	E
3401.19.00	- - Other	15	G
3401.20.10	- - Liquid soap, medicated (other than disinfectant)	6	G
3401.20.90	- - Other	15	G
3401.30.00	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	15	G
3402.11.10	- - - Water-soluble salts of alkylaryl sulphonic acids	10	G
3402.11.90	- - - Other	1	A
3402.12.00	- - Cationic	1	A
3402.13.00	- - Non-ionic	1	A
3402.19.00	- - Other	1	A
3402.20.00	- Preparations put up for retail sale	15	G
3402.90.11	- - - Based on water-soluble salts of alkylaryl sulphonic acids or phosphoric esters	10	G
3402.90.19	- - - Other	6	G
3402.90.20	- - Washing preparations and cleaning preparations	15	G
3403.11.00	- - Preparations for the treatment of textile materials, leather, furskins or other materials	1	A
3403.19.00	- - Other	1	A
3403.91.10	- - - Of a kind used for the oil or grease treatment of leather, with a basis of diethanolamines and oxidised or sulphonated oils	6	C
3403.91.90	- - - Other	1	A

SAC Code	Description	Base Rate	Staging Category
3403.99.00	- - Other	1	A
3404.20.00	- Of poly(oxyethylene) (polyethylene glycol)	1	A
3404.90.10	- - Of chemically modified lignite	1	A
3404.90.90	- - Other	1	A
3405.10.00	- Polishes, creams and similar preparations for footwear or leather	15	C
3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	15	C
3405.30.00	- Polishes (lustres) and similar preparations for coachwork, other than metal polishes	15	C
3405.40.00	- Scouring pastes and powders and other scouring preparations	15	C
3405.90.10	- - Waxes containing solvents or emulsified, not containing other added substances	1	A
3405.90.20	- - Metal polishes, in containers of a net content of 1 kg or more	6	A
3405.90.90	- - Other	15	A
3406.00.00	CANDLES, TAPERS AND THE LIKE	15	A
3407.00.00	MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS KNOWN AS "DENTAL WAX" OR AS "DENTAL IMPRESSION COMPOUNDS", PUT UP IN SETS, IN PACKINGS FOR RETAIL SALE OR IN PLATES, HORSESHOE SHAPES, STICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER	6	A
3501.10.00	- Casein	1	A
3501.90.00	- Other	6	C
3502.11.00	- - Dried	1	A
3502.19.00	- - Other	1	A
3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	1	A
3502.90.00	- Other	1	A
3503.00.10	- Gelatin and derivatives thereof	1	A
3503.00.90	- Other	6	C
3504.00.00	PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED	1	A
3505.10.10	- - Dextrins	1	A
3505.10.20	- - Pregelatinised or esterified starch	1	A
3505.10.90	- - Other	6	C
3505.20.00	- Glues	10	C
3506.10.00	- Products of any kind suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	15	C
3506.91.10	- - - Prepared thermoplastic adhesives based on polyamides or polyesters, with a melting point of between 180 °C and 240 °C	6	C
3506.91.20	- - - Thermoplastic adhesive based on styrene-butadiene copolymers and hydrocarbon resins with a melting	1	A

SAC Code	Description	Base Rate	Staging Category
	temperature above 75 ° C		
3506.91.90	- - - Other	15	E
3506.99.00	- - Other	15	E
3507.10.00	- Rennet and concentrates thereof	1	A
3507.90.00	- Other	1	A
3601.00.00	PROPELLENT POWDERS	1	A
3602.00.10	- Based on ammonium nitrate	15	A
3602.00.90	- Other	10	A
3603.00.00	SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS	1	A
3604.10.00	- Fireworks	15	A
3604.90.00	- Other	15	A
3605.00.00	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 36.04	15	A
3606.10.00	- Liquid or liquefied-gas fuels in containers of the kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	15	A
3606.90.10	- - Ferro-cerium and other pyrophoric alloys	6	A
3606.90.90	- - Other	15	A
3701.10.00	- For X-ray	1	A
3701.20.00	- Instant print film	10	A
3701.30.10	- - Photomechanical process plates of the type used in photolithography, heliography, photoengraving, etc.	1	A
3701.30.90	- - Other	10	A
3701.91.00	- - For colour photography (polychrome)	10	A
3701.99.00	- - Other	10	A
3702.10.00	- For X-ray	1	A
3702.31.10	- - - Instant print film	10	A
3702.31.90	- - - Other	10	A
3702.32.10	- - - Instant print film	10	A
3702.32.90	- - - Other	10	A
3702.39.10	- - - Instant print film	10	A
3702.39.90	- - - Other	10	A
3702.41.10	- - - Instant print film	10	A
3702.41.90	- - - Other	10	A
3702.42.10	- - - Instant print film	10	A
3702.42.90	- - - Other	10	A
3702.43.10	- - - Instant print film	10	A
3702.43.90	- - - Other	10	A
3702.44.10	- - - Instant print film	10	A
3702.44.90	- - - Other	10	A
3702.52.10	- - - Of a length not exceeding 14 m	10	A
3702.52.20	- - - Of a length exceeding 14 m	10	A
3702.53.00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	10	A
3702.54.00	- - Of a width exceeding 16 mm but not exceeding 35 mm	10	A

SAC Code	Description	Base Rate	Staging Category
	and of a length not exceeding 30 m, other than for slides		
3702.55.00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10	A
3702.56.00	- - Of a width exceeding 35 mm	10	A
3702.96.00	- - Of a width not exceeding 35 mm and of a length not exceeding 30 m	10	A
3702.97.00	- - Of a width not exceeding 35 mm and of a length exceeding 30 m	10	A
3702.98.00	- - Of a width exceeding 35 mm	10	A
3703.10.00	- In rolls of a width exceeding 610 mm	10	A
3703.20.00	- Other, for colour photography (polychrome)	1	A
3703.90.10	- - Heliographic paper, for monochrome photography	10	A
3703.90.90	- - Other	10	A
3704.00.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	10	A
3705.10.00	- For offset reproduction	10	A
3705.90.10	- - Microfilm	10	A
3705.90.90	- - Other	10	A
3706.10.00	- Of a width of 35 mm or more	6	A
3706.90.00	- Other	6	A
3707.10.00	- Sensitising emulsions	1	A
3707.90.00	- Other	1	A
3801.10.00	- Artificial graphite	1	A
3801.20.00	- Colloidal or semi-colloidal graphite	1	A
3801.30.00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	1	A
3801.90.00	- Other	1	A
3802.10.00	- Activated carbon	1	A
3802.90.00	- Other	1	A
3803.00.00	TALL OIL, WHETHER OR NOT REFINED	1	A
3804.00.00	RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF HEADING 38.03	1	A
3805.10.00	- Gum, wood or sulphate turpentine oils (sulphate turpentine)	6	C
3805.90.10	- - Pine oil	6	C
3805.90.90	- - Other	6	C
3806.10.00	- Rosin and resin acids	6	C
3806.20.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	6	C
3806.30.00	- Ester gums	1	A
3806.90.00	- Other	6	C
3807.00.00	WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWERS PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH	1	A
3808.50.11	- - - In articles such as tablets and candles, that act due to	10	E

SAC Code	Description	Base Rate	Staging Category
	combustion, and fly-papers		
3808.50.12	- - - Containing DDT, aldrin, dieldrin, toxaphene, chlordimeform, chlordane, heptachlor	6	E
3808.50.13	- - - Containing binapacryl, 1,2-dibromoethane, ethylene dichloride, parathion	6	E
3808.50.14	- - - Containing lindane, mercury compounds, fluoroacetamide, pentachlorophenol, monocrotophos, phosphamidon	6	E
3808.50.15	- - - Based on methamidophos and methyl parathion	6	E
3808.50.16	- - - Cyclohexane, 1,2,3,4,5,6 hexachloro (HCH)	6	E
3808.50.19	- - - Other	6	E
3808.50.21	- - - With a base of chromated copper arsenate, of the kind used for preserving wood, in containers of a net content of 125 kg or more	1	A
3808.50.22	- - - Containing hexachlorobenzene, pentachlorophenol, binapacryl, oxides of mercury	6	E
3808.50.23	- - - Containing captafol	6	E
3808.50.29	- - - Other	6	E
3808.50.31	- - - Containing dinoseb (ISO)	6	E
3808.50.32	- - - Containing 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic	6	E
3808.50.39	- - - Other	6	E
3808.50.40	- - Disinfectants	15	E
3808.50.51	- - - Containing fluoroacetamide	10	E
3808.50.59	- - - Other	10	E
3808.50.92	- - - Containing chlorobenzilate, phosphamidon	6	E
3808.50.93	- - - Dry powder formulations with a mixture containing mainly: benomyl (CAS 17804-35-2), carbofuran (CAS 1563-66-2) and thiram (CAS 137-26-8)	6	E
3808.50.99	- - - Other	6	E
3808.91.10	- - - In articles such as tablets and candles, that act due to combustion, and fly-papers	10	E
3808.91.20	- - - Containing endrin	6	E
3808.91.31	- - - - Containing chloropicrin at a rate not less than 30% by weight	6	E
3808.91.39	- - - - Other	6	E
3808.91.40	- - - - Containing chloropicrin at a rate not less than 30% by weight other than those referred to in subdivision 3808.91.31	6	E
3808.91.50	- - - - Mirex or declordano	6	E
3808.91.90	- - - Other	6	E
3808.92.10	- - - With a base of chromated copper arsenate, of the kind used for preserving wood, in containers of a net content of 125 kg or more	1	A
3808.92.90	- - - Other	6	C
3808.93.00	- - Herbicides, anti-sprouting products and plant-growth regulators	6	C
3808.94.10	- - - Based on pine oil and quaternary ammonium surface-active agents	15	E
3808.94.90	- - - Other	15	G
3808.99.10	- - - Rodenticides	10	E

SAC Code	Description	Base Rate	Staging Category
3808.99.21	- - - - Containing chloropicrin at a rate not less than 30% by weight	6	E
3808.99.29	- - - - Other	6	E
3808.99.30	- - - - Containing chloropicrin at a rate not less than 30% by weight other than those referred to in tariff subdivision 3808.99.21	6	E
3808.99.90	- - - Other	6	E
3809.10.00	- With a basis of amylaceous substances	6	C
3809.91.00	- - Of a kind used in the textile or like industries	6	C
3809.92.00	- - Of a kind used in the paper or like industries	6	C
3809.93.00	- - Of a kind used in the leather or like industries	6	C
3810.10.00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	1	A
3810.90.00	- Other	1	A
3811.11.00	- - Based on lead compounds	6	A
3811.19.00	- - Other	6	C
3811.21.10	- - - Containing 30 % or more but not more than 40 % of such oils	1	A
3811.21.90	- - - Other	1	A
3811.29.00	- - Other	1	A
3811.90.00	- Other	6	C
3812.10.00	- Prepared rubber accelerators	1	A
3812.20.00	- Compound plasticisers for rubber or plastics	6	C
3812.30.10	- - For rubber	1	A
3812.30.21	- - - Stabilisers for poly(vinyl chloride) (PVC) based on organic salts of heavy metals	1	A
3812.30.29	- - - Other	1	A
3813.00.00	PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES	1	A
3814.00.10	- Solvents and thinners	6	C
3814.00.90	- Other	1	A
3815.11.00	- - With nickel or nickel compounds as the active substance	1	A
3815.12.00	- - With precious metal or precious metal compounds as the active substance	1	A
3815.19.00	- - Other	1	A
3815.90.10	- - Catalysts based on methyl ethyl ketone peroxide or organo-cobalt compounds	10	E
3815.90.90	- - Other	1	A
3816.00.00	REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING 38.01	1	A
3817.00.10	- Mixed alkylbenzenes	1	A
3817.00.20	- Mixed alkyl naphthalenes	1	A
3818.00.00	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; Chemical Compounds Doped For Use In Electronics	0	A

SAC Code	Description	Base Rate	Staging Category
3819.00.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	10	E
3820.00.00	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	6	C
3821.00.10	- Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like)	1	A
3821.00.20	- Prepared culture media for the development or maintenance of plant, human or animal cells	10	C
3822.00.00	DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING 30.02 OR 30.06; CERTIFIED REFERENCE MATERIALS	1	A
3823.11.00	- - Stearic acid	1	A
3823.12.00	- - Oleic acid	1	A
3823.13.00	- - Tall oil fatty acids	1	A
3823.19.00	- - Other	1	A
3823.70.00	- Industrial fatty alcohols	1	A
3824.10.10	- - Based on natural resinous products	1	A
3824.10.90	- - Other	1	A
3824.30.00	- Non-agglomerated metal carbides mixed together or with metallic binders	1	A
3824.40.00	- Prepared additives for cements, mortars or concretes	1	A
3824.50.00	- Non-refractory mortars and concretes	1	A
3824.60.00	- Sorbitol other than that of subheading 2905.44	1	A
3824.71.00	- - Containing chlorofluorocarbons (CFC), whether or not containing hydrochlorofluorocarbons (HCFC), perfluorocarbons (PFC) or hydrofluorocarbons (HFC)	1	A
3824.72.00	- - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	1	A
3824.73.00	- - Containing hydrobromofluorocarbons (HBFC)	1	A
3824.74.00	- - Containing hydrochlorofluorocarbons (HCFC), whether or not containing perfluorocarbons (PFC) or hydrofluorocarbons (HFC), but not containing chlorofluorocarbons (CFC)	1	A
3824.75.00	- - Containing carbon tetrachloride	10	C
3824.76.00	- - Containing 1,1,1-trichloroethane (methylchloroform)	10	C
3824.77.00	- - Containing bromomethane (methyl bromide) or bromochloromethane	1	A
3824.78.00	- - Containing perfluorocarbons (PFC) or hydrofluorocarbons (HFC), but not containing chlorofluorocarbons (CFC) or hydrochlorofluorocarbons (HCFC)	1	A
3824.79.00	- - Other	1	A
3824.81.00	- - Containing oxirane (ethylene oxide)	10	C
3824.82.00	- - Containing polychlorinated biphenyls (PCB), polychlorinated terphenyls (PCT) or polybrominated biphenyls (PBB)	10	C

SAC Code	Description	Base Rate	Staging Category
3824.83.00	- - Containing tris (2,3-dibromopropyl) phosphate	10	C
3824.90.10	- - Preparations for rubber or plastics, not elsewhere specified or included	1	A
3824.90.20	- - Gelling agents, hardeners, anti-peeling agents and other preparations for paint and varnish, not elsewhere specified or included	1	A
3824.90.30	- - Preparations of the kind used in the manufactures of inks and other preparations used in printing, not elsewhere specified or included	1	A
3824.90.40	- - Additives and other preparations for electrolytic baths for electro-deposition on metal strips	1	A
3824.90.51	- - - Of alkylbenzene sulphonic acids and their derivatives	10	E
3824.90.59	- - - Other	10	E
3824.90.60	- - Other inorganic preparations, including mixtures of trace elements	1	A
3824.90.70	- - Fluids with a basis of diphenyl for use as refrigerants	1	A
3824.90.80	- - Articles producing a lighting effect for signalling and safety purposes	1	A
3824.90.91	- - - Naphthenic acids, their water-insoluble salts and their esters	1	A
3824.90.92	- - With a basis of ethylenebisdithiocarbamate manganese complex with zinc ion, with a concentration greater than or equal to 85%	1	A
3824.90.99	- - - Other	10	E
3825.10.00	- Municipal waste	10	C
3825.20.00	- Sewage sludge	10	C
3825.30.00	- Clinical waste	10	C
3825.41.00	- - Halogenated	10	C
3825.49.00	- - Other	10	C
3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	10	C
3825.61.00	- - Mainly containing organic constituents	10	C
3825.69.00	- - Other	10	C
3825.90.00	- Other	10	C
3826.00.00	BIODIESEL AND MIXTURES THEREOF, NOT CONTAINING OR CONTAINING LESS THAN 70 PERCENT BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MATERIALS	10	E
3901.10.00	- Polyethylene having a specific gravity of less than 0.94	1	A
3901.20.00	- Polyethylene having a specific gravity of 0.94 or more	1	A
3901.30.00	- Ethylene-vinyl acetate copolymers	1	A
3901.90.00	- Other	1	A
3902.10.00	- Polypropylene	1	A
3902.20.00	- Polyisobutylene	1	A
3902.30.00	- Propylene copolymers	1	A
3902.90.00	- Other	1	A
3903.11.00	- - Expansible	1	A
3903.19.00	- - Other	1	A
3903.20.00	- Styrene-acrylonitrile (SAN) copolymers	1	A

SAC Code	Description	Base Rate	Staging Category
3903.30.00	- Acrylonitrile-butadiene-styrene (ABS) copolymers	1	A
3903.90.00	- Other	1	A
3904.10.00	- Poly(vinyl chloride), not mixed with any other substances	1	A
3904.21.10	- - - Granules, flakes, lumps and powders of poly(vinyl chloride) (PVC) (known commercially as PVC compound)	6	C
3904.21.20	- - - In other primary forms, food or pharmaceutical grade	6	C
3904.21.90	- - - Other	1	A
3904.22.10	- - - Granules, flakes, lumps and powders of poly(vinyl chloride) (PVC) (known commercially as PVC compound)	6	C
3904.22.90	- - - Other	1	A
3904.30.00	- Vinyl chloride-vinyl acetate copolymers	1	A
3904.40.00	- Other vinyl chloride copolymers	1	A
3904.50.00	- Vinylidene chloride polymers	1	A
3904.61.00	- - Polytetrafluoroethylene	1	A
3904.69.00	- - Other	1	A
3904.90.00	- Other	1	A
3905.12.00	- - In aqueous dispersion	1	A
3905.19.00	- - Other	1	A
3905.21.00	- - In aqueous dispersion	1	A
3905.29.00	- - Other	1	A
3905.30.00	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	1	A
3905.91.00	- - Copolymers	1	A
3905.99.00	- - Other	1	A
3906.10.00	- Poly(methyl methacrylate)	1	A
3906.90.00	- Other	1	A
3907.10.00	- Polyacetals	1	A
3907.20.00	- Other polyethers	1	A
3907.30.00	- Epoxide resins	1	A
3907.40.00	- Polycarbonates	1	A
3907.50.10	- - Containing drying oils or palm oil	6	E
3907.50.90	- - Other	1	A
3907.60.00	- Poly(ethylene terephthalate)	1	A
3907.70.00	- Poly(lactic acid)	1	A
3907.91.20	- - - Isophthalic	1	A
3907.91.80	- - - Other	6	A
3907.99.10	- - - In solution in styrene	6	A
3907.99.90	- - - Other	1	A
3908.10.00	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	1	A
3908.90.00	- Other	1	A
3909.10.00	- Urea resins; thiourea resins	1	A
3909.20.00	- Melamine resins	1	A
3909.30.00	- Other amino-resins	1	A
3909.40.00	- Phenolic resins	1	A
3909.50.00	- Polyurethanes	1	A

SAC Code	Description	Base Rate	Staging Category
3910.00.00	SILICONES IN PRIMARY FORMS	1	A
3911.10.00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	1	A
3911.90.00	- Other	1	A
3912.11.00	-- Non-plasticised	1	A
3912.12.00	-- Plasticised	1	A
3912.20.00	- Cellulose nitrates (including collodions)	1	A
3912.31.00	-- Carboxymethylcellulose and its salts	1	A
3912.39.00	-- Other	1	A
3912.90.00	- Other	1	A
3913.10.00	- Alginic acid, its salts and esters	1	A
3913.90.00	- Other	1	A
3914.00.00	ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS 39.01 TO 39.13, IN PRIMARY FORMS	1	A
3915.10.00	- Of polymers of ethylene	1	A
3915.20.00	- Of polymers of styrene	1	A
3915.30.00	- Of polymers of vinyl chloride	1	A
3915.90.00	- Of other plastics	1	A
3916.10.10	-- Monofilaments	6	A
3916.10.90	-- Other	1	A
3916.20.10	-- Monofilaments	6	E
3916.20.90	-- Other	1	A
3916.90.11	--- Of nylon	1	A
3916.90.19	--- Other	6	E
3916.90.90	-- Other	1	A
3917.10.00	- Artificial guts of hardened protein or of cellulosic plastics	1	A
3917.21.00	-- Of polymers of ethylene	6	E
3917.22.00	-- Of polymers of propylene	6	G
3917.23.10	--- Tubes, pipes and hoses of poly(vinyl chloride) (PVC) of an external diameter exceeding 26 mm but not exceeding 400 mm	15	X
3917.23.20	--- Tubes, pipes and hoses of poly(vinyl) chloride (PVC) or of chlorinated poly(vinyl chloride) (C-PVC) of an external diameter not exceeding 26 mm	15	X
3917.23.30	--- Tubes, pipes and hoses of poly(vinyl) chloride (PVC) or of chlorinated poly(vinyl chloride) (C-PVC), whether or not metallized, of an external diameter of less than 40 mm, with or without fittings, for emptying sinks and wash basins	15	G
3917.23.90	--- Other	6	G
3917.29.10	--- Tubes of epoxy resins reinforced with glass fiber, of the kind used for conducting hydrocarbons, subterraneously	1	A
3917.29.90	--- Other	6	G
3917.31.00	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	6	G
3917.32.11	--- With a strip fitted with emitters or drippers for a drip irrigation system	1	A
3917.32.19	---- Other	15	G
3917.32.30	--- Flexible tubes, pipes and hoses, corrugated	6	G

SAC Code	Description	Base Rate	Staging Category
3917.32.40	- - - Hoses of poly(vinyl chloride) (PVC) of an external diameter of 12.5 mm or more but no more than 51 mm	15	G
3917.32.50	- - - Tubular casings of poly(vinylidene chloride) (PVDC), printed	1	A
3917.32.90	- - - Other	6	X
3917.33.20	- - - Hoses of polyethylene or of poly(vinyl chloride) (PVC) of an external diameter of 12.5 mm or more but no more than 51 mm	15	G
3917.33.90	- - - Other	6	G
3917.39.20	- - - Flexible tubes, pipes and hoses, corrugated	6	E
3917.39.90	- - - Other	6	E
3917.40.10	- - - Of poly(vinyl chloride) (PVC), of an external diameter not exceeding 110 mm	15	X
3917.40.20	- - Other, of the kind used for drip-irrigation system tubes, pipes and hoses as specified in tariff subdivision 3917.32.11	1	A
3917.40.30	- - Of epoxy resins reinforced with glass fiber, of the kind used in the tubes classified under tariff subdivision 3917.29.10	1	A
3917.40.90	- - Other	6	G
3918.10.00	- Of polymers of vinyl chloride	10	E
3918.90.00	- Of other plastics	10	E
3919.10.10	- - Of a width not exceeding 10 cm	10	X
3919.10.90	- - Other	6	X
3919.90.00	- Other	1	A
3920.10.11	- - - High density, twist type	1	A
3920.10.19	- - - Other	10	X
3920.10.20	- - Of ethylene acetate-vinyl copolymers, of a thickness of 2 mm or more but no greater than 50 mm	10	G
3920.10.91	- - - Flexible, of a thickness not exceeding 0.10 mm, neither printed nor metallized	1	A
3920.10.99	- - - Other	6	G
3920.20.13	- - - Laminated, reinforced or even combined with other polymers, metallized or not	6	X
3920.20.14	- - - Other, metallized	1	A
3920.20.19	- - - Other	1	A
3920.20.21	- - - Metallized	10	X
3920.20.29	- - - Other	10	X
3920.20.90	- - Other	1	A
3920.30.11	- - - Sheets or plates	10	X
3920.30.19	- - - Other	6	G
3920.30.20	- - Printed	10	X
3920.43.11	- - - - Of a thickness exceeding 400 microns	10	E
3920.43.19	- - - - Other	10	E
3920.43.20	- - - - Flexible, of a thickness exceeding 400 microns	1	A
3920.43.31	- - - - Stratified, reinforced or combined with other polymers, neither printed nor metallized	6	G
3920.43.32	- - - - Not printed, metallized	6	G
3920.43.33	- - - - Printed, not metallized	10	G
3920.43.34	- - - - Printed, metallized	10	G

SAC Code	Description	Base Rate	Staging Category
3920.43.39	---- Other	1	A
3920.49.11	---- Of a thickness exceeding 400 microns	10	X
3920.49.19	---- Other	10	G
3920.49.20	--- Flexible, of a thickness exceeding 400 microns	1	A
3920.49.31	---- Laminates, reinforced or intermixed with other polymers, neither printed nor metallized	6	G
3920.49.32	---- Not printed, metallized	6	G
3920.49.33	---- Printed, not metallized	10	X
3920.49.34	---- Printed, metallized	10	X
3920.49.39	---- Other	1	A
3920.51.10	--- Of a thickness of 1 mm or more but not exceeding 40 mm	1	A
3920.51.90	--- Other	6	A
3920.59.00	-- Other	6	A
3920.61.00	-- Of polycarbonates	6	A
3920.62.13	---- Laminated, reinforced or even combined with other polymers, metallized or not	6	E
3920.62.14	---- Other, metallized	1	A
3920.62.19	---- Other	1	A
3920.62.21	---- Metallized	10	G
3920.62.29	---- Other	10	G
3920.62.90	--- Other	1	A
3920.63.00	-- Of unsaturated polyesters	1	A
3920.69.00	-- Of other polyesters	1	A
3920.71.11	---- Stratified, reinforced or combined with other polymers, not metallized	6	G
3920.71.12	---- Metallized	6	G
3920.71.19	---- Other	1	A
3920.71.21	---- Metallized	10	G
3920.71.29	---- Other	10	G
3920.73.00	-- Of cellulose acetate	1	A
3920.79.10	--- Of vulcanized fiber	1	A
3920.79.90	--- Other	1	A
3920.91.00	-- Of poly(vinyl butyral)	6	A
3920.92.13	---- Stratified, reinforced or combined with other polymers, neither printed nor metallized	6	G
3920.92.14	---- Not printed, metallized	6	G
3920.92.15	---- Printed, not metallized	10	G
3920.92.16	---- Printed, metallized	10	G
3920.92.19	---- Other	1	A
3920.92.20	--- Rigid	6	G
3920.93.00	-- Of amino-resins	6	G
3920.94.00	-- Of phenolic resins	6	A
3920.99.00	-- Of other plastics	1	A
3921.11.00	-- Of polymers of styrene	6	A
3921.12.00	-- Of polymers of vinyl chloride	10	A

SAC Code	Description	Base Rate	Staging Category
3921.13.00	- - Of polyurethanes	6	A
3921.14.00	- - Of regenerated cellulose	1	A
3921.19.10	- - - Of polyethylene, of the kind used in the manufacture of separators for electrical accumulators, put up in rolls	1	A
3921.19.90	- - - Other	6	E
3921.90.10	- - Rigid, reinforced or with reinforcing net	6	A
3921.90.20	- - With a basis of layers of paper, impregnated with melamine or phenolic resins (formica type)	1	A
3921.90.30	- - Fabrics coated on both sides with or completely enveloped in poly(vinyl chloride) (PVC)	10	A
3921.90.41	- - - Neither printed nor metallized	6	G
3921.90.42	- - - Not printed, metallized	6	G
3921.90.43	- - - Printed, not metallized	10	G
3921.90.44	- - - Printed, metallized	10	G
3921.90.90	- - Other	6	X
3922.10.10	- - Sinks	10	G
3922.10.20	- - Baths, shower-baths and wash-basins	15	G
3922.20.00	- Lavatory seats and covers	10	G
3922.90.00	- Other	10	X
3923.10.00	- Boxes, cases, crates and similar articles	10	X
3923.21.10	- - - Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like)	1	A
3923.21.20	- - - Aseptic bags multilaminated by thermal bonding, with a hermetic filling device and clasp, of an external diameter of no less than 30 mm and a capacity of no less than 5 kilos	1	A
3923.21.90	- - - Other	10	X
3923.29.10	- - - Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like)	1	A
3923.29.90	- - - Other	10	X
3923.30.10	- - Isothermic containers other than vacuum containers	6	E
3923.30.20	- - Containers with adhesive covers, tear tab openings or perforatable closures	6	X
3923.30.91	- - - Preforms for beverage containers	6	X
3923.30.93	- - - Dropper-type containers, with lids incorporating safety strips, for the pharmaceutical industry	1	A
3923.30.99	- - - Other	10	X
3923.40.10	- - Cassettes (whether or not with cases) and spools for typewriter ribbons and similar spools, not incorporating ribbons	6	A
3923.40.90	- - Other	1	A
3923.50.10	- - Pouring stoppers, whether or not threaded	1	A
3923.50.20	- - "Roll-on" spheres, whether or not with the neck of the container	1	A
3923.50.30	- - Threaded lids with safety strip	1	A
3923.50.40	- - Dropper-type threaded lids and press-on lids with safety strip	1	A
3923.50.90	- - Other	10	X
3923.90.10	- - Moulded sheets for packing and transporting eggs	6	G
3923.90.20	- - Fastenings for containers (for example for "six-packs")	1	A

SAC Code	Description	Base Rate	Staging Category
3923.90.30	- - Moulded containers and packaging for suppositories	1	A
3923.90.90	- - Other	10	X
3924.10.10	- - Handles	6	G
3924.10.90	- - Other	15	X
3924.90.10	- - Teats for babies' feeding bottles	10	A
3924.90.90	- - Other	15	X
3925.10.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	1	A
3925.20.00	- Doors, windows and their frames and thresholds for doors	15	G
3925.30.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	15	A
3925.90.10	- - Front plates for electrical switches and sockets	10	G
3925.90.20	- - Channels and fittings therefor for electrical installations	1	A
3925.90.90	- - Other	10	G
3926.10.10	- - Erasers	10	C
3926.10.90	- - Other	15	E
3926.20.00	- Articles of apparel and clothing accessories, including gloves, mittens and mitts	15	A
3926.30.00	- Fittings for furniture, coachwork or the like	10	A
3926.40.00	- Statuettes and other ornaments	15	G
3926.90.10	- - Accessories for general use as defined in Note 2 to Section XV, other than those classified in other subheadings of this sub-chapter	6	C
3926.90.20	- - Transmission, conveyor or elevator belts or belting	1	A
3926.90.30	- - Diving suits and protective masks, including bee veils for apiculture and ear muffs	1	A
3926.90.40	- - Laboratory, hygienic or pharmaceutical articles, whether or not graduated or calibrated	1	A
3926.90.50	- - Gaskets or seals	6	C
3926.90.91	- - - Printed labels, metallized in a bath of aluminium and backed with paper	6	C
3926.90.92	- - - Boot and shoe lasts	1	A
3926.90.93	- - - Reflecting articles for road or safety signs	6	G
3926.90.94	- - - Moulded plates with more than 200 cavities, for sowing seeds (seed beds)	1	A
3926.90.95	- - - Impermeable covers of the kind used as silos	1	A
3926.90.99	- - - Other	15	X
4001.10.00	- Natural rubber latex, whether or not pre-vulcanized	6	A
4001.21.00	- - Smoked sheets	6	A
4001.22.00	- - Technically specified natural rubber (TSNR)	6	A
4001.29.00	- - Other	6	A
4001.30.00	- Balata, gutta-percha, guayule, chicle and similar natural gums	6	A
4002.11.00	- - Latex	1	A
4002.19.00	- - Other	1	A
4002.20.00	- Butadiene rubber (BR)	1	A
4002.31.00	- - Isobutene-isoprene (butyl) rubber (IIR)	1	A
4002.39.00	- - Other	1	A

SAC Code	Description	Base Rate	Staging Category
4002.41.00	- - Latex	1	A
4002.49.00	- - Other	1	A
4002.51.00	- - Latex	1	A
4002.59.00	- - Other	1	A
4002.60.00	- Isoprene rubber (IR)	1	A
4002.70.00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	1	A
4002.80.00	- Mixtures of any product of heading 40.01 with any product of this heading	1	A
4002.91.00	- - Latex	1	A
4002.99.00	- - Other	1	A
4003.00.00	RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS	6	A
4004.00.00	WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM	1	A
4005.10.00	- Rubber compounded with carbon black or silica	1	A
4005.20.00	- Solutions; dispersions other than those of subheading 4005.10	10	A
4005.91.10	- - - Synthetic rubber strips (buffer strips), of rectangular cross-section, of a thickness not exceeding 5 mm and a width not exceeding 28 cm (for filling or sticking tyre treads to tyre bodies)	1	A
4005.91.90	- - - Other	10	A
4005.99.10	- - - Chewing gum base	1	A
4005.99.90	- - - Other	10	E
4006.10.00	- "Camel-back" strips for retreading rubber tyres	10	E
4006.90.00	- Other	6	C
4007.00.10	- Thread	1	A
4007.00.20	- Cord	6	C
4008.11.00	- - Plates, sheets and strips	10	E
4008.19.10	- - - Profile shapes made of chloroprene (chlorobutadiene) for door and window gaskets or seals	6	E
4008.19.90	- - - Other	10	E
4008.21.10	- - - Rubber for clichés (blankets for printing cylinders)	6	C
4008.21.20	- - - Of rubber mixed with pigments and soya flour	6	E
4008.21.90	- - - Other	6	E
4008.29.10	- - - Profile shapes made of chloroprene (chlorobutadiene) for door and window gaskets or seals	6	C
4008.29.90	- - - Other	6	C
4009.11.10	- - - Of an external diameter of 1.5 mm or more but no more than 15 mm	10	E
4009.11.90	- - - Other	6	C
4009.12.00	- - With fittings	6	C
4009.21.00	- - Without fittings	6	C
4009.22.00	- - With fittings	6	C
4009.31.00	- - Without fittings	6	C
4009.32.00	- - With fittings	6	C
4009.41.00	- - Without fittings	6	C

SAC Code	Description	Base Rate	Staging Category
4009.42.00	- - With fittings	6	C
4010.11.00	- - Reinforced only with metal	1	A
4010.12.00	- - Reinforced only with textile material	1	A
4010.19.10	- - Reinforced only with plastic	1	A
4010.19.90	- - - Other	1	A
4010.31.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	1	A
4010.32.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	1	A
4010.33.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	1	A
4010.34.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	1	A
4010.35.00	- - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	1	A
4010.36.00	- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	1	A
4010.39.00	- - Other	1	A
4011.10.00	- Of a kind used on motor cars (including family type (break or station wagon) and racing cars)	10	X
4011.20.10	- - Radial	6	E
4011.20.90	- - Other	10	X
4011.30.00	- Of a kind used on aircraft	6	C
4011.40.00	- Of a kind used on motorcycles	6	C
4011.50.00	- Of a kind used on bicycles	1	A
4011.61.00	- - Of a kind used on agricultural or forestry vehicles and machines	6	X
4011.62.00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	6	X
4011.63.00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	6	X
4011.69.00	- - Other	6	X
4011.92.00	- - Of a kind used on agricultural or forestry vehicles and machines	6	X
4011.93.00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	6	X
4011.94.00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	6	X
4011.99.00	- - Other	6	X
4012.11.00	- - Of a kind used on motor cars (including family type (break or station wagon) and racing cars)	15	E
4012.12.00	- - Of a kind used on buses or lorries	15	E
4012.13.00	- - Of a kind used on aircraft	15	E

SAC Code	Description	Base Rate	Staging Category
4012.19.00	- - Other	15	E
4012.20.00	- Used pneumatic tyres	15	E
4012.90.10	- - Tyre treads	1	A
4012.90.20	- - Tyre flaps	10	E
4012.90.31	- - - Solid tyres, of an outside diameter not exceeding 90 cm	10	E
4012.90.32	- - - Solid tyres, of an external diameter exceeding 90 cm	6	E
4012.90.39	- - - Other	10	E
4013.10.00	- Of a kind used on motor cars (including family type (break or station wagon) and racing cars), buses or lorries	6	E
4013.20.00	- Of a kind used on bicycles	1	A
4013.90.10	- - Of a kind used on motorcycles	1	A
4013.90.90	- - Other	6	E
4014.10.00	- Sheath contraceptives	1	A
4014.90.00	- Other	10	E
4015.11.00	- - Surgical	1	A
4015.19.00	- - Other	15	C
4015.90.00	- Other	15	C
4016.10.00	- Of cellular rubber	15	E
4016.91.00	- - Floor coverings and mats	15	E
4016.92.10	- - - Cut to size, for pencils	1	A
4016.92.90	- - - Other	10	E
4016.93.00	- - Gaskets or seals	6	E
4016.94.00	- - Boat and dock fenders, whether or not inflatable	6	E
4016.95.00	- - Other inflatable articles	6	C
4016.99.10	- - - Hand tools	10	E
4016.99.31	- - - - Stoppers for flasks	1	A
4016.99.39	- - - - Other	6	C
4016.99.90	- - - Other	6	E
4017.00.10	- In blocks, lumps, plates, sheets, strips, bars, rods, profile shapes and tubes, pipes or hoses; waste and scrap; powder	10	C
4017.00.90	- Other	6	C
4101.20.11	- - - Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m ² (28 square feet)	10	C
4101.20.19	- - - Other	6	A
4101.20.20	- - Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible	10	C
4101.20.90	- - Other	1	A
4101.50.11	- - - Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m ² (28 square feet)	10	C
4101.50.19	- - - Other	6	A
4101.50.20	- - Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible	10	C
4101.50.90	- - Other	1	A
4101.90.11	- - - Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m ² (28 square feet)	10	C
4101.90.19	- - - Other	6	A
4101.90.20	- - Of equine animals, having undergone a tanning	10	C

SAC Code	Description	Base Rate	Staging Category
	(including pre-tanning) process that is reversible		
4101.90.90	-- Other	1	A
4102.10.00	- With wool on	1	A
4102.21.00	-- Pickled	1	A
4102.29.10	- - Having undergone a tanning (including pre-tanning) process that is reversible	6	A
4102.29.90	--- Other	1	A
4103.20.10	- - Having undergone a tanning (including pre-tanning) process that is reversible	6	C
4103.20.90	-- Other	1	A
4103.30.10	- - Having undergone a tanning (including pre-tanning) process that is reversible	6	C
4103.30.90	-- Other	1	A
4103.90.11	--- Of goats	6	C
4103.90.12	--- Of camel or dromedary	15	A
4103.90.19	--- Other	6	C
4103.90.91	--- Of goats	1	A
4103.90.92	--- Of camel or dromedary	15	A
4103.90.99	--- Other	1	A
4104.11.11	---- Wet-blue	1	A
4104.11.19	---- Other	6	C
4104.11.21	---- Bovine leather, vegetable pre-tanned	10	A
4104.11.22	---- Bovine leather, wet-blue	1	A
4104.11.23	---- Other bovine leather	6	A
4104.11.24	---- Equine leather	10	A
4104.19.11	---- Wet-blue	1	A
4104.19.19	---- Other	6	A
4104.19.21	---- Bovine leather, vegetable pre-tanned	10	A
4104.19.22	---- Bovine leather, wet-blue	1	A
4104.19.23	---- Other bovine leather	6	A
4104.19.24	---- Equine leather	10	C
4104.41.10	- - - Bovine leather, with a unit surface area not exceeding 2.6 m ² (28 square feet)	6	A
4104.41.90	- - - Other	10	C
4104.49.10	- - - Bovine leather, with a unit surface area not exceeding 2.6 m ² (28 square feet)	6	A
4104.49.90	- - - Other	10	C
4105.10.00	- In the wet state (including wet-blue)	6	A
4105.30.00	- In the dry state (crust)	6	C
4106.21.00	-- In the wet state (including wet-blue)	6	C
4106.22.00	-- In the dry state (crust)	6	C
4106.31.10	--- Wet-blue	1	A
4106.31.90	--- Other	6	C
4106.32.00	-- In the dry state (crust)	6	C
4106.40.00	- Of reptiles	6	C
4106.91.00	- - In the wet state (including wet-blue)	6	C

SAC Code	Description	Base Rate	Staging Category
4106.92.00	- - In the dry state (crust)	6	C
4107.11.10	- - Bovine leather, with a unit surface area not exceeding 2.6 m ² (28 square feet)	6	C
4107.11.90	- - - Other	10	C
4107.12.10	- - - Bovine leather, with a unit surface area not exceeding 2.6 m ² (28 square feet)	6	C
4107.12.90	- - - Other	10	C
4107.19.10	- - - Bovine leather, with a unit surface area not exceeding 2.6 m ² (28 square feet)	6	C
4107.19.90	- - - Other	10	C
4107.91.00	- - Full grains, unsplit	10	C
4107.92.00	- - Grain splits	10	C
4107.99.00	- - Other	10	C
4112.00.00	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14	6	C
4113.10.00	- Of goats	6	C
4113.20.00	- Of swine	6	C
4113.30.00	- Of reptiles	6	C
4113.90.00	- Other	6	C
4114.10.00	- Chamois (including combination chamois) leather	10	C
4114.20.00	- Patent leather and patent laminated leather; metallized leather	10	C
4115.10.00	- Composition leather based on leather or leather fiber, in slabs, sheets or strips, whether or not in rolls	10	C
4115.20.00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	1	A
4201.00.00	SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE-PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL	15	C
4202.11.00	- - With outer surface of leather, composition leather or patent leather	15	C
4202.12.00	- - With outer surface of plastics or of textile materials	15	C
4202.19.00	- - Other	15	C
4202.21.00	- - With outer surface of leather, composition leather or patent leather	15	C
4202.22.00	- - With outer surface of plastic sheeting or textile materials	15	C
4202.29.00	- - Other	15	C
4202.31.00	- - With outer surface of leather, composition leather or patent leather	15	C
4202.32.00	- - With outer surface of plastic sheeting or textile materials	15	C
4202.39.00	- - Other	15	C
4202.91.00	- - With outer surface of leather, composition leather or patent leather	15	A
4202.92.00	- - With outer surface of plastic sheeting or textile materials	15	A
4202.99.00	- - Other	15	A

SAC Code	Description	Base Rate	Staging Category
4203.10.10	- - Protective, for all trades	10	C
4203.10.90	- - Other	15	C
4203.21.10	- - - For baseball and softball	10	C
4203.21.90	- - - Other	10	C
4203.29.10	- - - Protective, for all trades	10	C
4203.29.90	- - - Other	15	C
4203.30.00	- Belts and bandoliers	15	E
4203.40.00	- Other clothing accessories	15	C
4205.00.10	- Articles for technical use of natural leather or composition leather	1	A
4205.00.90	- Other	15	E
4206.00.10	- Catgut	1	A
4206.00.90	- Other	1	A
4301.10.00	- Of mink, whole, with or without head, tail or paws	15	A
4301.30.00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	15	A
4301.60.00	- Of fox, whole, with or without head, tail or paws	15	A
4301.80.00	- Other furskins, whole, with or without head, tail or paws	15	A
4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	15	A
4302.11.00	- Of mink	15	A
4302.19.00	- - Other	15	A
4302.20.00	- Heads, tails, paws and other pieces or cuttings, not assembled	15	A
4302.30.00	- Whole skins and pieces or cuttings thereof, assembled	15	A
4303.10.00	- Articles of apparel and clothing accessories	15	A
4303.90.00	- Other	15	A
4304.00.10	- Not made up	15	A
4304.00.90	- Other	15	A
4401.10.00	- Fuel wood	1	A
4401.21.00	- - Coniferous	1	A
4401.22.00	- - Non-coniferous	1	A
4401.31.00	- - Wood pellets	1	A
4401.39.00	- - Other	1	A
4402.10.00	- Of bamboo	1	A
4402.90.00	- Other	1	A
4403.10.00	- Treated with paint, stains, creosote or other preservatives	1	A
4403.20.00	- Other, coniferous	1	A
4403.41.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	1	A
4403.49.00	- - Other	1	A
4403.91.00	- Of holm, cork and other oaks (Quercus spp.)	1	A
4403.92.00	- - Of beech (Fagus spp.)	1	A
4403.99.00	- - Other	1	A
4404.10.00	- Coniferous	1	A

SAC Code	Description	Base Rate	Staging Category
4404.20.00	- Non-coniferous	1	A
4405.00.00	WOOD WOOL; WOOD FLOUR	1	A
4406.10.00	- Not impregnated	1	A
4406.90.00	- Other	1	A
4407.10.00	- Coniferous	6	C
4407.21.00	- - Mahogany (Swietenia spp.)	6	E
4407.22.00	- - Virola, Imbuia and Balsa	6	E
4407.25.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	6	E
4407.26.00	- - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	6	E
4407.27.00	- - Sapelli	6	E
4407.28.00	- - Iroko	6	E
4407.29.00	- - Other	6	E
4407.91.00	- Of holm, cork and other oaks (Quercus spp.)	6	C
4407.92.00	- - Of beech (Fagus spp.)	6	C
4407.93.00	- - Of maple (Acer spp.)	6	C
4407.94.00	- - Of cherry (Prunus spp.)	6	C
4407.95.00	- Of ash (Fraxinus spp.)	6	C
4407.99.00	- - Other	6	C
4408.10.00	- Coniferous	10	A
4408.31.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	10	A
4408.39.00	- - Other	10	A
4408.90.00	- Other	10	A
4409.10.00	- Coniferous	10	E
4409.21.00	- - Of bamboo	10	E
4409.29.00	- - Other	10	E
4410.11.10	- - - Unworked or not further worked than sanded	10	E
4410.11.20	- - - Surface covered with melamine-impregnated paper	10	E
4410.11.30	- - - Surface covered with decorative laminates of plastics	10	E
4410.11.90	- - - Other	10	E
4410.12.10	- - - Unworked or not further worked than sanded	10	E
4410.12.90	- - - Other	10	E
4410.19.11	- - - - Unworked or not further worked than sanded	10	E
4410.19.19	- - - - Other	10	E
4410.19.21	- - - - Unworked or not further worked than sanded	10	E
4410.19.22	- - - - Surface covered with melamine-impregnated paper	10	E
4410.19.23	- - - - Surface covered with decorative laminates of plastics	10	E
4410.19.29	- - - - Other	10	E
4410.90.00	- Other	10	E
4411.12.11	- - - - Not mechanically worked or surface-covered	10	E
4411.12.19	- - - - Other	10	E
4411.12.21	- - - - Not mechanically worked or surface-covered	10	E
4411.12.29	- - - - Other	10	E

SAC Code	Description	Base Rate	Staging Category
4411.13.11	---- Not mechanically worked or surface-covered	10	E
4411.13.19	---- Other	10	E
4411.13.21	---- Not mechanically worked or surface-covered	10	E
4411.13.29	---- Other	10	E
4411.14.11	---- Not mechanically worked or surface-covered	10	E
4411.14.19	---- Other	10	E
4411.14.21	---- Not mechanically worked or surface-covered	10	E
4411.14.29	---- Other	10	E
4411.92.10	---- Not mechanically worked or surface-covered	10	E
4411.92.90	--- Other	10	E
4411.93.10	---- Not mechanically worked or surface-covered	10	E
4411.93.90	--- Other	10	E
4411.94.11	---- Not mechanically worked or surface-covered	10	E
4411.94.19	---- Other	10	E
4411.94.91	---- Not mechanically worked or surface-covered	10	E
4411.94.99	---- Other	10	E
4412.10.11	--- With at least one outer ply of a tropical wood specified in Subheading Note 2 to this Chapter	10	E
4412.10.12	--- Other, with at least one outer ply of non-coniferous wood	10	E
4412.10.19	--- Other	10	E
4412.10.21	--- With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter	10	E
4412.10.22	--- Other, containing at least one layer of particle board	10	E
4412.10.29	--- Other	10	E
4412.10.91	--- With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter	10	E
4412.10.92	--- Other, containing at least one layer of particle board	10	E
4412.10.99	--- Other	10	E
4412.31.00	-- With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter	10	E
4412.32.00	-- Other, with at least one outer ply of non-coniferous wood	10	E
4412.39.00	-- Other	10	E
4412.94.11	---- With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter	10	E
4412.94.19	---- Other	10	E
4412.94.91	---- With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter	10	E
4412.94.99	---- Other	10	E
4412.99.11	---- With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter	10	E
4412.99.12	---- Other, containing at least one layer of particle board	10	E
4412.99.19	---- Other	10	E
4412.99.91	---- With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter	10	E
4412.99.92	---- Other, containing at least one layer of particle board	10	E
4412.99.99	---- Other	10	E
4413.00.00	DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS OR	10	E

SAC Code	Description	Base Rate	Staging Category
	PROFILE SHAPES		
4414.00.00	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS	15	A
4415.10.10	- - Cable-drums	10	A
4415.10.90	- - Other	10	A
4415.20.00	- Pallets, box pallets and other load boards; pallet collars	10	A
4416.00.10	- Casks, drums and barrels, whether or not reinforced, and parts thereof	1	A
4416.00.90	- Other	10	A
4417.00.00	TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD	10	A
4418.10.00	- Windows, French windows and their frames	15	G
4418.20.00	- Doors and their frames and thresholds	15	X
4418.40.00	- Shuttering for concrete	15	G
4418.50.00	- Shingles and shakes	15	G
4418.60.00	- Posts and beams	15	G
4418.71.00	- - For mosaic floors	15	G
4418.72.00	- - Other, multilayer	15	G
4418.79.00	- - Other	15	G
4418.90.10	- - Cellular boards (alveolar), whether or not covered	15	E
4418.90.90	- - Other	15	E
4419.00.00	TABLEWARE AND KITCHENWARE, OF WOOD	15	E
4420.10.00	- Statuettes and other ornaments, of wood	15	E
4420.90.10	- - Wood marquetry and inlaid wood	15	E
4420.90.90	- - Other	15	E
4421.10.00	- Clothes hangers	15	A
4421.90.10	- - Spools, cops, bobbins, sewing thread reels and the like, of the kind used for reeling textile yarns or fabrics	1	A
4421.90.20	- - Match splints	6	A
4421.90.90	- - Other	15	A
4501.10.00	- Natural cork, raw or simply prepared	1	A
4501.90.00	- Other	1	A
4502.00.00	NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN SQUARE OR RECTANGULAR BLOCKS, PLATES, SHEETS OR STRIP, (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS)	1	A
4503.10.00	- Corks and stoppers	1	A
4503.90.00	- Other	1	A
4504.10.00	- Blocks, plates, sheets and strips; tiles and similar wall coverings of any shape; solid cylinders, including discs	1	A
4504.90.00	- Other	1	A
4601.21.00	- - Of bamboo	15	A
4601.22.00	- - Of cane (rattan)	15	A
4601.29.00	- - Other	15	A
4601.92.00	- - Of bamboo	15	A
4601.93.00	- - Of cane (rattan)	15	A

SAC Code	Description	Base Rate	Staging Category
4601.94.00	- - Of other vegetable materials	15	A
4601.99.00	- - Other	15	A
4602.11.00	- - Of bamboo	15	A
4602.12.00	- - Of cane (rattan)	15	A
4602.19.00	- - Other	15	A
4602.90.00	- Other	15	A
4701.00.00	MECHANICAL WOOD PULP	1	A
4702.00.00	CHEMICAL WOOD PULP, DISSOLVING GRADES	1	A
4703.11.00	- - Coniferous	1	A
4703.19.00	- - Non-coniferous	1	A
4703.21.00	- - Coniferous	1	A
4703.29.00	- - Non-coniferous	1	A
4704.11.00	- - Coniferous	1	A
4704.19.00	- - Non-coniferous	1	A
4704.21.00	- - Coniferous	1	A
4704.29.00	- - Non-coniferous	1	A
4705.00.00	WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES	1	A
4706.10.00	- Cotton linters pulp	1	A
4706.20.00	- Pulps of fibers derived from recovered (waste and scrap) paper or paperboard	1	A
4706.30.10	- - Mechanical pulps	1	A
4706.30.20	- - Chemical pulps	1	A
4706.30.30	- - Pulps obtained by the combination of mechanical and chemical procedures	1	A
4706.91.00	- - Mechanical	1	A
4706.92.00	- - Chemical	1	A
4706.93.00	- - Obtained by a combination of mechanical and chemical processes	1	A
4707.10.00	- Of unbleached kraft paper or paperboard or of corrugated paper or paperboard	1	A
4707.20.00	- Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	1	A
4707.30.00	- Of paper or paperboard made mainly of mechanical pulp (for example newspapers, journals and similar printed matter)	1	A
4707.90.00	- Other, including unsorted waste and scrap	1	A
4801.00.00	NEWSPRINT, IN ROLLS OR SHEETS	1	A
4802.10.00	- Hand-made paper and paperboard (sheet by sheet)	1	A
4802.20.00	- Paper and paperboard of the kind used as a base for photosensitive, heat-sensitive or electro-sensitive paper or paperboard	1	A
4802.40.00	- Wallpaper base	1	A
4802.54.10	- - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	1	A
4802.54.20	- - - In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other	10	E

SAC Code	Description	Base Rate	Staging Category
	side not exceeding 150 mm		
4802.54.30	- - - Carbonising base paper	1	A
4802.54.90	- - - Other	10	E
4802.55.11	- - - - Weighing 40 g/m ² or more but not more than 60 g/m ²	1	A
4802.55.12	- - - - Weighing 60 g/m ² or more but not more than 80 g/m ² and of a width of 559 mm or more	1	A
4802.55.19	- - - - Other	1	A
4802.55.20	- - - Bond register paper of a width not exceeding 150 mm	10	E
4802.55.31	- - - - Of a width exceeding 150 mm but not exceeding 559 mm	1	A
4802.55.32	- - - - Weighing more than 40 g/m ² but not more than 80 g/m ² , of a width of 559 mm or more	1	A
4802.55.39	- - - - Other	10	E
4802.55.91	- - - - Of a width exceeding 150 mm	1	A
4802.55.99	- - - - Other	10	E
4802.56.11	- - - - Weighing 40 g/m ² or more but not more than 60 g/m ²	1	A
4802.56.19	- - - - Other	1	A
4802.56.20	- - - Bond register paper in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	1	A
4802.56.31	- - - - In sheets with one side exceeding 360 mm and the other side exceeding 150 mm	1	A
4802.56.39	- - - - Other	10	E
4802.56.91	- - - - in sheets with one side exceeding 360 mm and the other side exceeding 150 mm	1	A
4802.56.99	- - - - Other	10	E
4802.57.11	- - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm, weighing 40 g/m ² or more but not more than 60 g/m ²	1	A
4802.57.12	- - - - In strips of a width not exceeding 150 mm	10	E
4802.57.19	- - - - Other	1	A
4802.57.21	- - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	1	A
4802.57.22	- - - - In strips of a width not exceeding 150 mm	10	E
4802.57.29	- - - - Other	10	E
4802.57.91	- - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	1	A
4802.57.92	- - - - In strips of a width not exceeding 150 mm	10	E
4802.57.99	- - - - Other	10	E
4802.58.11	- - - In strips or rolls of a width exceeding 150 mm but not exceeding 559 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	1	A
4802.58.12	- - - - In strips or rolls of a width of 559 mm or more	1	A
4802.58.19	- - - - Other	10	E
4802.58.91	- - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side	1	A

SAC Code	Description	Base Rate	Staging Category
	exceeding 150 mm, in the unfolded state		
4802.58.99	---- Other	10	E
4802.61.11	---- Of a width of 559 mm or more	1	A
4802.61.19	---- Other	1	A
4802.61.20	--- Of a width not exceeding 150 mm	10	E
4802.61.30	--- Carbonising base paper	1	A
4802.62.10	--- In sheets with one side exceeding 360 mm and the other side exceeding 150 mm	1	A
4802.62.20	--- In sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4802.62.30	--- Carbonising base paper	1	A
4802.62.90	--- Other	10	E
4802.69.10	--- In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	1	A
4802.69.20	--- Carbonising base paper	1	A
4802.69.90	--- Other	10	E
4803.00.00	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF THE KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBERS, WHETHER OR NOT CREPED, CRINKLED, EMBOSSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS	10	E
4804.11.00	-- Unbleached	1	A
4804.19.00	-- Other	1	A
4804.21.00	-- Unbleached	1	A
4804.29.00	-- Other	1	A
4804.31.10	--- Match paper	1	A
4804.31.90	--- Other	10	E
4804.39.10	--- Match paper	1	A
4804.39.20	--- Other, weighing not more than 100 g/m ²	10	E
4804.39.90	--- Other	1	A
4804.41.00	-- Unbleached	10	E
4804.42.00	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fiber content consists of wood fibers obtained by a chemical process	1	A
4804.49.00	-- Other	1	A
4804.51.00	-- Unbleached	1	A
4804.52.00	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fiber content consists of wood fibers obtained by a chemical process	1	A
4804.59.00	-- Other	1	A
4805.11.00	-- Semi-chemical fluting paper	1	A
4805.12.00	-- Straw fluting paper	1	A
4805.19.00	-- Other	1	A
4805.24.00	-- Weighing 150 g/m ² or less	1	A

SAC Code	Description	Base Rate	Staging Category
4805.25.10	- - - Grey paper board weighing more than 300 g/m ²	10	C
4805.25.90	- - - Other	1	A
4805.30.00	- Sulphite wrapping paper	1	A
4805.40.00	- Filter paper and paperboard	1	A
4805.50.00	- Felt paper and felt paperboard; wool paper and wool paperboard	1	A
4805.91.00	- - Weighing 150 g/m ² or less	1	A
4805.92.00	- - Weighing more than 150 g/m ² but less than 225 g/m ²	1	A
4805.93.10	- - - Paperboard for structures, not impregnated	6	C
4805.93.90	- - - Other	1	A
4806.10.00	- Parchment paper and paperboard (Vegetable parchment)	1	A
4806.20.00	- Greaseproof papers	1	A
4806.30.00	- Tracing papers	1	A
4806.40.00	- Glassine and other glazed transparent or translucent papers	1	A
4807.00.10	- Duplex or triplex paperboard weighing more than 300 g/m ²	10	E
4807.00.90	- Other	1	A
4808.10.00	- Corrugated paper and paperboard, whether or not perforated	10	E
4808.40.10	- - Sack kraft paper	10	E
4808.40.90	- - Other	10	E
4808.90.00	- Other	1	A
4809.20.00	- Self-copy paper	1	A
4809.90.10	- - Carbon or similar copying papers	6	C
4809.90.90	- - Other	1	A
4810.13.11	- - - - Not printed, in rolls of a width exceeding 150 mm	1	A
4810.13.12	- - - - Not printed, in rolls of a width not exceeding 150 mm	6	E
4810.13.13	- - - - Printed, whether or not embossed or perforated	10	C
4810.13.21	- - - - Not printed	6	E
4810.13.22	- - - - Printed, whether or not embossed or perforated	10	C
4810.13.30	- - - Graph paper for recording apparatus	1	A
4810.13.91	- - - - In rolls of a width exceeding 150 mm	1	A
4810.13.92	- - - - In rolls of a width not exceeding 150 mm	10	B
4810.14.11	- - - - Not printed, in sheets with one side exceeding 360 mm and the other side exceeding 150 mm	1	A
4810.14.12	- - - - Not printed, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	6	E
4810.14.13	- - - - Printed, whether or not embossed or perforated	10	C
4810.14.19	- - - - Other	6	E
4810.14.21	- - - - Not printed	6	E
4810.14.22	- - - - Printed, whether or not embossed or perforated	10	B
4810.14.30	- - - Graph paper for recording apparatus	1	A
4810.14.91	- - - - "Endless" paper	15	C
4810.14.92	- - - - Other, in sheets with one side exceeding 360 mm and the other side exceeding 150 mm	1	A
4810.14.93	- - - - Other, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E

SAC Code	Description	Base Rate	Staging Category
4810.14.99	----- Other	10	E
4810.19.11	--- Metallised paper weighing 150 g/m ² or less, not printed	1	A
4810.19.12	---- Metallised paper weighing more than 150 g/m ² , not printed	6	E
4810.19.13	---- Metallised paper, printed	10	C
4810.19.19	---- Other	1	A
4810.19.21	---- Metallised paper weighing 150 g/m ² or less, not printed	1	A
4810.19.22	---- Metallised paper weighing more than 150 g/m ² , not printed	6	E
4810.19.23	---- Metallised paper, printed	10	C
4810.19.29	---- Other	1	A
4810.19.31	---- Metallised paper, not printed	6	E
4810.19.32	---- Metallised paper, printed, whether or not embossed or perforated	10	C
4810.19.33	---- Graph paper for recording apparatus	1	A
4810.19.39	---- Other	10	B
4810.22.11	---- Graph paper for recording apparatus	1	A
4810.22.12	---- Other, not printed	1	A
4810.22.13	---- Other, printed	10	C
4810.22.21	---- Graph paper for recording apparatus	1	A
4810.22.29	---- Other	10	B
4810.22.90	--- Other	10	E
4810.29.13	---- Metallised paper, not printed	6	E
4810.29.14	---- Metallised paper, printed	10	E
4810.29.19	---- Other	1	A
4810.29.21	---- Metallised paper, not printed	6	E
4810.29.22	---- Metallised paper, printed, whether or not embossed or perforated	10	E
4810.29.23	---- Graph paper for recording apparatus	1	A
4810.29.24	---- "Endless" paper	15	E
4810.29.29	---- Other	10	E
4810.29.80	--- Other	10	E
4810.31.10	--- In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	1	A
4810.31.21	---- Graph paper for recording apparatus	1	A
4810.31.29	---- Other	10	E
4810.31.90	--- Other	10	E
4810.32.10	--- In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	1	A
4810.32.21	---- Graph paper for recording apparatus	1	A
4810.32.29	---- Other	10	E
4810.32.90	--- Other	10	E
4810.39.10	--- In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	1	A

SAC Code	Description	Base Rate	Staging Category
4810.39.21	- - - - Graph paper for recording apparatus	1	A
4810.39.29	- - - - Other	10	E
4810.39.90	- - - Other	10	E
4810.92.10	- - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	1	A
4810.92.21	- - - - Graph paper for recording apparatus	1	A
4810.92.29	- - - - Other	10	E
4810.92.90	- - - Other	10	E
4810.99.13	- - - - Metallised paper, not printed	1	A
4810.99.14	- - - - Metallised paper, printed	10	E
4810.99.19	- - - - Other	1	A
4810.99.21	- - - - Graph paper for recording apparatus	1	A
4810.99.29	- - - - Other	10	E
4810.99.80	- - - Other	10	E
4811.10.10	- - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	1	A
4811.10.20	- - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4811.10.30	- - Floor coverings on a base of paper or of paperboard, whether or not cut	10	E
4811.10.90	- - Other	10	E
4811.41.11	- - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	1	A
4811.41.12	- - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4811.41.19	- - - - Other	10	E
4811.41.20	- - - Printed	10	E
4811.49.11	- - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	6	E
4811.49.12	- - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4811.49.19	- - - - Other	10	E
4811.49.20	- - - Printed	10	E
4811.51.11	- - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	1	A
4811.51.12	- - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other not exceeding 150 mm	10	E
4811.51.19	- - - - Other	10	E
4811.51.20	- - - Floor coverings on a base of paper or of paperboard, whether or not cut	10	C
4811.51.91	- - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side	1	A

SAC Code	Description	Base Rate	Staging Category
	exceeding 150 mm, in the unfolded state		
4811.51.92	- - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4811.51.99	- - - - Other	10	E
4811.59.11	- - - - Not printed, in strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	6	E
4811.59.12	- - - - Not printed, in strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4811.59.13	- - - - Printed	10	E
4811.59.19	- - - - Other	10	E
4811.59.20	- - - Floor coverings on a base of paper or of paperboard, whether or not cut	10	C
4811.59.91	- - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	1	A
4811.59.92	- - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4811.59.99	- - - - Other	10	E
4811.60.00	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glyce	10	E
4811.90.30	- - "Endless" paper	15	E
4811.90.40	- - Greaseproof paper, printed	10	E
4811.90.50	- - Floor coverings on a base of paper or of paperboard, whether or not cut	10	E
4811.90.91	- - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	1	A
4811.90.92	- - - In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4811.90.99	- - - Other	10	E
4812.00.00	FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	1	A
4813.10.00	- In the form of booklets or tubes	1	A
4813.20.00	- In rolls of a width not exceeding 5 cm	1	A
4813.90.00	- Other	1	A
4814.20.00	- Wallpaper and similar wall covering, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	10	E
4814.90.10	- - Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	10	E
4814.90.20	- - Ingrain paper	10	E
4814.90.90	- - Other	10	E
4816.20.00	- Self-copy paper	1	A
4816.90.10	- - Carbon or similar copying papers	10	E

SAC Code	Description	Base Rate	Staging Category
4816.90.21	- - - Heat transfer type	1	A
4816.90.29	- - - Other	10	E
4816.90.90	- - Other	1	A
4817.10.00	- Envelopes	15	E
4817.20.00	- Letter cards, plain postcards and correspondence cards	15	E
4817.30.00	- Boxes, pouches, and similar presentations, of paper or paperboard, containing an assortment of paper stationery	15	E
4818.10.00	- Toilet paper	15	G
4818.20.00	- Handkerchiefs, cleansing or facial tissues and towels	15	G
4818.30.00	- Tablecloths and serviettes	15	E
4818.50.00	- Articles of apparel and clothing accessories	15	E
4818.90.10	- - For medical or surgical use	1	A
4818.90.90	- - Other	15	E
4819.10.00	- Boxes of corrugated paper or paperboard	10	E
4819.20.10	- - Multilayer paperboard boxes with plastic and aluminum sheets	1	A
4819.20.20	- - Cartons, boxes and cases, waterproofed with plastic sheeting, paraffin or similar materials	10	E
4819.20.90	- - Other	10	E
4819.30.10	- - Multi-ply, of kraft paper, interleaved with plastics or aluminium	1	A
4819.30.90	- - Other	10	E
4819.40.00	- Other sacks (bags); including cones	10	E
4819.50.00	- Other packing containers, including record sleeves	10	E
4819.60.00	- Boxes of the kind used in offices, shops or the like	10	E
4820.10.00	- Registers, account books, notepads, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	15	E
4820.20.00	- Notebooks	15	E
4820.30.00	- Binders (other than book covers), folders and file covers	15	E
4820.40.00	- Manifold business forms and interleaved carbon sets	15	E
4820.50.00	- Albums for samples or for collections	15	E
4820.90.00	- Other	15	E
4821.10.00	- Printed	15	X
4821.90.00	- Other	15	X
4822.10.00	- Of a kind used for winding textile yarn	1	A
4822.90.00	- Other	1	A
4823.20.00	- Filter paper and paperboard	1	A
4823.40.00	- Graph paper for recording apparatus	1	A
4823.61.00	- - Of bamboo	15	E
4823.69.00	- - Other	15	E
4823.70.10	- - Moulded articles for packing and transporting eggs	6	E
4823.70.90	- - Other	10	E
4823.90.30	- - Multicellular natural kraft paper (with hexagonal cells), whether or not impregnated	1	A
4823.90.40	- - Artificial sausage casings	1	A
4823.90.50	- - Electrical insulation paper	1	A

SAC Code	Description	Base Rate	Staging Category
4823.90.60	- - Floor coverings on a base of paper or of paperboard, whether or not cut	10	E
4823.90.91	- - - "Sticks" of rolled paper for confectionary	1	A
4823.90.99	- - - Other	10	E
4901.10.00	- In single sheets, whether or not folded	1	A
4901.91.00	- - Dictionaries and encyclopaedias, and serial instalments thereof	1	A
4901.99.00	- - Other	1	A
4902.10.00	- Appearing at least four times a week	1	A
4902.90.00	- Other	1	A
4903.00.00	CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS	6	E
4904.00.00	MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	6	A
4905.10.00	- Globes	1	A
4905.91.00	- - In book form	1	A
4905.99.00	- - Other	1	A
4906.00.00	PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON COPIES OF THE FOREGOING	6	A
4907.00.10	- Postage, revenue or similar stamps, stamp-impressed paper and similar	1	A
4907.00.20	- Banknotes	1	A
4907.00.90	- Other	15	E
4908.10.00	- Transfers (decalcomanias), vitrifiable	1	A
4908.90.00	- Other	10	B
4909.00.00	PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS	15	E
4910.00.00	CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS	15	E
4911.10.10	- - Catalogues and leaflets with descriptions or illustrations for machines and appliances; catalogues and sheets with descriptions or illustrations for the use of pharmaceutical or veterinary products	1	A
4911.10.90	- - Other	15	E
4911.91.00	- - Pictures, designs and photographs	15	A
4911.99.10	- - - Lottery scratch cards	1	A
4911.99.90	- - - Other	15	E
5001.00.00	SILKWORM COCOONS SUITABLE FOR REELING	1	A
5002.00.00	RAW SILK (NOT THROWN)	1	A
5003.00.00	SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK)	1	A

SAC Code	Description	Base Rate	Staging Category
5004.00.00	SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE	6	A
5005.00.00	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE	6	A
5006.00.00	SILK YARN AND YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILKWORM GUT	6	A
5007.10.00	- Fabrics of noil silk	10	A
5007.20.00	- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	10	A
5007.90.00	- Other fabrics	10	A
5101.11.00	- - Shorn wool	1	A
5101.19.00	- - Other	1	A
5101.21.00	- - Shorn wool	1	A
5101.29.00	- - Other	1	A
5101.30.00	- Carbonized	1	A
5102.11.00	- - Of Kashmir (cashmere) goats	1	A
5102.19.00	- - Other	1	A
5102.20.00	- Coarse animal hair	1	A
5103.10.00	- Noils of wool or of fine animal hair	1	A
5103.20.00	- Other waste of wool or of fine animal hair	1	A
5103.30.00	- Waste of coarse animal hair	1	A
5104.00.00	GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR	1	A
5105.10.00	- Carded wool	1	A
5105.21.00	- - Combed wool in fragments	1	A
5105.29.00	- - Other	1	A
5105.31.00	- - Of Kashmir (cashmere) goats	1	A
5105.39.00	- - Other	1	A
5105.40.00	- Coarse animal hair, carded or combed	1	A
5106.10.00	- Containing 85 % or more by weight of wool	6	A
5106.20.00	- Containing less than 85 % by weight of wool	6	A
5107.10.00	- Containing 85 % or more by weight of wool	6	A
5107.20.00	- Containing less than 85 % by weight of wool	6	A
5108.10.00	- Carded	6	A
5108.20.00	- Combed	6	A
5109.10.00	- Containing 85 % or more by weight of wool or of fine animal hair	6	A
5109.90.00	- Other	6	A
5110.00.00	YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE	6	A
5111.11.00	- - Of a weight not exceeding 300 g/m ²	10	A
5111.19.00	- - Other	10	A
5111.20.00	-Other, mixed mainly or solely with man-made filaments	10	A
5111.30.00	- Other, mixed mainly or solely with man-made staple fibers	10	A
5111.90.00	- Other	10	A

SAC Code	Description	Base Rate	Staging Category
5112.11.00	- - Of a weight not exceeding 200 g/m ²	10	A
5112.19.00	- - Other	10	A
5112.20.00	-Other, mixed mainly or solely with man-made filaments	10	A
5112.30.00	- Other, mixed mainly or solely with man-made staple fibers	10	A
5112.90.00	- Other	10	A
5113.00.00	WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR	10	A
5201.00.00	COTTON, NOT CARDED OR COMBED	1	A
5202.10.00	- Yarn waste	1	A
5202.91.00	- - Garnetted stock	1	A
5202.99.00	- - Other	1	A
5203.00.00	COTTON, CARDED OR COMBED	1	A
5204.11.00	- - Containing 85 % or more by weight of cotton	6	G
5204.19.00	- - Other	6	A
5204.20.00	- Put up for retail sale	6	A
5205.11.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	6	A
5205.12.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number)	6	A
5205.13.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number)	6	A
5205.14.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)	6	A
5205.15.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	6	A
5205.21.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	6	A
5205.22.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number)	6	A
5205.23.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	6	A
5205.24.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)	6	A
5205.26.00	- - Measuring less than 125 decitex but no less than 106.38 decitex (more than 80 metric number but not exceeding 94 metric number)	6	A
5205.27.00	- - Measuring less than 106.38 decitex but no less than 83.33 decitex (more than 94 metric number but not exceeding 120 metric number)	6	A
5205.28.00	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	6	A
5205.31.00	- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	6	A
5205.32.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	6	A

SAC Code	Description	Base Rate	Staging Category
5205.33.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.32 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	6	A
5205.34.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	6	A
5205.35.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	6	A
5205.41.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	6	A
5205.42.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	6	A
5205.43.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	6	A
5205.44.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	6	A
5205.46.00	- - Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	6	A
5205.47.00	- - Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	6	A
5205.48.00	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	6	A
5206.11.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	6	A
5206.12.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	6	A
5206.13.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number)	6	A
5206.14.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)	6	A
5206.15.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	6	A
5206.21.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	6	A
5206.22.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number)	6	A
5206.23.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number)	6	A
5206.24.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)	6	A
5206.25.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	6	A
5206.31.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	6	A

SAC Code	Description	Base Rate	Staging Category
5206.32.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	6	A
5206.33.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	6	A
5206.34.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	6	A
5206.35.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	6	A
5206.41.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	6	A
5206.42.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	6	A
5206.43.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	6	A
5206.44.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	6	A
5206.45.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	6	A
5207.10.00	- Containing 85 % or more by weight of cotton	6	A
5207.90.00	- Other	6	A
5208.11.00	- - Plain weave, weighing not more than 100 g/m ²	10	A
5208.12.00	- - Plain weave, weighing more than 100 g/m ²	10	A
5208.13.00	- - 3-thread or 4-thread twill, including cross twill	10	A
5208.19.00	- - Other fabrics	10	A
5208.21.00	- - Plain weave, weighing not more than 100 g/m ²	10	A
5208.22.00	- - Plain weave, weighing more than 100 g/m ²	10	A
5208.23.00	- - 3-thread or 4-thread twill, including cross twill	10	A
5208.29.00	- - Other fabrics	10	A
5208.31.00	- - Plain weave, weighing not more than 100 g/m ²	10	A
5208.32.00	- - Plain weave, weighing more than 100 g/m ²	10	A
5208.33.00	- - 3-thread or 4-thread twill, including cross twill	10	A
5208.39.00	- - Other fabrics	10	A
5208.41.00	- - Plain weave, weighing not more than 100 g/m ²	10	A
5208.42.00	- - Plain weave, weighing more than 100 g/m ²	10	A
5208.43.00	- - 3-thread or 4-thread twill, including cross twill	10	A
5208.49.00	- - Other fabrics	10	A
5208.51.00	- - Plain weave, weighing not more than 100 g/m ²	10	A
5208.52.00	- - Plain weave, weighing more than 100 g/m ²	10	A
5208.59.10	- - - 3-thread or 4-thread twill, including cross twill	10	A
5208.59.90	- - - Other	10	A
5209.11.00	- - Plain weave	10	A
5209.12.10	- - - Weighing 400 g/m ² or more	6	A
5209.12.90	- - - Other	10	A

SAC Code	Description	Base Rate	Staging Category
5209.19.00	-- Other fabrics	10	A
5209.21.00	-- Plain weave	10	A
5209.22.00	-- 3-thread or 4-thread twill, including cross twill	10	A
5209.29.00	-- Other fabrics	10	A
5209.31.00	-- Plain weave	10	A
5209.32.10	--- Weighing 400 g/m ² or more	6	A
5209.32.20	--- of yarn impregnated with acrylic resin	10	A
5209.32.90	--- Other	10	A
5209.39.00	-- Other fabrics	10	A
5209.41.00	-- Plain weave	10	A
5209.42.10	--- Weighing 400 g/m ² or more	1	A
5209.42.90	--- Other	10	A
5209.43.10	--- Weighing 400 g/m ² or more	6	A
5209.43.90	--- Other	10	A
5209.49.00	-- Other fabrics	10	A
5209.51.00	-- Plain weave	10	A
5209.52.00	-- 3-thread or 4-thread twill, including cross twill	10	A
5209.59.00	-- Other fabrics	10	A
5210.11.00	-- Plain weave	10	A
5210.19.10	--- 3-thread or 4-thread twill, including cross twill	10	A
5210.19.90	--- Other	10	A
5210.21.00	-- Plain weave	10	A
5210.29.10	--- 3-thread or 4-thread twill, including cross twill	10	A
5210.29.90	--- Other	10	A
5210.31.00	-- Plain weave	10	A
5210.32.00	-- 3-thread or 4-thread twill, including cross twill	10	A
5210.39.00	-- Other fabrics	10	A
5210.41.00	-- Plain weave	10	A
5210.49.10	--- 3-thread or 4-thread twill, including cross twill	10	A
5210.49.90	--- Other	10	A
5210.51.00	-- Plain weave	10	A
5210.59.10	--- 3-thread or 4-thread twill, including cross twill	10	A
5210.59.90	--- Other	10	A
5211.11.00	-- Plain weave	10	A
5211.12.00	-- 3-thread or 4-thread twill, including cross twill	10	A
5211.19.00	-- Other fabrics	10	A
5211.20.10	-- Plain weave	10	A
5211.20.20	-- 3-thread or 4-thread twill, including cross twill	10	A
5211.20.90	-- Other	10	A
5211.31.00	-- Plain weave	10	A
5211.32.00	-- 3-thread or 4-thread twill, including cross twill	10	A
5211.39.00	-- Other fabrics	10	A
5211.41.00	-- Plain weave	10	A
5211.42.00	-- Denim	10	A

SAC Code	Description	Base Rate	Staging Category
5211.43.00	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	10	A
5211.49.00	- - Other fabrics	10	A
5211.51.00	- - Plain weave	10	A
5211.52.00	- - 3-thread or 4-thread twill, including cross twill	10	A
5211.59.00	- - Other fabrics	10	A
5212.11.00	- - Unbleached	10	A
5212.12.00	- - Bleached	10	A
5212.13.00	- - Dyed	10	A
5212.14.00	- - Of yarns of different colours	10	A
5212.15.00	- - Printed	10	A
5212.21.00	- - Unbleached	10	A
5212.22.00	- - Bleached	10	A
5212.23.00	- - Dyed	10	A
5212.24.00	- - Of yarns of different colours	10	A
5212.25.00	- - Printed	10	A
5301.10.00	- Flax, raw or retted	1	A
5301.21.00	- - Broken or scutched	1	A
5301.29.00	- - Other	1	A
5301.30.00	- Flax tow and waste	1	A
5302.10.00	- True hemp, raw or retted	1	A
5302.90.00	- Other	1	A
5303.10.10	- - Kenaf	1	A
5303.10.90	- - Other	1	A
5303.90.00	- Other	1	A
5305.00.11	- - Cabuya and henequen	1	A
5305.00.19	- - Other	1	A
5305.00.21	- - Raw	1	A
5305.00.29	- - Other	1	A
5305.00.31	- - Raw	1	A
5305.00.39	- - Other	1	A
5305.00.90	- Other	1	A
5306.10.00	- Single	6	A
5306.20.00	- Multiple (folded) or cabled	6	A
5307.10.00	- Single	6	A
5307.20.00	- Multiple (folded) or cabled	6	A
5308.10.00	- Coir yarn	6	A
5308.20.00	- True hemp yarn	6	A
5308.90.10	- - Ramie yarn	6	A
5308.90.90	- - Other	6	A
5309.11.00	- - Unbleached or bleached	10	A
5309.19.00	- - Other	6	A
5309.21.00	- - Unbleached or bleached	10	A
5309.29.00	- - Other	10	A
5310.10.00	- Unbleached	10	A

SAC Code	Description	Base Rate	Staging Category
5310.90.00	- Other	10	A
5311.00.10	- Woven fabrics of paper yarn	10	A
5311.00.90	- Other	10	A
5401.10.10	- - Not put up for retail sale	6	G
5401.10.20	- - Put up for retail sale	6	G
5401.20.10	- - Not put up for retail sale	6	A
5401.20.20	- - Put up for retail sale	6	A
5402.11.00	- - Of aramids	1	A
5402.19.00	- - Other	1	A
5402.20.00	- High tenacity yarn of polyesters	1	A
5402.31.00	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	6	A
5402.32.00	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	6	A
5402.33.00	- - Of polyesters	1	A
5402.34.00	- - Of polypropylene	6	A
5402.39.00	- - Other	6	A
5402.44.10	- - - Of nylon or other polyamides	1	A
5402.44.20	- - - Of polyesters, partially oriented	1	A
5402.44.30	- - - Of other polyesters	6	A
5402.44.90	- - - Other	6	A
5402.45.00	- - Other, of nylon or other polyamides	1	A
5402.46.00	- - Other, of partially oriented polyesters	1	A
5402.47.00	- - Other, of polyesters	1	A
5402.48.00	- - Other, of polypropylene	6	A
5402.49.00	- - Other	6	A
5402.51.00	- - Of nylon or other polyamides	6	A
5402.52.00	- - Of polyesters	6	A
5402.59.00	- - Other	6	A
5402.61.00	- - Of nylon or other polyamides	6	A
5402.62.00	- - Of polyesters	6	A
5402.69.00	- - Other	6	A
5403.10.00	- High tenacity yarn of viscose rayon	1	A
5403.31.00	- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per meter	6	A
5403.32.00	- - Of viscose rayon, with a twist exceeding 120 turns per meter	6	A
5403.33.10	- - - Textured yarn	6	A
5403.33.90	- - - Other	1	A
5403.39.00	- - Other	6	A
5403.41.00	- - Of viscose rayon	6	A
5403.42.00	- - Of cellulose acetate	6	A
5403.49.00	- - Other	6	A
5404.11.00	- - Of elastomers	6	A
5404.12.00	- - Other, of polypropylene	6	A
5404.19.10	- - - Of polyamides, of a length not exceeding 6 cm and a	1	A

SAC Code	Description	Base Rate	Staging Category
	diameter not exceeding 0.31 mm, for toothbrushes		
5404.19.90	- - - Other	6	A
5404.90.00	- Other	6	A
5405.00.00	ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW), OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM.	6	A
5406.00.10	- Synthetic filament yarn	6	A
5406.00.20	- Artificial filament yarn	6	A
5407.10.00	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	1	A
5407.20.00	- Woven fabrics obtained from strip or the like	10	A
5407.30.00	- Fabrics specified in Note 9 to Section XI	10	A
5407.41.10	- - - Of a density exceeding 70 yarns per cm ²	10	A
5407.41.90	- - - Other	10	A
5407.42.00	- - Dyed	10	A
5407.43.00	- - Of yarns of different colours	10	A
5407.44.00	- - Printed	10	A
5407.51.00	- - Unbleached or bleached	10	A
5407.52.00	- - Dyed	10	A
5407.53.00	- - Of yarns of different colours	10	A
5407.54.00	- - Printed	10	A
5407.61.00	- - Containing 85 % or more by weight of non-textured polyester filaments	10	A
5407.69.00	- - Other	10	A
5407.71.10	- - - Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm ²	10	A
5407.71.90	- - - Other	10	A
5407.72.10	- - - Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm ²	10	A
5407.72.90	- - - Other	10	A
5407.73.10	- - - Of a kind used in the manufacture of tyres, weighing 200 g/m ² or more	1	A
5407.73.90	- - - Other	10	A
5407.74.00	- - Printed	6	A
5407.81.00	- - Unbleached or bleached	10	A
5407.82.00	- - Dyed	10	A
5407.83.00	- - Of yarns of different colours	10	A
5407.84.00	- - Printed	10	A
5407.91.00	- - Unbleached or bleached	10	A
5407.92.00	- - Dyed	10	A
5407.93.00	- - Of yarns of different colours	10	A
5407.94.00	- - Printed	10	A
5408.10.00	- Woven fabrics obtained from high tenacity yarn of viscose rayon	1	A
5408.21.00	- - Unbleached or bleached	10	A

SAC Code	Description	Base Rate	Staging Category
5408.22.00	- - Dyed	10	A
5408.23.00	- - Of yarns of different colours	10	A
5408.24.00	- - Printed	10	A
5408.31.00	- - Unbleached or bleached	10	A
5408.32.10	- - - Plain weave, containing less than 85 % by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm ² , weighing more than 200 g/m ²	10	A
5408.32.90	- - - Other	10	A
5408.33.10	- - - Plain weave, containing less than 85 % by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm ² , weighing more than 200 g/m ²	10	A
5408.33.90	- - - Other	10	A
5408.34.00	- - Printed	10	A
5501.10.00	- Of nylon or other polyamides	1	A
5501.20.00	- Of polyesters	1	A
5501.30.00	- Acrylic or modacrylic	1	A
5501.40.00	- Of polypropylene	1	A
5501.90.00	- Other	1	A
5502.00.00	ARTIFICIAL FILAMENT TOW	1	A
5503.11.00	- - Of aramids	1	A
5503.19.00	- - Other	1	A
5503.20.00	- Of polyesters	1	A
5503.30.00	- Acrylic or modacrylic	1	A
5503.40.00	- Of polypropylene	1	A
5503.90.00	- Other	1	A
5504.10.00	- Of viscose rayon	1	A
5504.90.00	- Other	1	A
5505.10.00	- Of synthetic fibers	1	A
5505.20.00	- Of artificial fibers	1	A
5506.10.00	- Of nylon or other polyamides	1	A
5506.20.00	- Of polyesters	1	A
5506.30.00	- Acrylic or modacrylic	1	A
5506.90.00	- Other	1	A
5507.00.00	ARTIFICIAL STAPLE FIBERS, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	1	A
5508.10.10	- - Not put up for retail sale	6	G
5508.10.20	- - Put up for retail sale	6	G
5508.20.10	- - Not put up for retail sale	6	A
5508.20.20	- - Put up for retail sale	6	A
5509.11.00	- - Single	6	A
5509.12.00	- - Multiple (folded) or cabled	6	A
5509.21.00	- - Single	6	A
5509.22.00	- - Multiple (folded) or cabled	6	A
5509.31.00	- - Single	6	A

SAC Code	Description	Base Rate	Staging Category
5509.32.00	- - Multiple (folded) or cabled	6	A
5509.41.00	- - Single	6	A
5509.42.00	- - Multiple (folded) or cabled	6	A
5509.51.00	- - Mixed mainly or solely with artificial staple fibers	6	A
5509.52.00	- - Mixed mainly or solely with wool or fine animal hair	6	A
5509.53.00	- - Mixed mainly or solely with cotton	6	A
5509.59.00	- - Other	6	A
5509.61.00	- - Mixed mainly or solely with wool or fine animal hair	6	A
5509.62.00	- - Mixed mainly or solely with cotton	6	A
5509.69.00	- - Other	6	A
5509.91.00	- - Mixed mainly or solely with wool or fine animal hair	6	A
5509.92.00	- - Mixed mainly or solely with cotton	6	A
5509.99.00	- - Other	6	A
5510.11.00	- - Single	6	A
5510.12.00	- - Multiple (folded) or cabled	6	A
5510.20.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	6	A
5510.30.00	- Other yarn, mixed mainly or solely with cotton	6	A
5510.90.00	- Other yarn	6	A
5511.10.00	- Of synthetic staple fibers, containing 85 % or more by weight of such fibers	6	A
5511.20.00	- Of synthetic staple fibers, containing less than 85 % by weight of such fibers	6	A
5511.30.00	- Of artificial staple fibers	6	A
5512.11.00	- - Unbleached or bleached	10	A
5512.19.10	- - - Twill weave (warp effect), with unbleached or bleached warp yarns and coloured weft yarns (or vice versa), weighing 400 g/m ² or more	6	A
5512.19.90	- - - Other	10	A
5512.21.00	- - Unbleached or bleached	10	A
5512.29.00	- - Other	10	A
5512.91.00	- - Unbleached or bleached	10	A
5512.99.00	- - Other	10	A
5513.11.00	- - Of polyester staple fibers, plain weave	10	A
5513.12.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers	10	A
5513.13.00	- - Other woven fabrics of polyester staple fibers	10	A
5513.19.00	- - Other fabrics	10	A
5513.21.00	- - Of polyester staple fibers, plain weave	10	A
5513.23.10	- - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers	10	A
5513.23.90	- - - Other	10	A
5513.29.00	- - Other fabrics	10	A
5513.31.00	- - Of polyester staple fibers, plain weave	10	A
5513.39.10	- - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers	10	A
5513.39.20	- - Other woven fabrics of polyester staple fibers	10	A

SAC Code	Description	Base Rate	Staging Category
5513.39.90	- - - Other	10	A
5513.41.00	- - Of polyester staple fibers, plain weave	10	A
5513.49.10	- - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers	10	A
5513.49.20	- - - Other woven fabrics of polyester staple fibers	10	A
5513.49.90	- - - Other	10	A
5514.11.10	- - - Of a weight exceeding 200 g/m ²	10	A
5514.11.90	- - - Other	10	A
5514.12.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers	10	A
5514.19.10	- - - Other woven fabrics of polyester staple fibers	10	A
5514.19.90	- - - Other	10	A
5514.21.00	- - Of polyester staple fibers, plain weave	10	A
5514.22.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers	10	A
5514.23.00	- - Other woven fabrics of polyester staple fibers	10	A
5514.29.00	- - Other fabrics	10	A
5514.30.10	- - Of polyester staple fibers, plain weave	10	A
5514.30.21	- - - Weighing 400 g/m ² or more	6	A
5514.30.29	- - - Other	10	A
5514.30.30	- - Other woven fabrics of polyester staple fibers	10	A
5514.30.90	- - Other	10	A
5514.41.00	- - Of polyester staple fibers, plain weave	10	A
5514.42.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers	10	A
5514.43.00	- - Other woven fabrics of polyester staple fibers	10	A
5514.49.00	- - Other fabrics	10	A
5515.11.00	- - Mixed mainly or solely with viscose rayon staple fibers	10	A
5515.12.00	- - Mixed mainly or solely with man-made filaments	10	A
5515.13.00	- - Mixed mainly or solely with wool or fine animal hair	10	A
5515.19.00	- - Other	10	A
5515.21.00	- - Mixed mainly or solely with man-made filaments	10	A
5515.22.00	- - Mixed mainly or solely with wool or fine animal hair	10	A
5515.29.00	- - Other	10	A
5515.91.00	- - Mixed mainly or solely with man-made filaments	10	A
5515.99.10	- - - Mixed mainly or solely with wool or fine animal hair	10	A
5515.99.90	- - - Other	10	A
5516.11.00	- - Unbleached or bleached	10	A
5516.12.00	- - Dyed	10	A
5516.13.10	- - - Weighing 400 g/m ² or more	6	A
5516.13.90	- - - Other	10	A
5516.14.00	- - Printed	10	A
5516.21.00	- - Unbleached or bleached	10	A
5516.22.00	- - Dyed	10	A
5516.23.10	- - - Weighing 400 g/m ² or more	6	A
5516.23.90	- - - Other	10	A

SAC Code	Description	Base Rate	Staging Category
5516.24.00	-- Printed	10	A
5516.31.00	-- Unbleached or bleached	10	A
5516.32.00	-- Dyed	10	A
5516.33.00	-- Of yarns of different colours	10	A
5516.34.00	-- Printed	10	A
5516.41.00	-- Unbleached or bleached	10	A
5516.42.00	-- Dyed	10	A
5516.43.10	--- Weighing 400 g/m ² or more	6	A
5516.43.90	--- Other	10	A
5516.44.00	-- Printed	10	A
5516.91.00	-- Unbleached or bleached	10	A
5516.92.00	-- Dyed	10	A
5516.93.00	-- Of yarns of different colours	10	A
5516.94.00	-- Printed	10	A
5601.21.11	---- Weighing 100 g/m ² or more but not more than 350 g/m ²	6	A
5601.21.19	---- Other	1	A
5601.21.21	--- Cylinders for cigarette filters, whether or not containing activated carbon	6	A
5601.21.29	---- Other	15	A
5601.22.11	---- Weighing 100 g/m ² or more but not more than 350 g/m ²	6	A
5601.22.19	---- Other	1	A
5601.22.21	--- Cylinders for cigarette filters, whether or not containing activated carbon	6	A
5601.22.29	---- Other	15	A
5601.29.10	--- Wadding	6	A
5601.29.20	--- Articles of wadding	15	A
5601.30.00	- Textile flock and dust and mill neps	6	A
5602.10.00	- Needleloom felt and stitch-bonded fiber fabrics	6	A
5602.21.00	-- Of wool or fine animal hair	6	A
5602.29.00	-- Of other textile materials	6	A
5602.90.10	-- Covered with thermoplastics, of a thickness exceeding 0.15 mm, weighing more than 350 g/m ²	1	A
5602.90.20	-- Impregnated	1	A
5602.90.90	-- Other	6	A
5603.11.00	-- Weighing not more than 25 g/m ²	1	A
5603.12.00	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	1	A
5603.13.00	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	1	A
5603.14.00	-- Weighing more than 150 g/m ²	1	A
5603.91.00	-- Weighing not more than 25 g/m ²	1	A
5603.92.00	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	1	A
5603.93.00	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	1	A
5603.94.00	-- Weighing more than 150 g/m ²	1	A
5604.10.00	- Rubber thread and cord, textile-covered	10	A
5604.90.10	- - High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	1	A

SAC Code	Description	Base Rate	Staging Category
5604.90.90	-- Other	10	A
5605.00.00	METALLISED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL	1	A
5606.00.00	GIMPED YARN, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, GIMPED (OTHER THAN THOSE OF HEADING 56.05 AND GIMPED HORSEHAIR YARN); CHENILLE YARN; LOOP WALE-YARN	6	A
5607.21.00	-- Binder or baler twine	15	A
5607.29.00	-- Other	15	A
5607.41.00	-- Binder or baler twine	15	A
5607.49.00	-- Other	15	A
5607.50.00	- Of other synthetic fibers	15	A
5607.90.10	-- Of jute or of other textile bast fibers of heading 53.03	15	A
5607.90.90	-- Other	15	A
5608.11.00	-- Made up fishing nets	6	A
5608.19.00	-- Other	15	A
5608.90.00	- Other	15	A
5609.00.00	ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED	15	A
5701.10.00	- Of wool or fine animal hair	15	A
5701.90.00	- Of other textile materials	15	A
5702.10.00	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	15	A
5702.20.00	- Floor coverings of coconut fibers (coir)	15	A
5702.31.00	-- Of wool or fine animal hair	15	A
5702.32.00	-- Of man-made textile materials	15	A
5702.39.00	-- Of other textile materials	15	A
5702.41.00	-- Of wool or fine animal hair	15	A
5702.42.00	-- Of man-made textile materials	15	A
5702.49.00	-- Of other textile materials	15	A
5702.50.10	-- Of wool or fine animal hair	15	A
5702.50.20	-- Of man-made textile materials	15	A
5702.50.90	-- Other	15	A
5702.91.00	-- Of wool or fine animal hair	15	A
5702.92.00	-- Of man-made textile materials	15	A
5702.99.00	-- Of other textile materials	15	A
5703.10.00	- Of wool or fine animal hair	15	A
5703.20.00	- Of nylon or other polyamides	15	A
5703.30.00	- Of other man-made textile materials	15	A
5703.90.00	- Of other textile materials	15	A
5704.10.00	- Having a maximum surface area of 0.3 m ²	15	A

SAC Code	Description	Base Rate	Staging Category
5704.90.00	- Other	15	A
5705.00.00	OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP	15	A
5801.10.00	- Of wool or fine animal hair	10	A
5801.21.00	-- Uncut weft pile fabrics	10	A
5801.22.00	-- Cut corduroy	1	A
5801.23.10	--- With pile fibers of a length exceeding 3 mm	10	A
5801.23.90	--- Other	10	A
5801.26.00	-- Chenille fabrics	10	A
5801.27.10	--- Uncut (creped)	10	A
5801.27.21	---- With pile fibers of a length exceeding 3 mm	10	A
5801.27.29	---- Other	10	A
5801.31.00	-- Uncut weft pile fabrics	10	A
5801.32.00	-- Cut corduroy	1	A
5801.33.00	-- Other weft pile fabrics	10	A
5801.36.00	-- Chenille fabrics	10	A
5801.37.11	---- For closing by pressure ("Velcro")	1	A
5801.37.19	---- Other	10	A
5801.37.21	---- With pile fibers of a length exceeding 3 mm	10	A
5801.37.22	---- Other, pieces of a width exceeding 350 cm and weight of more than 130 g/m ²	10	A
5801.37.29	---- Other	1	A
5801.90.00	- Of other textile materials	10	A
5802.11.00	-- Unbleached	10	A
5802.19.00	-- Other	10	A
5802.20.00	- Terry towelling and similar woven terry fabrics, of other textile materials	10	A
5802.30.00	- Tufted textile fabrics	10	A
5803.00.10	- Of cotton	10	A
5803.00.90	- Other	10	A
5804.10.00	- Tullies and other net fabrics	10	A
5804.21.00	-- Of man-made fibers	10	A
5804.29.00	-- Of other textile materials	10	A
5804.30.00	- Hand-made lace	10	A
5805.00.00	HAND-WOVEN TAPESTRIES OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE-WORKED TAPESTRIES (FOR EXAMPLE: PETIT POINT, CROSS STITCH), WHETHER OR NOT MADE UP	15	A
5806.10.10	-- Of a width of less than 10 cm, with pile fibers of a length exceeding 3 mm	10	A
5806.10.20	-- For closing by pressure ("Velcro")	1	A
5806.10.90	-- Other	10	A
5806.20.00	- Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	10	A
5806.31.10	--- Of a density exceeding 75 yarns per cm ²	6	A
5806.31.90	--- Other	10	A

SAC Code	Description	Base Rate	Staging Category
5806.32.10	- - - Of polyamides, of a density exceeding 75 yarns per cm ²	6	A
5806.32.90	- - - Other	10	A
5806.39.00	- - Of other textile materials	10	A
5806.40.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	10	A
5807.10.00	- Woven	10	A
5807.90.00	- Other	10	A
5808.10.00	- Braids in the piece	10	A
5808.90.00	- Other	10	A
5809.00.00	WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF HEADING 56.05, OF THE KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED	10	A
5810.10.00	- Embroidery without visible ground	10	A
5810.91.00	- - Of cotton	10	A
5810.92.00	- - Of man-made fibers	10	A
5810.99.00	- - Of other textile materials	10	A
5811.00.10	- Of dipped fabrics	10	A
5811.00.90	- Other	10	A
5901.10.00	- Textile fabrics coated with gum or amylaceous substances, of the kind used for the outer covers of books or the like	6	A
5901.90.00	- Other	6	A
5902.10.00	- Of nylon or other polyamides	1	A
5902.20.00	- Of polyesters	1	A
5902.90.00	- Other	1	A
5903.10.00	- With poly(vinyl chloride)	6	A
5903.20.00	- With polyurethane	10	A
5903.90.10	- - Fabrics with visible particles of thermoplastics on one or both sides (interlinings)	6	A
5903.90.20	- - Other, of polyamides, of a density exceeding 35 yarns per cm ²	6	A
5903.90.30	- - Other, of textured polyester yarn coated with acrylic polymers, in the piece, of a width exceeding 183 cm	10	A
5903.90.90	- - Other	10	A
5904.10.00	- Linoleum	1	A
5904.90.00	- Other	10	A
5905.00.00	TEXTILE WALL COVERINGS	10	A
5906.10.00	- Adhesive tape of a width not exceeding 20 cm	10	A
5906.91.00	- - Knitted or crocheted	10	A
5906.99.10	- - - Of polyamides or viscose rayon, weighing 150 g/m ² or more but not more than 500 g/m ²	6	A
5906.99.20	- - - Flannel	10	A
5906.99.30	- - - Rubberised nylon fabrics of the kind used in the manufacture of tyres	1	A
5906.99.90	- - - Other	10	A
5907.00.00	TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING	1	A

SAC Code	Description	Base Rate	Staging Category
	THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE		
5908.00.00	TEXTILE WICKS, WOVEN, PLAITED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFOR, WHETHER OR NOT IMPREGNATED	6	A
5909.00.00	TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR, OR ACCESSORIES OF OTHER MATERIALS	1	A
5910.00.00	TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OR REINFORCED WITH METAL OR OTHER MATERIAL	1	A
5911.10.00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of the kind used for card clothing, and similar fabrics of the kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	6	A
5911.20.00	- Bolting cloth, whether or not made up	6	A
5911.31.00	- - Weighing less than 650 g/m ²	1	A
5911.32.00	- - Weighing 650 g/m ² or more	1	A
5911.40.00	- Straining cloth and thick cloth of the kind used in oil presses or the like, including that of human hair	1	A
5911.90.00	- Other	1	A
6001.10.00	- "Long pile" fabrics	10	A
6001.21.00	- - Of cotton	10	A
6001.22.00	- - Of man-made fibers	10	A
6001.29.00	- - Of other textile materials	10	A
6001.91.10	- - - With pile fibers of a length exceeding 3 mm	10	A
6001.91.90	- - - Other	10	A
6001.92.10	- - - With pile fibers of a length exceeding 3 mm	6	A
6001.92.90	- - - Other	10	A
6001.99.00	- - Of other textile materials	10	A
6002.40.11	- - - Of a width not exceeding 11 cm and a thickness not exceeding 3 mm, for edging	1	A
6002.40.19	- - - Other	10	A
6002.40.90	- - Other	10	A
6002.90.00	- Other	10	A
6003.10.00	- Of wool or fine animal hair	10	A
6003.20.00	- Of cotton	10	A
6003.30.00	- Of synthetic fibers	10	A
6003.40.00	- Of artificial fibers	10	A
6003.90.00	- Other	10	A
6004.10.10	- - With polyurethane ("lycra")	6	G
6004.10.90	- - Other	10	A
6004.90.00	- Other	10	A

SAC Code	Description	Base Rate	Staging Category
6005.21.00	- - Unbleached or bleached	10	A
6005.22.00	- - Dyed	10	A
6005.23.00	- - Of yarns of different colours	10	A
6005.24.00	- - Printed	10	A
6005.31.00	- - Unbleached or bleached	10	A
6005.32.00	- - Dyed	10	A
6005.33.00	- - Of yarns of different colours	10	A
6005.34.00	- - Printed	10	A
6005.41.00	- - Unbleached or bleached	10	A
6005.42.00	- - Dyed	10	A
6005.43.00	- - Of yarns of different colours	10	A
6005.44.00	- - Printed	10	A
6005.90.10	- - Of wool or fine animal hair	10	A
6005.90.90	- - Other	10	A
6006.10.00	- Of wool or fine animal hair	10	A
6006.21.00	- - Unbleached or bleached	10	G
6006.22.00	- - Dyed	10	G
6006.23.00	- - Of yarns of different colours	10	G
6006.24.00	- - Printed	10	G
6006.31.00	- - Unbleached or bleached	10	G
6006.32.00	- - Dyed	10	G
6006.33.00	- - Of yarns of different colours	10	G
6006.34.00	- - Printed	10	G
6006.41.00	- - Unbleached or bleached	10	G
6006.42.00	- - Dyed	10	G
6006.43.00	- - Of yarns of different colours	10	G
6006.44.00	- - Printed	10	G
6006.90.00	- Other	10	A
6101.20.00	- Of cotton	15	A
6101.30.00	- Of man-made fibers	15	A
6101.90.10	- - Of wool or fine animal hair	15	A
6101.90.90	- - Other	15	A
6102.10.00	- Of wool or fine animal hair	15	A
6102.20.00	- Of cotton	15	A
6102.30.00	- Of man-made fibers	15	A
6102.90.00	- Of other textile materials	15	A
6103.10.10	- - Of wool or fine animal hair	15	A
6103.10.20	- Of synthetic fibers	15	A
6103.10.90	- - Of other textile materials	15	A
6103.22.00	- - Of cotton	15	A
6103.23.00	- - Of synthetic fibers	15	A
6103.29.10	- - Of wool or fine animal hair	15	A
6103.29.90	- - - Other	15	A
6103.31.00	- - Of wool or fine animal hair	15	A

SAC Code	Description	Base Rate	Staging Category
6103.32.00	- - Of cotton	15	A
6103.33.00	- - Of synthetic fibers	15	A
6103.39.00	- - Of other textile materials	15	A
6103.41.00	- - Of wool or fine animal hair	15	A
6103.42.00	- - Of cotton	15	A
6103.43.00	- - Of synthetic fibers	15	A
6103.49.00	- - Of other textile materials	15	A
6104.13.00	- - Of synthetic fibers	15	A
6104.19.10	- - - Of wool or fine animal hair	15	A
6104.19.20	- - - Of cotton	15	A
6104.19.90	- - - Other	15	A
6104.22.00	- - Of cotton	15	A
6104.23.00	- -Of synthetic fibers	15	A
6104.29.10	- - - Of wool or fine animal hair	15	A
6104.29.90	- - - Other	15	A
6104.31.00	- - Of wool or fine animal hair	15	A
6104.32.00	- - Of cotton	15	A
6104.33.00	- - Of synthetic fibers	15	A
6104.39.00	- - Of other textile materials	15	A
6104.41.00	- - Of wool or fine animal hair	15	A
6104.42.00	- - Of cotton	15	A
6104.43.00	- - Of synthetic fibers	15	A
6104.44.00	- - Of artificial fibers	15	A
6104.49.00	- - Of other textile materials	15	A
6104.51.00	- - Of wool or fine animal hair	15	A
6104.52.00	- - Of cotton	15	A
6104.53.00	- - Of synthetic fibers	15	A
6104.59.00	- - Of other textile materials	15	A
6104.61.00	- - Of wool or fine animal hair	15	A
6104.62.00	- - Of cotton	15	A
6104.63.00	- - Of synthetic fibers	15	A
6104.69.00	- - Of other textile materials	15	A
6105.10.00	- Of cotton	15	G
6105.20.00	- Of man-made fibers	15	G
6105.90.00	- Of other textile materials	15	G
6106.10.00	- Of cotton	15	G
6106.20.00	- Of man-made fibers	15	G
6106.90.00	- Of other textile materials	15	G
6107.11.00	- - Of cotton	15	G
6107.12.00	- - Of man-made fibers	15	G
6107.19.00	- - Of other textile materials	15	G
6107.21.00	- - Of cotton	15	G
6107.22.00	- - Of man-made fibers	15	G
6107.29.00	- - Of other textile materials	15	G

SAC Code	Description	Base Rate	Staging Category
6107.91.00	-- Of cotton	15	G
6107.99.10	-- Of man-made fibers	15	G
6107.99.90	--- Other	15	G
6108.11.00	-- Of man-made fibers	15	A
6108.19.00	-- Of other textile materials	15	A
6108.21.00	-- Of cotton	15	A
6108.22.00	-- Of man-made fibers	15	A
6108.29.00	-- Of other textile materials	15	A
6108.31.00	-- Of cotton	15	A
6108.32.00	-- Of man-made fibers	15	A
6108.39.00	-- Of other textile materials	15	A
6108.91.00	-- Of cotton	15	A
6108.92.00	-- Of man-made fibers	15	A
6108.99.00	-- Of other textile materials	15	A
6109.10.00	- Of cotton	15	G
6109.90.00	- Of other textile materials	15	A
6110.11.00	-- Of wool	15	A
6110.12.00	-- Of Kashmir (cashmere) goats	15	A
6110.19.00	-- Other	15	A
6110.20.00	- Of cotton	15	A
6110.30.00	- Of man-made fibers	15	A
6110.90.00	- Of other textile materials	15	A
6111.20.00	- Of cotton	15	A
6111.30.00	- Of synthetic fibers	15	A
6111.90.10	-- Of wool or fine animal hair	15	A
6111.90.90	-- Other	15	A
6112.11.00	-- Of cotton	15	A
6112.12.00	-- Of synthetic fibers	15	A
6112.19.00	-- Of other textile materials	15	A
6112.20.00	- Overalls and ski suits	15	A
6112.31.00	-- Of synthetic fibers	15	A
6112.39.00	-- Of other textile materials	15	A
6112.41.00	-- Of synthetic fibers	15	A
6112.49.00	-- Of other textile materials	15	A
6113.00.00	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING 59.03, 59.06 OR 59.07	15	A
6114.20.00	- Of cotton	15	A
6114.30.00	- Of man-made fibers	15	A
6114.90.00	- Of other textile materials	15	A
6115.10.10	-- Stockings for varicose veins	1	A
6115.10.90	-- Other	15	A
6115.21.00	-- Of synthetic fibers, measuring per single yarn less than 67 decitex	15	A
6115.22.00	-- Of synthetic fibers, measuring per single yarn 67 decitex or more	15	A

SAC Code	Description	Base Rate	Staging Category
6115.29.00	- - Of other textile materials	15	A
6115.30.00	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	15	A
6115.94.00	- - Of wool or fine animal hair	15	A
6115.95.00	- - Of cotton	15	C
6115.96.00	- - Of synthetic fibers	15	C
6115.99.00	- - Of other textile materials	15	A
6116.10.00	- Impregnated, coated or covered with plastic or rubber	15	A
6116.91.00	- - Of wool or fine animal hair	15	A
6116.92.00	- - Of cotton	15	A
6116.93.00	- - Of synthetic fibers	15	A
6116.99.00	- - Of other textile materials	15	A
6117.10.00	- Shawls, scarves, mufflers, mantillas, veils and the like	15	A
6117.80.10	- - Kneepads and shin guards, other than for sports	1	A
6117.80.20	- - Ties, bow ties and cravats	15	A
6117.80.90	- - Other	15	A
6117.90.00	- Parts	15	A
6201.11.00	- - Of wool or fine animal hair	15	A
6201.12.00	- - Of cotton	15	A
6201.13.00	- - Of man-made fibers	15	A
6201.19.00	- - Of other textile materials	15	A
6201.91.00	- - Of wool or fine animal hair	15	A
6201.92.00	- - Of cotton	15	A
6201.93.00	- - Of man-made fibers	15	A
6201.99.00	- - Of other textile materials	15	A
6202.11.00	- - Of wool or fine animal hair	15	A
6202.12.00	- - Of cotton	15	A
6202.13.00	- - Of man-made fibers	15	A
6202.19.00	- - Of other textile materials	15	A
6202.91.00	- - Of wool or fine animal hair	15	A
6202.92.00	- - Of cotton	15	A
6202.93.00	- - Of man-made fibers	15	A
6202.99.00	- - Of other textile materials	15	A
6203.11.00	- - Of wool or fine animal hair	15	A
6203.12.00	- - Of synthetic fibers	15	A
6203.19.00	- - Of other textile materials	15	A
6203.22.00	- - Of cotton	15	A
6203.23.00	- - Of synthetic fibers	15	A
6203.29.10	- - - Of wool or fine animal hair	15	A
6203.29.90	- - - Other	15	A
6203.31.00	- - Of wool or fine animal hair	15	A
6203.32.00	- - Of cotton	15	A
6203.33.00	- - Of synthetic fibers	15	A
6203.39.00	- - Of other textile materials	15	A
6203.41.00	- - Of wool or fine animal hair	15	A

SAC Code	Description	Base Rate	Staging Category
6203.42.00	-- Of cotton	15	A
6203.43.00	-- Of synthetic fibers	15	A
6203.49.00	-- Of other textile materials	15	A
6204.11.00	-- Of wool or fine animal hair	15	A
6204.12.00	-- Of cotton	15	A
6204.13.00	-- Of synthetic fibers	15	A
6204.19.00	-- Of other textile materials	15	A
6204.21.00	-- Of wool or fine animal hair	15	A
6204.22.00	-- Of cotton	15	A
6204.23.00	-- Of synthetic fibers	15	A
6204.29.00	-- Of other textile materials	15	A
6204.31.00	-- Of wool or fine animal hair	15	A
6204.32.00	-- Of cotton	15	A
6204.33.00	-- Of synthetic fibers	15	A
6204.39.00	-- Of other textile materials	15	A
6204.41.00	-- Of wool or fine animal hair	15	A
6204.42.00	-- Of cotton	15	A
6204.43.00	-- Of synthetic fibers	15	A
6204.44.00	-- Of artificial fibers	15	A
6204.49.00	-- Of other textile materials	15	A
6204.51.00	-- Of wool or fine animal hair	15	A
6204.52.00	-- Of cotton	15	A
6204.53.00	-- Of synthetic fibers	15	A
6204.59.00	-- Of other textile materials	15	A
6204.61.00	-- Of wool or fine animal hair	15	A
6204.62.00	-- Of cotton	15	A
6204.63.00	-- Of synthetic fibers	15	A
6204.69.00	-- Of other textile materials	15	A
6205.20.00	- Of cotton	15	A
6205.30.00	- Of man-made fibers	15	A
6205.90.10	-- Of wool or fine animal hair	15	A
6205.90.90	-- Other	15	A
6206.10.00	- Of silk or silk waste	15	A
6206.20.00	- Of wool or fine animal hair	15	A
6206.30.00	- Of cotton	15	A
6206.40.00	- Of man-made fibers	15	A
6206.90.00	- Of other textile materials	15	A
6207.11.00	-- Of cotton	15	A
6207.19.00	-- Of other textile materials	15	A
6207.21.00	-- Of cotton	15	A
6207.22.00	-- Of man-made fibers	15	A
6207.29.00	-- Of other textile materials	15	A
6207.91.00	-- Of cotton	15	A
6207.99.10	--- Of man-made fibers	15	A

SAC Code	Description	Base Rate	Staging Category
6207.99.90	- - - Other	15	A
6208.11.00	- - Of man-made fibers	15	A
6208.19.00	- - Of other textile materials	15	A
6208.21.00	- - Of cotton	15	A
6208.22.00	- - Of man-made fibers	15	A
6208.29.00	- - Of other textile materials	15	A
6208.91.00	- - Of cotton	15	A
6208.92.00	- - Of man-made fibers	15	A
6208.99.00	- - Of other textile materials	15	A
6209.20.00	- Of cotton	15	A
6209.30.00	- Of synthetic fibers	15	A
6209.90.10	- - Of wool or fine animal hair	15	A
6209.90.90	- - Other	15	A
6210.10.10	- - Disposable sterilised overalls	1	A
6210.10.90	- - Other	15	A
6210.20.00	- Other garments, of the type described in subheadings 6201.11 to 6201.19	15	A
6210.30.00	- Other garments, of the type described in subheadings 6202.11 to 6202.19	15	A
6210.40.00	- Other men's or boys' garments	15	A
6210.50.00	- Other women's or girls' garments	15	A
6211.11.00	- - Men's or boys'	15	A
6211.12.00	- - Women's or girls'	15	A
6211.20.00	- Overalls and ski suits	15	A
6211.32.00	- - Of cotton	15	A
6211.33.00	- - Of man-made fibers	15	A
6211.39.00	- - Of other textile materials	15	A
6211.42.00	- - Of cotton	15	A
6211.43.00	- - Of man-made fibers	15	A
6211.49.10	- - - Of wool or fine animal hair	15	A
6211.49.90	- - - Other	15	A
6212.10.00	- Brassieres	15	A
6212.20.00	- Girdles and panty girdles	15	A
6212.30.00	- Corselettes	15	A
6212.90.00	- Other	15	A
6213.20.00	- Of cotton	15	A
6213.90.00	- Of other textile materials	15	A
6214.10.00	- Of silk or silk waste	15	A
6214.20.00	- Of wool or fine animal hair	15	A
6214.30.00	- Of synthetic fibers	15	A
6214.40.00	- Of artificial fibers	15	A
6214.90.00	- Of other textile materials	15	A
6215.10.00	- Of silk or silk waste	15	A
6215.20.00	- Of man-made fibers	15	A
6215.90.00	- Of other textile materials	15	A

SAC Code	Description	Base Rate	Staging Category
6216.00.00	GLOVES, MITTENS AND MITTS	15	A
6217.10.00	- Clothing accessories	15	A
6217.90.00	- Parts	15	A
6301.10.00	- Electric blankets	15	A
6301.20.00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	15	A
6301.30.00	- Blankets (other than electric blankets) of cotton	15	A
6301.40.00	- Blankets (other than electric blankets) of synthetic fibers	15	A
6301.90.00	- Other blankets	15	A
6302.10.00	- Bed linen, knitted or crocheted	15	A
6302.21.00	- - Of cotton	15	A
6302.22.00	- - Of man-made fibers	15	A
6302.29.00	- - Of other textile materials	15	A
6302.31.00	- - Of cotton	15	A
6302.32.00	- - Of man-made fibers	15	A
6302.39.00	- - Of other textile materials	15	A
6302.40.00	- Table linen, knitted or crocheted	15	A
6302.51.00	- - Of cotton	15	A
6302.53.00	- - Of man-made fibers	15	A
6302.59.10	- - - Of linen	15	A
6302.59.90	- - - Other	15	A
6302.60.00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	15	A
6302.91.00	- - Of cotton	15	A
6302.93.00	- - Of man-made fibers	15	A
6302.99.10	- - - Of linen	15	A
6302.99.90	- - - Other	15	A
6303.12.00	- - Of synthetic fibers	15	A
6303.19.10	- - - Of Cotton	15	A
6303.19.90	- - - Other	15	A
6303.91.00	- - Of cotton	15	A
6303.92.00	- - Of synthetic fibers	15	A
6303.99.00	- - Of other textile materials	15	A
6304.11.00	- - Knitted or crocheted	15	A
6304.19.00	- - Other	15	A
6304.91.00	- - Knitted or crocheted	15	A
6304.92.00	- - Not knitted or crocheted, of cotton	15	A
6304.93.00	- - Not knitted or crocheted, of synthetic fibers	15	A
6304.99.00	- - Not knitted or crocheted, of other textile materials	15	A
6305.10.00	- Of jute or of other textile bast fibers of heading 53.03	15	A
6305.20.00	- Of cotton	15	A
6305.32.00	- - Flexible intermediate bulk containers	15	A
6305.33.00	- - Other, of polyethylene or polypropylene strip or the like	15	A
6305.39.00	- - Other	15	A
6305.90.00	- Of other textile materials	15	A

SAC Code	Description	Base Rate	Staging Category
6306.12.00	- - Of synthetic fibers	15	A
6306.19.10	- - - Of Cotton	15	A
6306.19.90	- - - Other	15	A
6306.22.00	- - Of synthetic fibers	15	A
6306.29.10	- - - Of cotton	15	A
6306.29.90	- - - Other	15	A
6306.30.10	- - Of synthetic fibers	15	A
6306.30.90	- - Of other textile materials	15	A
6306.40.00	- Pneumatic mattresses	15	A
6306.90.10	- - Of cotton	15	A
6306.90.90	- - Of other textile materials	15	A
6307.10.00	- Floorcloths, dishcloths, dusters and similar cleaning cloths	15	A
6307.20.00	- Life jackets and lifebelts	1	A
6307.90.10	- - Safety belts	1	A
6307.90.20	- - Disposable masks	1	A
6307.90.30	- - Safety reflective strip	1	A
6307.90.90	- - Other	15	A
6308.00.00	SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKING FOR RETAIL SALE	15	A
6309.00.10	- Footwear	15	A
6309.00.90	- Other	15	G
6310.10.00	- Sorted	10	A
6310.90.10	- - Containing 80 % or more by weight of polyesters	10	A
6310.90.20	- - Containing 80 % or more by weight of acrylic fibers	10	A
6310.90.90	- - Other	10	A
6401.10.00	- Footwear incorporating a protective metal toecap	15	E
6401.92.00	- - Covering the ankle but not covering the knee	15	E
6401.99.10	- - - Covering the knee	15	E
6401.99.90	- - - Other	15	E
6402.12.00	- - Ski-boots, cross-country ski footwear and snowboard boots	15	A
6402.19.00	- - Other	15	E
6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	15	E
6402.91.10	- - - Footwear incorporating a protective metal toecap	15	G
6402.91.90	- - - Other	15	E
6402.99.10	- - - Footwear incorporating a protective metal toecap	15	G
6402.99.90	- - - Other	15	C
6403.12.00	- - Ski-boots, cross-country ski footwear and snowboard boots	15	A
6403.19.00	- - Other	15	E
6403.20.00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big	15	E

SAC Code	Description	Base Rate	Staging Category
	toe		
6403.40.00	- Other footwear, incorporating a protective metal toecap	15	E
6403.51.00	- - Covering the ankle	15	E
6403.59.00	- - Other	15	E
6403.91.10	- - - Footwear made on a base or platform of wood, not having an inner sole or a protective metal toecap	15	E
6403.91.90	- - - Other	15	E
6403.99.10	- - - Footwear made on a base or platform of wood, not having an inner sole or a protective metal toecap	15	E
6403.99.90	- - - Other	15	E
6404.11.00	- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	15	G
6404.19.10	- - - Overshoes with outer soles of plastics	1	A
6404.19.90	- - - Other	15	E
6404.20.00	- Footwear with outer soles of leather or composition leather	15	E
6405.10.00	- With uppers of leather or composition leather	15	E
6405.20.00	- With uppers of textile materials	15	E
6405.90.00	- Other	15	E
6406.10.10	- - Toe caps	10	G
6406.10.90	- - Other	10	G
6406.20.00	- Outer soles and heels, of rubber or plastics	10	E
6406.90.11	- - - Outer soles and heels	10	G
6406.90.12	- - - Birch wood shanks, made on the basis of pressure and heat	1	A
6406.90.19	- - - Other	1	A
6406.90.91	- - - Outer soles and heels, other than of rubber, plastics or wood	10	E
6406.90.92	- - - Removable in-soles, heel cushions and similar articles	10	G
6406.90.99	- - - Other	10	G
6501.00.00	HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT	6	A
6502.00.00	HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE, NOR MADE WITH BRIMS, NOR LINED, NOR TRIMMED	6	A
6504.00.00	HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED	15	A
6505.00.10	- Hair-nets	15	A
6505.00.20	- Hats and other headgear of felt, made with hat-forms and plateaux of heading 65.01, whether or not lined or trimmed	15	A
6505.00.90	- Other	15	A
6506.10.10	- - Of plastics, whether or not reinforced with glass fibers or other materials	15	A
6506.10.90	- - Other	15	A
6506.91.00	- - Of rubber or of plastics	15	A
6506.99.10	- - - Of furskin	15	A

SAC Code	Description	Base Rate	Staging Category
6506.99.90	- - - Other	15	A
6507.00.00	HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR	6	A
6601.10.00	- Garden or similar umbrellas	15	A
6601.91.00	- - Having a telescopic shaft	15	A
6601.99.00	- - Other	15	A
6602.00.00	WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND THE LIKE	15	A
6603.20.00	- Umbrella frames, including frames mounted on shafts (sticks)	6	A
6603.90.00	- Other	6	A
6701.00.00	SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING 05.05 AND WORKED QUILLS AND SCAPES	15	A
6702.10.00	- Of plastics	15	A
6702.90.00	- Of other materials	15	A
6703.00.10	- Man-made textile materials, prepared for use in making dolls' hair	6	A
6703.00.90	- Other	15	A
6704.11.00	- - Complete wigs	15	A
6704.19.00	- - Other	15	A
6704.20.00	- Of human hair	15	A
6704.90.00	- Of other materials	15	A
6801.00.00	SETS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE)	15	E
6802.10.00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	15	E
6802.21.00	- - Marble, travertine and alabaster	15	E
6802.23.00	- - Granite	15	E
6802.29.10	- - - Other calcareous stone	15	E
6802.29.90	- - - Other	15	E
6802.91.00	- - Marble, travertine and alabaster	15	E
6802.92.00	- - Other calcareous stone	15	E
6802.93.00	- - Granite	15	E
6802.99.00	- - Other stone	15	E
6803.00.00	WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE	6	E
6804.10.00	- Millstones and grindstones for milling, grinding or pulping	1	A
6804.21.00	- - Of agglomerated synthetic or natural diamond	1	A
6804.22.00	- - Of other agglomerated abrasives or of ceramics	1	A
6804.23.00	- - Of natural stone	1	A
6804.30.00	- Hand sharpening or polishing stones	1	A
6805.10.00	- On a base of woven textile fabric only	10	E

SAC Code	Description	Base Rate	Staging Category
6805.20.10	- - Abrasive paper for wood and waterproof abrasive paper, other than discs	10	E
6805.20.90	- - Other	10	E
6805.30.00	- On a base of other materials	6	E
6806.10.00	- Slag wool, rock wool and similar mineral wool (including intermixtures thereof), in bulk, sheets or rolls	1	A
6806.20.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	1	A
6806.90.00	- Other	1	A
6807.10.00	- In rolls	6	E
6807.90.00	- Other	6	E
6808.00.00	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBER, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS	15	E
6809.11.00	- - Faced or reinforced with paper or paperboard only	5	E
6809.19.00	- - Other	15	G
6809.90.00	- Other articles	15	G
6810.11.00	- - Building blocks and bricks	15	E
6810.19.00	- - Other	15	E
6810.91.00	- - Prefabricated structural components for building or civil engineering	15	E
6810.99.00	- - Other	15	E
6811.40.10	- - Corrugated sheets	15	E
6811.40.20	- - Other sheets, panels, tiles and similar articles	15	E
6811.40.30	- - Tubes, pipes and tube or pipe fittings	15	E
6811.40.90	- - Other articles	15	E
6811.81.00	- - Corrugated sheets	15	E
6811.82.00	- - Other sheets, panels, tiles and similar articles	15	G
6811.89.00	- - Other articles	15	E
6812.80.10	- - Clothing, clothing accessories, footwear and headgear	6	E
6812.80.20	- - Paper, millboard and felt	1	A
6812.80.30	- - Compressed fiber jointing, in sheets or rolls	1	A
6812.80.91	- - -Fabricated crocidolite fibers; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate	1	A
6812.80.92	- - - Yarn and thread	1	A
6812.80.93	- - - Cords and string, whether or not plaited	1	A
6812.80.94	- - - Fabrics, whether or not knitted or crocheted	6	E
6812.80.99	- - - Other	6	E
6812.91.00	- - Clothing, clothing accessories, footwear and headgear	6	E
6812.92.00	- - Paper, millboard and felt	1	A
6812.93.00	- - Compressed asbestos fiber jointing, in sheets or rolls	1	A
6812.99.10	- - - Fabricated asbestos fibers; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	1	A

SAC Code	Description	Base Rate	Staging Category
6812.99.20	- - - Yarn and thread	1	A
6812.99.30	- - - Cords and string, whether or not plaited	1	A
6812.99.40	- - - Fabrics, whether or not knitted or crocheted	6	E
6812.99.90	- - - Other	6	E
6813.20.10	- - Brake linings and pads	1	A
6813.20.90	- - Other	1	A
6813.81.00	- - Brake linings and pads	1	A
6813.89.00	- - Other	1	A
6814.10.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	6	E
6814.90.00	- Other	6	E
6815.10.00	- Non-electrical articles of graphite or other carbon	1	A
6815.20.00	- Articles of peat	1	A
6815.91.00	- - Containing magnesite, dolomite or chromite	1	A
6815.99.00	- - Other	1	A
6901.00.00	BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE: KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS	1	A
6902.10.00	- Containing by weight, singly or together, more than 50 % of the elements Mg (magnesium), Ca (calcium) or Cr (chromium), expressed as MgO (magnesium oxide), CaO (calcium oxide) or Cr ₂ O ₃ (chromium oxide)	1	A
6902.20.00	- Containing, by weight, more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	1	A
6902.90.00	- Other	1	A
6903.10.00	- Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	1	A
6903.20.00	- Containing, by weight, more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	1	A
6903.90.00	- Other	1	A
6904.10.00	- Building bricks	15	E
6904.90.00	- Other	15	E
6905.10.00	- Roofing tiles	15	E
6905.90.00	- Other	15	E
6906.00.00	CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS	15	E
6907.10.00	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	15	E
6907.90.00	- Other	15	E
6908.10.00	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	15	E
6908.90.00	- Other	15	E
6909.11.00	- - Of porcelain or china	1	A

SAC Code	Description	Base Rate	Staging Category
6909.12.00	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	1	A
6909.19.00	- - Other	1	A
6909.90.00	- Other	6	C
6910.10.00	- Of porcelain or china	15	E
6910.90.00	- Other	15	E
6911.10.00	- Tableware and kitchenware	15	E
6911.90.00	- Other	15	E
6912.00.10	- Tableware and kitchenware of earthenware	15	E
6912.00.90	- Other	15	E
6913.10.00	- Of porcelain or china	15	E
6913.90.00	- Other	15	E
6914.10.00	- Of porcelain or china	15	E
6914.90.00	- Other	15	E
7001.00.00	CULLET AND OTHER WASTE AND SCRAP OF GLASS; GLASS IN THE MASS	1	A
7002.10.00	- Balls	1	A
7002.20.00	- Rods	1	A
7002.31.00	- - Of quartz or other fused silica	1	A
7002.32.00	- - Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	1	A
7002.39.00	- - Other	1	A
7003.12.00	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	1	A
7003.19.00	- - Other	1	A
7003.20.00	- Wired sheets	1	A
7003.30.00	- Profiles	1	A
7004.20.00	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	1	A
7004.90.00	- Other glass	1	A
7005.10.00	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	1	A
7005.21.00	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	1	A
7005.29.10	- - - Float glass	1	A
7005.29.90	- - - Other	1	A
7005.30.00	- Wired glass	1	A
7006.00.00	GLASS OF HEADINGS 70.03, 70.04 OR 70.05, BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS	6	E
7007.11.10	- - - Flat	6	E
7007.11.90	- - Other	6	A
7007.19.00	- - Other	10	E
7007.21.10	- - - Flat	6	E

SAC Code	Description	Base Rate	Staging Category
7007.21.90	- - - Other	6	A
7007.29.00	- - Other	6	E
7008.00.00	MULTIPLE-WALLED INSULATING UNITS OF GLASS	6	E
7009.10.00	- Rear-view mirrors for vehicles	1	A
7009.91.00	- - Unframed	6	E
7009.92.00	- - Framed	15	E
7010.10.00	- Ampoules	1	A
7010.20.00	- Stoppers, lids and other closures	1	A
7010.90.11	- - - Less than 4 litres	10	X
7010.90.19	- - - Other	6	E
7010.90.21	- - - Tubular containers, amber coloured, with an opening not exceeding 32 mm, of the kind used for medicaments	10	E
7010.90.29	- - - Other	10	X
7010.90.31	- - - Of a capacity not exceeding 180 ml, with an opening not exceeding 15 mm, other than tubular	6	X
7010.90.32	- - - Tubular containers, amber coloured, with an opening not exceeding 32 mm, of the kind used for medicaments	10	E
7010.90.39	- - - Other	10	X
7010.90.41	- - - Of a capacity of 12 ml or more, with an opening not exceeding 15 mm, other than tubular	6	E
7010.90.42	- - - With an opening of 22 mm or more	10	E
7010.90.43	- - - Borosilicate flasks	1	A
7010.90.49	- - - Other	6	X
7011.10.00	- For electric lighting	1	A
7011.20.00	- For cathode-ray tubes	1	A
7011.90.00	- Other	1	A
7013.10.00	- Of glass-ceramics	15	E
7013.22.00	- - Of lead crystal	15	E
7013.28.00	- - Other	15	E
7013.33.00	- - Of lead crystal	15	E
7013.37.00	- - Other	15	E
7013.41.00	- - Of lead crystal	15	E
7013.42.00	- - Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	15	E
7013.49.00	- - Other	15	E
7013.91.00	- - Of lead crystal	15	E
7013.99.00	- - Other	15	E
7014.00.10	- Signalling glassware	1	A
7014.00.20	- Optical elements	1	A
7015.10.00	- Glasses for corrective spectacles	1	A
7015.90.00	- Other	1	A
7016.10.00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	10	E
7016.90.00	- Other	10	E
7017.10.00	- Of quartz or other fused silica	1	A
7017.20.00	- Of other glass having a linear coefficient of expansion not	1	A

SAC Code	Description	Base Rate	Staging Category
	exceeding 5 x 10 ⁻⁶ per Kelvin within a temperature range of 0 °C to 300 °C		
7017.90.00	- Other	1	A
7018.10.00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	15	E
7018.20.00	- Glass microspheres not exceeding 1 mm in diameter	1	A
7018.90.00	- Other	15	E
7019.11.00	- - Chopped strands, of a length of not more than 50 mm	1	A
7019.12.00	- - Rovings	1	A
7019.19.00	- - Other	1	A
7019.31.00	- - Mats	1	A
7019.32.00	- - Thin sheets (voiles)	1	A
7019.39.00	- - Other	1	A
7019.40.00	- Woven fabrics of rovings	1	A
7019.51.00	- - Of a width not exceeding 30 cm	1	A
7019.52.00	- - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	1	A
7019.59.00	- - Other	1	A
7019.90.00	- Other	1	A
7020.00.10	- Glass inners for vacuum flasks or for other vacuum vessels	1	A
7020.00.91	- - - - Quartz reactor tubes and support designed for insertion into diffusion and oxidation furnaces for the production of discs (wafers) semiconductor	1	A
7020.00.99	- - Other	15	E
7101.10.00	- Natural pearls	10	A
7101.21.00	- - Unworked	10	A
7101.22.00	- - Worked	10	A
7102.10.00	- Unsorted	6	A
7102.21.00	- - Unworked or simply sawn, cleaved or bruted	1	A
7102.29.00	- - Other	1	A
7102.31.00	- - Unworked or simply sawn, cleaved or bruted	6	A
7102.39.00	- - Other	6	A
7103.10.00	- Unworked or simply sawn or roughly shaped	6	A
7103.91.00	- - Rubies, sapphires and emeralds	6	A
7103.99.00	- - Other	6	A
7104.10.00	- Piezo-electric quartz	10	A
7104.20.00	- Other, unworked or simply sawn or roughly shaped	10	A
7104.90.00	- Other	10	A
7105.10.00	- Of diamonds	6	A
7105.90.00	- Other	6	A
7106.10.00	- Powder	10	A
7106.91.00	- - Unwrought	10	A
7106.92.10	- - - Wire, bars and rods, containing stripping agents or additives (silver solder)	6	A
7106.92.90	- - - Other	10	A
7107.00.00	BASE METALS CLAD WITH SILVER, NOT FURTHER	10	A

SAC Code	Description	Base Rate	Staging Category
	WORKED THAN SEMI-MANUFACTURED		
7108.11.00	-- Powder	6	A
7108.12.00	-- Other unwrought forms	6	A
7108.13.00	-- Other semi-manufactured forms	6	A
7108.20.00	- Monetary	6	A
7109.00.00	BASE METALS OR SILVER, CLAD WITH GOLD, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	10	A
7110.11.00	-- Unwrought or in powder form	1	A
7110.19.00	-- Other	1	A
7110.21.00	-- Unwrought or in powder form	1	A
7110.29.00	-- Other	1	A
7110.31.00	-- Unwrought or in powder form	1	A
7110.39.00	-- Other	1	A
7110.41.00	-- Unwrought or in powder form	1	A
7110.49.00	-- Other	1	A
7111.00.00	BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	10	A
7112.30.00	- Ash containing precious metal or precious-metal compounds	1	A
7112.91.00	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	1	A
7112.92.00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	1	A
7112.99.00	-- Other	1	A
7113.11.00	-- Of silver, whether or not plated or clad with other precious metal	15	A
7113.19.00	-- Of other precious metal, whether or not plated or clad with precious metal	15	A
7113.20.00	- Of base metal clad with precious metal	15	A
7114.11.00	-- Of silver, whether or not plated or clad with other precious metal	15	A
7114.19.00	-- Of other precious metal, whether or not plated or clad with precious metal	15	A
7114.20.00	- Of base metal clad with precious metal	15	A
7115.10.00	- Catalysts in the form of wire cloth or grill, of platinum	1	A
7115.90.00	- Other	15	A
7116.10.00	- Of natural or cultured pearls	15	A
7116.20.00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	15	A
7117.11.00	-- Cuff links and studs	15	A
7117.19.00	-- Other	15	A
7117.90.00	- Other	15	A
7118.10.00	- Coin (other than gold coin), not being legal tender	6	A
7118.90.00	- Other	6	A
7201.10.00	- Non-alloy pig iron containing by weight 0.5 % or less of phosphorus	1	A
7201.20.00	- Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	1	A

SAC Code	Description	Base Rate	Staging Category
7201.50.00	- Alloy pig iron; spiegeleisen	1	A
7202.11.00	- - Containing by weight more than 2 % of carbon	1	A
7202.19.00	- - Other	1	A
7202.21.00	- - Containing by weight more than 55 % of silicon	1	A
7202.29.00	- - Other	1	A
7202.30.00	- Ferro-silico-manganese	1	A
7202.41.00	- - Containing by weight more than 4 % of carbon	1	A
7202.49.00	- - Other	1	A
7202.50.00	- Ferro-silico-chromium	1	A
7202.60.00	- Ferro-nickel	1	A
7202.70.00	- Ferro-molybdenum	1	A
7202.80.00	- Ferro-tungsten and ferro-silico-tungsten	1	A
7202.91.00	- - Ferro-titanium and ferro-silico-titanium	1	A
7202.92.00	- - Ferro-vanadium	1	A
7202.93.00	- - Ferro-niobium	1	A
7202.99.00	- - Other	1	A
7203.10.00	- Ferrous products obtained by direct reduction of iron ore	1	A
7203.90.00	- Other	1	A
7204.10.00	- Waste and scrap of cast iron	1	A
7204.21.00	- - Of stainless steel	1	A
7204.29.00	- - Other	1	A
7204.30.00	- Waste and scrap of tinned iron or steel	1	A
7204.41.00	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	1	A
7204.49.00	- - Other	1	A
7204.50.00	- Remelting scrap ingots	1	A
7205.10.00	- Granules	1	A
7205.21.00	- - Of alloy steel	1	A
7205.29.00	- - Other	1	A
7206.10.00	- Ingots	1	A
7206.90.00	- Other	1	A
7207.11.00	- - Of rectangular or square cross-section, the width measuring less than twice the thickness	1	A
7207.12.00	- - Other, of rectangular (other than square) cross-section	1	A
7207.19.00	- - Other	1	A
7207.20.00	- Containing by weight 0.25 % or more of carbon	1	A
7208.10.00	- In coils, not further worked than hot-rolled, with patterns in relief	1	A
7208.25.00	- - Of a thickness of 4.75 mm or more	1	A
7208.26.00	- - Of a thickness of 3 mm or more but not exceeding 4.75 mm	1	A
7208.27.00	- - Of a thickness of less than 3 mm	1	A
7208.36.00	- - Of a thickness exceeding 10 mm	1	A
7208.37.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	1	A
7208.38.00	- - Of a thickness of 3 mm or more but not exceeding 4.75 mm	1	A

SAC Code	Description	Base Rate	Staging Category
7208.39.00	- - Of a thickness of less than 3 mm	1	A
7208.40.00	- Not in coils, not further worked than hot-rolled, with patterns in relief	1	A
7208.51.00	- - Of a thickness exceeding 10 mm	1	A
7208.52.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	1	A
7208.53.00	- - Of a thickness of 3 mm or more but not exceeding 4.75 mm	1	A
7208.54.10	- - - Of a width not exceeding 990 mm, containing by weight 0.42 % or more of carbon and 0.60 % or more of manganese	1	A
7208.54.90	- - - Other	1	A
7208.90.00	- Other	1	A
7209.15.00	- - Of a thickness of 3 mm or more	1	A
7209.16.00	- - Of a thickness exceeding 1 mm but less than 3 mm	1	A
7209.17.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	1	A
7209.18.00	- - Of a thickness of less than 0.5 mm	1	A
7209.25.00	- - Of a thickness of 3 mm or more	1	A
7209.26.00	- - Of a thickness exceeding 1 mm but less than 3 mm	1	A
7209.27.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	1	A
7209.28.00	- - Of a thickness of less than 0.5 mm	1	A
7209.90.00	- Other	1	A
7210.11.00	- - Of a thickness of 0.5 mm or more	1	A
7210.12.00	- - Of a thickness of less than 0.5 mm	1	A
7210.20.00	- Plated or coated with lead, including terne-plate	1	A
7210.30.00	- Electrolytically plated or coated with zinc	1	A
7210.41.10	- - - Of a thickness of 0.16 mm or more but not exceeding 2 mm	15	X
7210.41.90	- - - Other	6	X
7210.49.10	- - - Of a thickness of 0.16 mm or more but not exceeding 2 mm	15	X
7210.49.90	- - - Other	1	A
7210.50.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	1	A
7210.61.10	- - - Of a thickness of 0.16 mm or more but not exceeding 2 mm	15	X
7210.61.90	- - - Other	1	A
7210.69.10	- - - Of a thickness of 0.16 mm or more but not exceeding 2 mm	15	X
7210.69.90	- - - Other	1	A
7210.70.10	- - Enamelled, of a thickness of 0.16 mm or more but not exceeding 1.55 mm	15	X
7210.70.20	- - Varnished with epoxyphenolic resins, smooth	15	G
7210.70.90	- - Other	1	A
7210.90.00	- Other	1	A
7211.13.00	- - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	1	A

SAC Code	Description	Base Rate	Staging Category
7211.14.10	- - - Containing by weight 0.42 % or more of carbon and 0.60 % or more of manganese	1	A
7211.14.90	- - - Other	1	A
7211.19.10	- - - In coils, containing by weight 0.42 % or more of carbon and 0.60 % or more of manganese	1	A
7211.19.90	- - - Other	1	A
7211.23.00	- - Containing by weight less than 0.25 % of carbon	1	A
7211.29.00	- - Other	1	A
7211.90.00	- Other	1	A
7212.10.00	- Plated or coated with tin	1	A
7212.20.00	- Electrolytically plated or coated with zinc	1	A
7212.30.10	- - Of a thickness of 0.16 mm or more but not exceeding 1.55 mm	15	X
7212.30.90	- - Other	1	A
7212.40.10	- - Of a thickness of 0.16 mm or more but not exceeding 1.55 mm	15	X
7212.40.90	- - Other	1	A
7212.50.00	- Otherwise plated or coated	1	A
7212.60.00	- Clad	1	A
7213.10.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	15	X
7213.20.00	- Other, of free-cutting steel	1	A
7213.91.10	- - - Containing 0.6 % or more by weight of carbon	10	E
7213.91.20	- - - Containing less than 0.6 % by weight of carbon	1	A
7213.99.10	- - - Containing 0.6 % or more by weight of carbon	10	G
7213.99.20	- - - Containing less than 0.6 % by weight of carbon	1	A
7214.10.00	- Forged	10	G
7214.20.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	15	X
7214.30.00	- Other, of free-cutting steel	6	X
7214.91.10	- - - Containing by weight 0.6 % or more of carbon, the greatest cross-sectional dimension of which exceeds 13 mm	15	E
7214.91.90	- - - Other	6	X
7214.99.10	- - - Of square cross-section, the greatest cross-sectional dimension of which exceeds 13 mm, containing 0.60 % or more by weight of carbon	15	X
7214.99.20	- - - Of a cross-section other than rectangular or square, the greatest cross-sectional dimension of which is 5.5 mm or more but not more than 45 mm	15	X
7214.99.90	- - - Other	6	X
7215.10.00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	1	A
7215.50.00	- Other, not further worked than cold-formed or cold-finished	1	A
7215.90.00	- Other	1	A
7216.10.10	- - U sections of a thickness of 1.8 mm or more but not more than 6.4 mm and a height exceeding 12 mm	15	X
7216.10.91	- - - I sections of a height not exceeding 50 mm	15	E

SAC Code	Description	Base Rate	Staging Category
7216.10.92	- - - H sections of a height not exceeding 50 mm	15	E
7216.10.99	- - - Other	6	C
7216.21.10	- - Of a thickness of 1.8 mm or more but not more than 6.4 mm and a height exceeding 12 mm	15	X
7216.21.90	- - - Other	6	X
7216.22.10	- - - Of a height not exceeding 50 mm	15	E
7216.22.90	- - - Other	6	E
7216.31.10	- - - Of a thickness of 1.8 mm or more but not exceeding 6.4 mm	15	X
7216.31.90	- - - Other	6	G
7216.32.00	- - I sections	6	C
7216.33.00	- - H sections	6	C
7216.40.00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	6	X
7216.50.00	- Other sections, not further worked than hot-rolled, hot-drawn or extruded	6	G
7216.61.00	- - Obtained from flat-rolled products	15	G
7216.69.00	- - Other	15	G
7216.91.00	- - Obtained, cold-formed or cold-finished, from flat-rolled products	6	E
7216.99.00	- - Other	6	E
7217.10.10	- - Containing by weight less than 0.25 % of carbon	10	X
7217.10.20	- - Containing by weight 0.25 % or more but less than 0.6 % of carbon	1	A
7217.10.31	- - - Pre-stressed	1	A
7217.10.39	- - - Other	15	X
7217.20.11	- - - Plated or coated with zinc, of circular cross-section of a diameter of 0.22 mm or more but not more than 0.24 mm	1	A
7217.20.12	- - - Electrolytically galvanized (electrogalvanization), of a diameter of 0.50 mm or more but less than 1.4 mm	1	A
7217.20.19	- - - Other	10	X
7217.20.20	- - Containing by weight 0.25 % or more but less than 0.6 % of carbon	1	A
7217.20.31	- - - Of circular cross-section of a diameter of 0.8 mm or more but not more than 5.15 mm	15	X
7217.20.32	- - - Of rectangular (other than square) cross-section, of a thickness of 0.35 mm or more but not more than 0.7 mm and a width of 0.5 mm or more but not more than 3 mm	15	E
7217.20.39	- - - Other	6	E
7217.30.10	- - Containing by weight less than 0.25 % of carbon	6	G
7217.30.20	- - Containing 0.25 % or more but less than 0.6 % by weight of carbon	6	E
7217.30.31	- - - Plated or coated with copper	1	A
7217.30.39	- - - Other	6	G
7217.90.00	- Other	6	G
7218.10.00	- Ingots or other primary forms	1	A
7218.91.00	- - Of rectangular cross-section	1	A
7218.99.00	- - Other	1	A
7219.11.00	- - Of a thickness exceeding 10 mm	1	A

SAC Code	Description	Base Rate	Staging Category
7219.12.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	1	A
7219.13.00	- - Of a thickness of 3 mm or more but not exceeding 4.75 mm	1	A
7219.14.00	- - Of a thickness of less than 3 mm	1	A
7219.21.00	- - Of a thickness exceeding 10 mm	1	A
7219.22.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	1	A
7219.23.00	- - Of a thickness of 3 mm or more but not exceeding 4.75 mm	1	A
7219.24.00	- - Of a thickness of less than 3 mm	1	A
7219.31.00	- - Of a thickness of 4.75 mm or more	1	A
7219.32.00	- - Of a thickness of 3 mm or more but not exceeding 4.75 mm	1	A
7219.33.00	- - Of a thickness exceeding 1 mm but less than 3 mm	1	A
7219.34.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	1	A
7219.35.00	- - Of a thickness of less than 0.5 mm	1	A
7219.90.00	- Other	1	A
7220.11.00	- - Of a thickness of 4.75 mm or more	1	A
7220.12.00	- - Of a thickness of less than 4.75 mm	1	A
7220.20.00	- Not further worked than cold-rolled (cold-reduced)	1	A
7220.90.00	- Other	1	A
7221.00.00	WIRE RODS OF STAINLESS STEEL	1	A
7222.11.00	- - Of circular cross-section	1	A
7222.19.00	- - Other	1	A
7222.20.00	- Bars, not further worked than cold-formed or cold-finished	1	A
7222.30.00	- Other bars	1	A
7222.40.00	- Profiles	1	A
7223.00.00	WIRE OF STAINLESS STEEL	1	A
7224.10.00	- Ingots or other primary forms	1	A
7224.90.00	- Other	1	A
7225.11.00	- - Grain-oriented	1	A
7225.19.00	- - Other	1	A
7225.30.00	- Other, not further worked than hot-rolled, in coils	1	A
7225.40.00	- Other, not further worked than hot-rolled, not in coils	1	A
7225.50.00	- Other, not further worked than cold-rolled (cold-reduced)	1	A
7225.91.00	- - Electrolytically plated or coated with zinc	1	A
7225.92.00	- - Otherwise plated or coated with zinc	1	A
7225.99.00	- - Other	1	A
7226.11.00	- - Grain-oriented	1	A
7226.19.00	- - Other	1	A
7226.20.00	- Of high-speed steel	1	A
7226.91.00	- - Not further worked than hot-rolled	1	A
7226.92.00	- - Not further worked than cold-rolled (cold-reduced)	1	A
7226.99.10	- - - Plated or coated with zinc, excluding electrolytically plated or coated	1	A

SAC Code	Description	Base Rate	Staging Category
7226.99.90	- - - Other	1	A
7227.10.00	- Of high-speed steel	1	A
7227.20.00	- Of silico-manganese steel	1	A
7227.90.00	- Other	1	A
7228.10.00	- Bars and rods, of high-speed steel	1	A
7228.20.00	- Bars and rods, of silico-manganese steel	1	A
7228.30.00	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	1	A
7228.40.00	- Other bars and rods, not further worked than forged	1	A
7228.50.00	- Other bars and rods, not further worked than cold-formed or cold-finished	1	A
7228.60.00	- Other bars and rods	1	A
7228.70.00	- Profiles	1	A
7228.80.00	- Hollow drill bars and rods	1	A
7229.20.00	- Of silico-manganese steel	1	A
7229.90.10	- - Of high-speed steel	1	A
7229.90.90	- - Other	1	A
7301.10.00	- Sheet piling	1	A
7301.20.00	- Profiles	10	G
7302.10.00	- Rails	1	A
7302.30.00	- Switch blades, crossing frogs, point rods and other crossing pieces	1	A
7302.40.00	- Fishplates and sole plates	1	A
7302.90.00	- Other	1	A
7303.00.00	TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON	6	G
7304.11.00	- - Of stainless steel	1	A
7304.19.00	- - Other	1	A
7304.22.00	- - Drill pipe of stainless steel	1	A
7304.23.00	- - Other drill pipe	1	A
7304.24.00	- - Other, of stainless steel	1	A
7304.29.00	- - Other	1	A
7304.31.00	- - Cold-drawn or cold-rolled (cold-reduced)	1	A
7304.39.00	- - Other	1	A
7304.41.00	- - Cold-drawn or cold-rolled (cold-reduced)	1	A
7304.49.00	- - Other	1	A
7304.51.00	- - Cold-drawn or cold-rolled (cold-reduced)	1	A
7304.59.00	- - Other	1	A
7304.90.00	- Other	1	A
7305.11.00	- - Longitudinally submerged arc welded	1	A
7305.12.00	- - Other, longitudinally welded	1	A
7305.19.00	- - Other	1	A
7305.20.00	- Casing of the kind used in drilling for oil or gas	1	A
7305.31.00	- - Longitudinally welded	6	G
7305.39.00	- - Other	6	G
7305.90.00	- Other	6	G

SAC Code	Description	Base Rate	Staging Category
7306.11.00	- - Welded, of stainless steel	1	A
7306.19.00	- - Other	1	A
7306.21.00	- - Welded, of stainless steel	1	A
7306.29.00	- - Other	1	A
7306.30.10	- - Tubes and pipes of an external diameter of 12 mm or more but not more than 115 mm, of a wall thickness of 0.8 mm or more but not more than 6.4 mm, whether or not plated or coated with zinc	15	X
7306.30.90	- - Other	10	X
7306.40.00	- Other, welded, of circular cross-section, of stainless steel	1	A
7306.50.00	- Other, welded, of circular cross-section, of other alloy steel	1	A
7306.61.00	- - Of square or rectangular cross-section	10	X
7306.69.00	- - Other	10	E
7306.90.00	- Other	1	A
7307.11.00	- - Of non-malleable cast iron	6	G
7307.19.00	- - Other	6	G
7307.21.00	- - Flanges	6	G
7307.22.00	- - Threaded elbows, bends and sleeves	6	E
7307.23.00	- - Butt welding fittings	6	G
7307.29.00	- - Other	6	G
7307.91.00	- - Flanges	6	G
7307.92.00	- - Threaded elbows, bends and sleeves	10	E
7307.93.00	- - Butt welding fittings	6	G
7307.99.00	- - Other	6	G
7308.10.00	- Bridges and parts thereof	6	G
7308.20.00	- Towers and lattice masts	6	G
7308.30.00	- Doors, windows and their frames and thresholds for doors	10	G
7308.40.00	- Equipment for scaffolding, shuttering, propping or pit-propping	10	G
7308.90.00	- Other	10	G
7309.00.00	RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	10	X
7310.10.00	- Of a capacity of 50 litres or more	10	G
7310.21.00	- - Cans which are to be closed by soldering or crimping	10	G
7310.29.10	- - - Barrel-shaped stainless steel container, varnished internally, with lid and plastic dispenser, of a capacity of 5 litres	1	A
7310.29.90	- - - Other	15	G
7311.00.11	- - For packaging acetylene	1	A
7311.00.19	- - Other	10	G
7311.00.90	- Other	1	A
7312.10.00	- Cables	1	A

SAC Code	Description	Base Rate	Staging Category
7312.90.00	- Other	1	A
7313.00.00	BARBED WIRE OF IRON OR STEEL; TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF THE KIND USED FOR FENCING, OF IRON OR STEEL	10	X
7314.12.00	-- Endless bands for machinery, of stainless steel	1	A
7314.14.00	-- Other woven cloth, of stainless steel	1	A
7314.19.10	--- Other endless bands for machinery	10	E
7314.19.90	--- Other	10	E
7314.20.00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	10	X
7314.31.00	-- Plated or coated with zinc	10	X
7314.39.00	-- Other	10	X
7314.41.00	-- Plated or coated with zinc	10	X
7314.42.00	-- Coated with plastics	10	G
7314.49.00	-- Other	10	X
7314.50.00	- Expanded metal	10	E
7315.11.00	-- Roller chain	1	A
7315.12.00	-- Other chain	1	A
7315.19.00	-- Parts	1	A
7315.20.00	- Skid chain	1	A
7315.81.00	-- Stud-link	1	A
7315.82.00	-- Other, welded link	1	A
7315.89.00	-- Other	1	A
7315.90.00	- Other parts	1	A
7316.00.00	ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL	1	A
7317.00.00	NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER	10	X
7318.11.00	-- Coach screws	6	G
7318.12.00	-- Other wood screws	6	G
7318.13.00	-- Screw hooks and screw rings	6	G
7318.14.00	-- Self-tapping screws	6	G
7318.15.00	-- Other screws and bolts, whether or not with their nuts or washers	6	E
7318.16.00	-- Nuts	6	G
7318.19.00	-- Other	6	G
7318.21.00	-- Spring washers and other lock washers	1	A
7318.22.00	-- Other washers	1	A
7318.23.00	-- Rivets	1	A
7318.24.00	-- Cotters and cotter pins	1	A
7318.29.00	-- Other	1	A
7319.40.10	-- Safety pins	1	A

SAC Code	Description	Base Rate	Staging Category
7319.40.90	- - Other	1	A
7319.90.10	- - Sewing, darning or embroidery needles	1	A
7319.90.90	- - Other	1	A
7320.10.00	- Leaf-springs and leaves therefor	10	G
7320.20.00	- Helical springs	10	G
7320.90.00	- Other	1	A
7321.11.10	- - - Ovens and cookers	15	G
7321.11.90	- - - Other	10	G
7321.12.00	- - For liquid fuel	6	G
7321.19.10	- - - 'Anafre' clay pots, portable stoves and cookers	15	G
7321.19.90	- - - Other	10	G
7321.81.00	- - For gas fuel or for both gas and other fuels	10	E
7321.82.00	- - For liquid fuels	10	G
7321.89.10	- - - For solid fuels	10	G
7321.89.90	- - - Other	10	G
7321.90.10	- - Of cookers	6	G
7321.90.90	- - Other	6	G
7322.11.00	- - Of cast iron	1	A
7322.19.00	- - Other	1	A
7322.90.00	- Other	1	A
7323.10.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	15	G
7323.91.10	- - - Handles	6	G
7323.91.20	- - - Other parts	6	G
7323.91.90	- - - Other	15	G
7323.92.10	- - - Handles	6	G
7323.92.20	- - - Other parts	6	G
7323.92.90	- - - Other	15	G
7323.93.10	- - - Handles	6	G
7323.93.20	- - - Other parts	6	G
7323.93.90	- - - Other	15	E
7323.94.10	- - - Handles	6	G
7323.94.20	- - - Other parts	6	G
7323.94.90	- - - Other	15	G
7323.99.10	- - - Handles	6	G
7323.99.20	- - - Other parts	6	G
7323.99.90	- - - Other	15	G
7324.10.00	- Sinks and washbasins, of stainless steel	15	G
7324.21.00	- - Of cast iron, whether or not enamelled	15	G
7324.29.00	- - Other	15	G
7324.90.00	- Other, including parts	15	G
7325.10.00	- Of non-malleable cast iron	10	G
7325.91.00	- - Grinding balls and similar articles for mills	1	A
7325.99.00	- - Other	10	E
7326.11.00	- - Grinding balls and similar articles for mills	1	A

SAC Code	Description	Base Rate	Staging Category
7326.19.00	- - Other	10	G
7326.20.10	- - Traps for animals	6	G
7326.20.20	- - Gabions	1	A
7326.20.30	- - Quick-fit hooks with swivels	1	A
7326.20.40	- - Bands of longitudinally bonded wire filaments with varnish or paint, of a width of 93.00 mm or more, of a thickness of 1.45 mm or more, including varnish or paint	1	A
7326.20.90	- - Other	10	X
7326.90.00	- Other	1	A
7401.00.10	- Copper mattes	1	A
7401.00.20	- Cement copper (precipitated copper)	1	A
7402.00.00	UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING	1	A
7403.11.00	- - Cathodes and sections of cathodes	1	A
7403.12.00	- - Wire-bars	1	A
7403.13.00	- - Billets	1	A
7403.19.00	- - Other	1	A
7403.21.00	- - Copper-zinc base alloys (brass)	1	A
7403.22.00	- - Copper-tin base alloys (bronze)	1	A
7403.29.10	- - - Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	1	A
7403.29.90	- - - Other	1	A
7404.00.00	COPPER WASTE AND SCRAP	1	A
7405.00.00	MASTER ALLOYS OF COPPER	1	A
7406.10.00	- Powders of non-lamellar structure	1	A
7406.20.00	- Powders of lamellar structure; flakes	1	A
7407.10.00	- Of refined copper	1	A
7407.21.00	- - Copper-zinc base alloys (brass)	1	A
7407.29.10	- - - Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	1	A
7407.29.90	- - - Other	1	A
7408.11.00	- - Of which the maximum cross-sectional dimension exceeds 6 mm	1	A
7408.19.10	- - - Of electrolytic copper	1	A
7408.19.90	- - - Other	1	A
7408.21.00	- - Copper-zinc base alloys (brass)	1	A
7408.22.00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	1	A
7408.29.00	- - Other	1	A
7409.11.00	- - In coils	1	A
7409.19.00	- - Other	1	A
7409.21.00	- - In coils	1	A
7409.29.00	- - Other	1	A
7409.31.00	- - In coils	1	A
7409.39.00	- - Other	1	A
7409.40.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	1	A

SAC Code	Description	Base Rate	Staging Category
7409.90.00	- Of other copper alloys	1	A
7410.11.00	-- Of refined copper	1	A
7410.12.00	-- Of copper alloys	1	A
7410.21.00	-- Of refined copper	1	A
7410.22.00	-- Of copper alloys	1	A
7411.10.00	- Of refined copper	1	A
7411.21.00	-- Copper-zinc base alloys (brass)	1	A
7411.22.00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	1	A
7411.29.00	-- Other	1	A
7412.10.00	- Of refined copper	1	A
7412.20.00	- Of copper alloys	1	A
7413.00.10	- Of electrolytic copper	6	G
7413.00.90	- Other	1	A
7415.10.00	- Nails and tacks, drawing pins, staples and similar articles	1	A
7415.21.00	-- Washers (including spring washers)	1	A
7415.29.00	-- Other	1	A
7415.33.00	-- Screws; bolts and nuts	1	A
7415.39.00	-- Other	1	A
7418.10.10	- - Pot scourers and scouring or polishing pads, gloves and similar articles	15	C
7418.10.20	- - - Cooking or heating apparatus of the kind used for domestic purposes, non-electric, and parts thereof, of copper	15	C
7418.10.30	-- Handles	1	A
7418.10.90	-- Other	15	C
7418.20.00	- Sanitary ware and parts thereof	15	C
7419.10.00	- Chain and parts thereof	1	A
7419.91.00	-- Cast, moulded, stamped or forged, but not further worked	6	C
7419.99.10	--- Containers for compressed or liquefied gas	1	A
7419.99.20	--- Anodes of copper or of copper alloys for electroplating	1	A
7419.99.31	---- Cloth	6	C
7419.99.39	---- Other	1	A
7419.99.40	--- Copper springs	1	A
7419.99.90	--- Other	15	E
7501.10.00	- Nickel mattes	1	A
7501.20.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	1	A
7502.10.00	- Nickel, not alloyed	1	A
7502.20.00	- Nickel alloys	1	A
7503.00.00	NICKEL WASTE AND SCRAP	1	A
7504.00.00	NICKEL POWDERS AND FLAKES	1	A
7505.11.00	-- Of nickel, not alloyed	1	A
7505.12.00	-- Of nickel alloys	1	A
7505.21.00	-- Of nickel, not alloyed	1	A
7505.22.00	-- Of nickel alloys	1	A
7506.10.00	-- Of nickel, not alloyed	1	A

SAC Code	Description	Base Rate	Staging Category
7506.20.00	- - Of nickel alloys	1	A
7507.11.00	- - Of nickel, not alloyed	1	A
7507.12.00	- - Of nickel alloys	1	A
7507.20.00	- Tube or pipe fittings	1	A
7508.10.00	- Cloth, grill and netting, of nickel wire	1	A
7508.90.00	- Other	1	A
7601.10.00	- Aluminium, not alloyed	1	A
7601.20.00	- Aluminium alloys	1	A
7602.00.00	ALUMINIUM WASTE AND SCRAP	1	A
7603.10.00	- Powders of non-lamellar structure	1	A
7603.20.00	- Powders of lamellar structure; flakes	1	A
7604.10.10	- - Profiles	10	G
7604.10.90	- - Other	6	G
7604.21.00	- - Hollow profiles	10	G
7604.29.10	- - - Profiles	10	G
7604.29.90	- - - Other	6	G
7605.11.00	- - Of which the maximum cross-sectional dimension exceeds 7 mm	1	A
7605.19.10	- - - Of circular cross-section	10	E
7605.19.90	- - - Other	1	A
7605.21.00	- - Of which the maximum cross-sectional dimension exceeds 7 mm	1	A
7605.29.10	- - - Of alloys containing magnesium and silicon, of circular cross-section	6	E
7605.29.90	- - - Other	6	E
7606.11.00	- - Of aluminium, not alloyed	10	E
7606.12.10	- - - Containing more than 3 % of magnesium (AA 5154 and AA 5086 types)	1	A
7606.12.20	- - - Embossed strip in rolls of a thickness not exceeding 1.25 mm and a width of 110 cm of alloy 1100	1	A
7606.12.91	- - - - 'Pilferproof surface 620' strip, containing not more than 98.7 % of aluminium, lacquered on one side, covered with a thermo-setting resin on the other, of a thickness exceeding 0.2 mm but not exceeding 0.25 mm	1	A
7606.12.92	- - - Containing 0.8 % or more of magnesium, of a thickness not exceeding 0.315 mm, in coils (rolls) of a width less than 1900 mm (alloy 3000 series)	1	A
7606.12.99	- - - - Other	10	E
7606.91.10	- - Discs, whether or not perforated, with a diameter not exceeding 45 mm	1	A
7606.91.90	- - - Other	1	A
7606.92.00	- - Of aluminium alloys	1	A
7607.11.30	- - - Of a thickness not exceeding 0.025 mm, smooth, heat-treated, with not more than 80 perforations per m ² , in rolls	1	A
7607.11.90	- - - Other	1	A
7607.19.20	- - - Coated with polypropylene, in rolls of a width not exceeding 30 cm	1	A
7607.19.31	- - - - Of a thickness less than 0.019 mm	6	G
7607.19.39	- - - - Other	10	G

SAC Code	Description	Base Rate	Staging Category
7607.19.90	- - - Other	1	A
7607.20.11	- - - Not printed	1	A
7607.20.12	- - - Printed	10	G
7607.20.20	- - Backed with paper(other than silicon-coated paper) or plastics, whether or not printed, of a thickness (including backing) not exceeding 0.23 mm	10	G
7607.20.90	- - Other	1	A
7608.10.10	- - Ferrules for pencils	1	A
7608.10.90	- - Other	6	E
7608.20.10	- - Welded tubes and pipes of an external diameter exceeding 50 mm	10	E
7608.20.20	- - Of oval cross-section of a thickness not exceeding 1 mm and a length not exceeding 20 mm	1	A
7608.20.90	- - Other	10	G
7609.00.00	ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE: COUPLINGS, ELBOWS, SLEEVES)	1	A
7610.10.00	- Doors, windows and their frames and thresholds for doors	15	G
7610.90.00	- Other	15	G
7611.00.00	ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	6	E
7612.10.00	- Flexible tubular containers	10	G
7612.90.10	- - Seamless tubular containers	1	A
7612.90.20	- - Milk churns	1	A
7612.90.90	- - Other	6	E
7613.00.10	- For a working pressure not exceeding 25 kg/cm ²	6	E
7613.00.90	- Other	1	A
7614.10.00	- With steel core	10	X
7614.90.00	- Other	10	X
7615.10.10	- - Pot scourers and scouring or polishing pads, gloves and similar articles	15	E
7615.10.20	- - Handles and spouts	6	E
7615.10.90	- - Other	15	E
7615.20.00	- Sanitary ware and parts thereof	15	E
7616.10.00	- Nails, tacks, staples, screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles	1	A
7616.91.00	- - Cloth, grill and netting, of aluminium wire	6	E
7616.99.10	- - - Chain and parts thereof	1	A
7616.99.20	- - - Blunt staples	1	A
7616.99.90	- - - Other	10	E
7801.10.00	- Refined lead	1	A
7801.91.00	- - Containing by weight antimony as the principal other element	1	A
7801.99.00	- - Other	1	A
7802.00.00	LEAD WASTE AND SCRAP	1	A

SAC Code	Description	Base Rate	Staging Category
7804.11.00	- - Sheets, strips and foil of a thickness (excluding any backing) not exceeding 0.2 mm	1	A
7804.19.00	- - Other	1	A
7804.20.00	- Powders and flakes	1	A
7806.00.10	- Lead bars, rods, profiles and wire	6	A
7806.00.20	- Lead tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)	6	A
7806.00.90	- Other	6	A
7901.11.00	- - Containing by weight 99.99 % or more of zinc	1	A
7901.12.00	- - Containing by weight less than 99.99 % of zinc	1	A
7901.20.00	- Zinc alloys	1	A
7902.00.00	ZINC WASTE AND SCRAP	1	A
7903.10.00	- Zinc dust	1	A
7903.90.00	- Other	1	A
7904.00.00	ZINC BARS, RODS, PROFILES AND WIRE	1	A
7905.00.00	ZINC PLATES, SHEETS, STRIP AND FOIL	1	A
7907.00.10	- Zinc tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)	1	A
7907.00.90	- Other	1	A
8001.10.00	- Tin, not alloyed	1	A
8001.20.00	- Tin alloys	1	A
8002.00.00	TIN WASTE AND SCRAP	1	A
8003.00.00	TIN BARS, RODS, PROFILES AND WIRE	1	A
8007.00.10	- Tin plates, sheets, strips and foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; powders and flakes	1	A
8007.00.20	- Tin tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)	1	A
8007.00.90	- Other	1	A
8101.10.00	- Powder	1	A
8101.94.00	- - Unwrought tungsten, including bars and rods obtained simply by sintering	1	A
8101.96.00	- - Wire	1	A
8101.97.00	- - Waste and scrap	1	A
8101.99.00	- - Other	1	A
8102.10.00	- Powder	1	A
8102.94.00	- - Unwrought molybdenum, including bars and rods obtained simply by sintering	1	A
8102.95.00	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strips and foil	1	A
8102.96.00	- - Wire	1	A
8102.97.00	- - Waste and scrap	1	A
8102.99.00	- - Other	1	A
8103.20.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powder	1	A
8103.30.00	- Waste and scrap	1	A
8103.90.00	- Other	1	A

SAC Code	Description	Base Rate	Staging Category
8104.11.00	- - Containing at least 99.8 % by weight of magnesium	1	A
8104.19.00	- - Other	1	A
8104.20.00	- Waste and scrap	1	A
8104.30.00	- Raspings, turnings and granules, graded according to size; powders	1	A
8104.90.00	- Other	1	A
8105.20.00	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	1	A
8105.30.00	- Waste and scrap	1	A
8105.90.00	- Other	1	A
8106.00.00	BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	1	A
8107.20.00	- Unwrought cadmium; powders	1	A
8107.30.00	- Waste and scrap	1	A
8107.90.00	- Other	1	A
8108.20.00	- Unwrought titanium; powders	1	A
8108.30.00	- Waste and scrap	1	A
8108.90.00	- Other	1	A
8109.20.00	- Unwrought zirconium; powders	1	A
8109.30.00	- Waste and scrap	1	A
8109.90.00	- Other	1	A
8110.10.00	- Unwrought antimony; powders	1	A
8110.20.00	- Waste and scrap	1	A
8110.90.00	- Other	1	A
8111.00.00	MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	1	A
8112.12.00	- - Unwrought; powders	1	A
8112.13.00	- - Waste and scrap	1	A
8112.19.00	- - Other	1	A
8112.21.00	- - Unwrought; powders	1	A
8112.22.00	- - Waste and scrap	1	A
8112.29.00	- - Other	1	A
8112.51.00	- - Unwrought; powders	1	A
8112.52.00	- - Waste and scrap	1	A
8112.59.00	- - Other	1	A
8112.92.00	- - Unwrought; waste and scrap; powders	1	A
8112.99.00	- - Other	1	A
8113.00.00	CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	1	A
8201.10.00	- Spades and shovels	15	C
8201.30.00	- Mattocks, picks, hoes and rakes	15	C
8201.40.10	- - Axes, picks, knives and banana tree cutters	15	C
8201.40.20	- - Machetes	15	C
8201.40.90	- - Other	1	A
8201.50.00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	1	A
8201.60.00	- Hedge shears, two-handed pruning shears and similar two-	1	A

SAC Code	Description	Base Rate	Staging Category
	handed shears		
8201.90.10	- - Truncheons and crowbars	15	C
8201.90.20	- - Pitchforks	1	A
8201.90.90	- - Other	1	A
8202.10.00	- Hand saws	1	A
8202.20.10	- - Of steel of a width of 6 mm or more but not more than 31 mm and a thickness of 0.6 mm or more but not more than 2.5 mm	6	C
8202.20.90	- - Other	1	A
8202.31.10	- - - Of a diameter of 1,524 mm or more but not more than 4,572 mm and a thickness of 0.5 mm or more but not more than 3.5 mm	1	A
8202.31.90	- - - Other	1	A
8202.39.10	- - - Saw blades with working part of tungsten carbide, of a diameter of 1,524 mm or more but not more than 4,572 mm and a thickness of 0.5 mm or more but not more than 3.5 mm	6	C
8202.39.90	- - - Other	1	A
8202.40.00	- Chainsaw blades	1	A
8202.91.10	- - - For hand-operated bow saws, of a width not exceeding 13.5 mm, a thickness not exceeding 0.8 mm and a length not exceeding 310 mm, with 18, 24 or 32 teeth per 25.4 mm	10	C
8202.91.90	- - - Other	1	A
8202.99.00	- - Other	1	A
8203.10.10	- - Flat files for metal	10	C
8203.10.90	- - Other	1	A
8203.20.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	1	A
8203.30.00	- Metal-cutting shears and similar tools	1	A
8203.40.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	1	A
8204.11.00	- - Non-adjustable	1	A
8204.12.00	- - Adjustable	1	A
8204.20.00	- Interchangeable spanner sockets, with or without handles	1	A
8205.10.00	- Drilling, threading or tapping tools	1	A
8205.20.00	- Hammers and sledge hammers	1	A
8205.30.00	- Planes, chisels, gouges and similar cutting tools for working wood	1	A
8205.40.00	- Screwdrivers	1	A
8205.51.10	- - - Can openers, bottle openers, corkscrews, nutcrackers, ice picks and the like	10	C
8205.51.90	- - - Other	6	C
8205.59.10	- - - Chisels of a length of 10 cm or more but not more than 25 cm	6	C
8205.59.90	- - - Other	1	A
8205.60.00	- Blow lamps and the like	1	A
8205.70.00	- Vices, clamps and the like	1	A
8205.90.10	- - Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	1	A

SAC Code	Description	Base Rate	Staging Category
8205.90.90	- - Other	1	A
8206.00.00	TOOLS OF TWO OR MORE OF THE HEADING 82.02 TO 82.05, PUT UP IN SETS FOR RETAIL SALE	1	A
8207.13.00	- - With working part of cermets	1	A
8207.19.10	- - - Drill bits, reamers and shoes of diamond for drilling and taking soil samples	1	A
8207.19.90	- - - Other	1	A
8207.20.00	- Dies for drawing or extruding metal	1	A
8207.30.10	- - Dies and punches for pressing	6	C
8207.30.90	- - Other	1	A
8207.40.00	- Tools for tapping or threading	1	A
8207.50.00	- Tools for drilling	1	A
8207.60.00	- Tools for boring or broaching	1	A
8207.70.00	- Tools for milling	1	A
8207.80.00	- Tools for turning	1	A
8207.90.00	- Other interchangeable tools	1	A
8208.10.00	- For metal working	1	A
8208.20.00	- For wood working	1	A
8208.30.00	- For kitchen appliances or for machines used by the food industry	1	A
8208.40.00	- For agricultural, horticultural or forestry machines	1	A
8208.90.00	- Other	1	A
8209.00.00	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMETS	1	A
8210.00.10	- Maize (corn) mills	1	A
8210.00.90	- Other	1	A
8211.10.00	- Sets of assorted articles	10	C
8211.91.00	- - Table knives having fixed blades	10	C
8211.92.00	- - Other knives having fixed blades	10	C
8211.93.00	- - Knives having other than fixed blades	6	C
8211.94.00	- - Blades	1	A
8211.95.00	- - Handles of base metal	6	C
8212.10.10	- - Razors	10	C
8212.10.20	- - Shavers	10	C
8212.20.00	- Safety razor blades, including razor blade blanks in strips	1	A
8212.90.00	- Other parts	1	A
8213.00.00	SCISSORS, TAILOR'S SHEARS AND SIMILAR SHEARS, AND BLADES THEREOF	6	C
8214.10.00	- Paper knives, letter openers, erasing knives, pencil sharpeners and their blades	15	C
8214.20.00	- Manicure or pedicure sets and instruments (including nail files)	10	C
8214.90.00	- Other	10	C
8215.10.00	- Sets of assorted articles containing at least one article plated with silver, gold or platinum	10	C
8215.20.00	- Other sets of assorted articles	10	C
8215.91.00	- Silver-, gold- or platinum-plated	10	C

SAC Code	Description	Base Rate	Staging Category
8215.99.00	- - Other	10	C
8301.10.00	- Padlocks	6	E
8301.20.00	- Locks of the kind used for motor vehicles	1	A
8301.30.00	- Locks of the kind used for furniture	1	A
8301.40.10	- - Patch locks and surface locks, with one or two horizontal bolts, for doors with handles on the inside only	10	E
8301.40.20	- - Handle locks operated by a key on the outside and a button on the inside	10	E
8301.40.90	- - Other	1	A
8301.50.00	- Clasps and frames with clasps, incorporating locks	1	A
8301.60.00	- Parts	1	A
8301.70.00	- Keys presented separately	6	E
8302.10.10	- - For doors, with bearings of plastics or self-lubricating steel, whether or not sprung	6	C
8302.10.20	- - Hinges of the kind used in vehicles of heading 87.02	1	A
8302.10.90	- - Other	10	E
8302.20.00	- Castors	1	A
8302.30.00	- Other mountings, fittings and similar articles for motor vehicles	1	A
8302.41.11	- - - - Mechanisms for operating windows (operators) with gears system, with butterfly handle and extendable arm	10	E
8302.41.12	- - - - Clips for windows	10	E
8302.41.19	- - - - Other	10	E
8302.41.20	- - - Spring- or lever-operated latch bolts	1	A
8302.41.90	- - - Other	10	E
8302.42.00	- Other, for furniture	6	C
8302.49.10	- - - For armoured or reinforced safes, strong-boxes and doors	1	A
8302.49.20	- - - For trunks, suitcases and similar articles	1	A
8302.49.90	- - - Other	6	C
8302.50.00	- Hat-racks, hat-pegs, brackets and similar fixtures	10	E
8302.60.00	- Automatic door closers	1	A
8303.00.00	ARMOURED OR REINFORCED SAFES, STRONG BOXES AND DOORS AND SAFE DEPOSIT LOCKERS FOR STRONG ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL	15	G
8304.00.00	FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF HEADING 94.03	15	E
8305.10.00	- Fittings for loose-leaf binders or files	1	A
8305.20.10	- - For use in offices	15	E
8305.20.90	- - Other	6	E
8305.90.10	- - Fasteners and clips	15	E
8305.90.90	- - Other	6	C
8306.10.00	- Bells, gongs and the like	10	C
8306.21.00	- Plated with precious metal	15	E

SAC Code	Description	Base Rate	Staging Category
8306.29.00	- - Other	15	E
8306.30.00	- Photograph, picture or similar frames; mirrors	15	C
8307.10.00	- Of iron or steel	1	A
8307.90.00	- Of other base metal	1	A
8308.10.00	- Hooks, eyes and eyelets	1	A
8308.20.00	- Tubular or bifurcated rivets	1	A
8308.90.00	- Other, including parts	1	A
8309.10.00	- Crown corks	10	E
8309.90.10	- - 'Easy open' lids of aluminium	1	A
8309.90.20	- - Seals	1	A
8309.90.30	- - Lids of a diameter of 40 mm or more but not more than 51 mm	1	A
8309.90.40	- - Bung covers for phials	1	A
8309.90.50	- - Threaded lids of aluminium	1	A
8309.90.90	- - Other	10	E
8310.00.00	SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING 94.05	15	G
8311.10.10	- - For iron or steel	1	A
8311.10.90	- - Other	1	A
8311.20.00	- Cored wire of base metal, for arc-welding	1	A
8311.30.00	-Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	1	A
8311.90.00	- Other	1	A
8401.10.00	- Nuclear reactors	1	A
8401.20.00	- Machinery and apparatus for isotopic separation, and parts thereof	1	A
8401.30.00	- Fuel elements (cartridges), non-irradiated	1	A
8401.40.00	- Parts of nuclear reactors	1	A
8402.11.00	- - Watertube boilers with a steam production exceeding 45 tonnes per hour	1	A
8402.12.00	- - Watertube boilers with a steam production not exceeding 45 tons per hour	1	A
8402.19.00	- - Other vapour-generating boilers, including hybrid boilers	1	A
8402.20.00	- Super-heated water boilers	1	A
8402.90.00	- Parts	1	A
8403.10.00	- Boilers	1	A
8403.90.00	- Parts	1	A
8404.10.00	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	1	A
8404.20.00	- Condensers for steam or other vapour power units	1	A
8404.90.00	- Parts	1	A
8405.10.00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.	1	A
8405.90.00	- Parts	1	A
8406.10.00	- Turbines for marine propulsion	1	A

SAC Code	Description	Base Rate	Staging Category
8406.81.00	- - Of an output exceeding 40 MW	1	A
8406.82.00	- - Of an output not exceeding 40 MW	1	A
8406.90.00	- Parts	1	A
8407.10.00	- Aircraft engines	1	A
8407.21.00	- - Outboard motors	1	A
8407.29.00	- - Other	1	A
8407.31.00	- - Of a cylinder capacity not exceeding 50 cm ³	1	A
8407.32.00	- - Of a cylinder capacity exceeding 50 cm ³ but not exceeding 250 cm ³	1	A
8407.33.00	- - Of a cylinder capacity exceeding 250 cm ³ but not exceeding 1,000 cm ³	1	A
8407.34.00	- - Of a cylinder capacity exceeding 1,000 cm ³	1	A
8407.90.00	- Other engines	1	A
8408.10.00	- Marine propulsion engines	1	A
8408.20.00	- Engines of the kind used for the propulsion of vehicles of Chapter 87	1	A
8408.90.00	- Other engines	1	A
8409.10.00	- For aircraft engines	1	A
8409.91.00	- - Suitable for use solely or principally with spark-ignition internal combustion piston engines	1	A
8409.99.00	- - Other	1	A
8410.11.00	- - Of an output not exceeding 1,000 kW	1	A
8410.12.00	- - Of an output exceeding 1,000 kW but not exceeding 10,000 kW	1	A
8410.13.00	- - Of an output exceeding 10,000 kW	1	A
8410.90.00	- Parts, including regulators	1	A
8411.11.00	- - Of a thrust not exceeding 25 kN	1	A
8411.12.00	- - Of a thrust exceeding 25 kN	1	A
8411.21.00	- - Of a power not exceeding 1,100 kW	1	A
8411.22.00	- - Of a power exceeding 1,100 kW	1	A
8411.81.00	- - Of a power not exceeding 5,000 kW	1	A
8411.82.00	- - Of a power exceeding 5,000 kW	1	A
8411.91.00	- - Of turbo-jets or turbo-propellers	1	A
8411.99.00	- - Other	1	A
8412.10.00	- Reaction engines other than turbo-jets	1	A
8412.21.00	- - Linear acting (cylinders)	1	A
8412.29.00	- - Other	1	A
8412.31.00	- - Linear acting (cylinders)	1	A
8412.39.00	- - Other	1	A
8412.80.00	- Other	1	A
8412.90.00	- Parts	1	A
8413.11.00	- - Pumps for dispensing fuel or lubricants, of a type used in filling stations or in garages	1	A
8413.19.00	- - Other	1	A
8413.20.00	- Hand pumps, other than those of subheading 8413.11 or 8413.19	1	A
8413.30.00	- Fuel, lubricating or cooling medium pumps for internal	1	A

SAC Code	Description	Base Rate	Staging Category
	combustion piston engines		
8413.40.00	- Concrete pumps	1	A
8413.50.00	- Other reciprocating positive displacement pumps	1	A
8413.60.00	- Other rotary positive displacement pumps	1	A
8413.70.00	- Other centrifugal pumps	1	A
8413.81.00	- - Pumps	1	A
8413.82.00	- - Liquid elevators	1	A
8413.91.00	- - Of pumps	1	A
8413.92.00	- - Of liquid elevators	1	A
8414.10.00	- Vacuum pumps	1	A
8414.20.00	- Hand- or foot-operated air pumps	1	A
8414.30.00	- Compressors of the kind used in refrigerating equipment	1	A
8414.40.00	- Air compressors mounted on a wheeled chassis for towing	1	A
8414.51.00	- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	15	A
8414.59.00	- - Other	10	E
8414.60.00	- Hoods having a maximum horizontal side not exceeding 120 cm	10	E
8414.80.00	- Other	1	A
8414.90.11	- - - Baskets	1	A
8414.90.19	- - - Other	6	A
8414.90.90	- - Other	1	A
8415.10.00	- Window or wall types, self-contained or 'split-system'	15	A
8415.20.00	- Of a kind used for persons, in motor vehicles	15	E
8415.81.00	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	15	E
8415.82.00	- - Other, incorporating a refrigerating unit	15	E
8415.83.00	- - Not incorporating a refrigerating unit	15	E
8415.90.00	- Parts	1	A
8416.10.00	- Furnace burners for liquid fuel	1	A
8416.20.00	- Other furnace burners, including mix burners	1	A
8416.30.10	- - Mechanical stokers fuelled with chaff or cereal residues	10	C
8416.30.90	- - Other	1	A
8416.90.00	- Parts	1	A
8417.10.00	- Furnaces and ovens for the roasting, melting or other heat treatment of ores, pyrites or of metals	1	A
8417.20.10	- - Industrial furnaces for biscuits, with mesh continuous conveyor, automated controls and production capacity exceeding 500 kilograms per hour	1	A
8417.20.90	- - - Other	10	E
8417.80.00	- Other	1	A
8417.90.00	- Parts	1	A
8418.10.00	- Combined refrigerator-freezers, fitted with separate external doors	15	E
8418.21.00	- - Compression-type	15	E
8418.29.10	- - - Absorption-type, electrical	15	E

SAC Code	Description	Base Rate	Staging Category
8418.29.90	- - - Other	15	E
8418.30.00	- Freezers of the chest type, not exceeding 800 litres capacity	15	E
8418.40.00	- Freezers of the upright type, not exceeding 900 litres capacity	15	E
8418.50.00	- Other furniture (chests, cabinets, display counters, showcases and the like) for storage and display, incorporating refrigerating or freezing equipment	15	E
8418.61.10	- - - Compression-type refrigerating units whose condensers are heat exchangers	1	A
8418.61.90	- - - Other	10	E
8418.69.10	- - - Water coolers and coolers for other beverages	15	A
8418.69.90	- - - Other	10	A
8418.91.00	- - Furniture designed to receive refrigerating or freezing equipment	15	E
8418.99.00	- - Other	1	A
8419.11.00	- - Instantaneous gas water heaters	15	E
8419.19.00	- - Other	10	E
8419.20.00	- Medical, surgical or laboratory sterilisers	1	A
8419.31.10	- - - Hot-air dryers for grains and vegetables	10	C
8419.31.90	- - - Other	1	A
8419.32.10	- - - Hot-air dryers for wood	10	C
8419.32.90	- - - Other	1	A
8419.39.00	- - Other	1	A
8419.40.00	- Distilling or rectifying equipment	1	A
8419.50.00	- Heat-exchange units	1	A
8419.60.00	- Machinery for liquefying air or other gases	1	A
8419.81.00	- - For making hot drinks or for cooking or heating food	1	A
8419.89.00	- - Other	1	A
8419.90.00	- Parts	1	A
8420.10.00	- Calendering and rolling machines	1	A
8420.91.00	- - Cylinders	1	A
8420.99.00	- - Other	1	A
8421.11.00	- - Cream separators	1	A
8421.12.00	- - Clothes-dryers	1	A
8421.19.00	- - Other	1	A
8421.21.00	- - For filtering or purifying water	1	A
8421.22.00	- - For filtering or purifying beverages other than water	1	A
8421.23.00	- - Oil- or petrol-filters for internal combustion engines	10	A
8421.29.00	- - Other	1	A
8421.31.00	- - Intake air filters for spark-ignition or compression-ignition internal combustion engines	10	A
8421.39.00	- - Other	1	A
8421.91.00	- - Of centrifuges, including centrifugal dryers	1	A
8421.99.00	- - Other	1	A
8422.11.00	- - Of the household type	15	E
8422.19.00	- - Other	10	E

SAC Code	Description	Base Rate	Staging Category
8422.20.00	- Machinery for cleaning or drying bottles or other containers	1	A
8422.30.10	- - Machinery for filling and closing bags of thermo-sealable plastics, of a filling capacity not exceeding 5 kg, other than automatic horizontal filling machinery and vacuum-sealing machinery	10	E
8422.30.90	- - Other	1	A
8422.40.10	- - For working in the hand, with self-contained electric motor	1	A
8422.40.90	- - Other	10	E
8422.90.00	- Parts	1	A
8423.10.00	- Personal weighing machines, including baby scales; household scales	6	C
8423.20.00	- Scales for continuous weighing of goods on conveyors	1	A
8423.30.00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	1	A
8423.81.00	- - Having a maximum weighing capacity not exceeding 30 kg	1	A
8423.82.10	- - - Scales for weighing cattle	10	C
8423.82.20	- - - Spring balances of a capacity not exceeding 200 kg	10	C
8423.82.90	- - - Other	1	A
8423.89.00	- - Other	1	A
8423.90.00	- Weighing machine weights of all kinds; parts of weighing machinery	1	A
8424.10.00	- Fire extinguishers, whether or not charged	1	A
8424.20.00	- Spray guns and similar appliances	1	A
8424.30.00	- Steam or sandblasting machines and similar jet projecting machines	1	A
8424.81.10	- - - Knapsack sprayers, of a capacity not exceeding 20 l, hand operated	10	G
8424.81.20	- - - Knapsack sprayers, of a capacity not exceeding 20 l, powered	10	E
8424.81.30	- - - Fumigators, towed, whether or not assembled	1	A
8424.81.90	- - - Other	1	A
8424.89.00	- - Other	1	A
8424.90.11	- - - For pharmaceutical products	1	A
8424.90.19	- - - Other	6	G
8424.90.90	- - Other	1	A
8425.11.00	- - Powered by electric motor	1	A
8425.19.00	- - Other	1	A
8425.31.10	- - - Pit-head winding gear; winches specially designed for use in the interior of mines	1	A
8425.31.90	- - - Other	1	A
8425.39.10	- - - Pit-head winding gear; winches specially designed for use in the interior of mines	1	A
8425.39.90	- - - Other	1	A
8425.41.00	- - Fixed hoists for raising vehicles, of a type used in garages	1	A
8425.42.00	- - Other jacks and hoists, hydraulic	1	A

SAC Code	Description	Base Rate	Staging Category
8425.49.00	- - Other	1	A
8426.11.10	- - - Having a maximum weighing capacity not exceeding 20 t	1	A
8426.11.90	- - - Other	1	A
8426.12.00	- - Mobile lifting frames on tyres and straddle carriers	1	A
8426.19.10	- - - Fixed lifting cranes, having a loading capacity not exceeding 20 t	1	A
8426.19.90	- - - Other	1	A
8426.20.10	- - Fixed lifting cranes, having a loading capacity not exceeding 20 t	1	A
8426.20.90	- - Other	1	A
8426.30.10	- - Fixed lifting cranes, having a loading capacity not exceeding 20 t	1	A
8426.30.90	- - Other	1	A
8426.41.00	- - On tyres	1	A
8426.49.00	- - Other	1	A
8426.91.00	- - Designed for mounting on road vehicles	1	A
8426.99.00	- - Other	1	A
8427.10.00	- Self-propelled trucks powered by an electric motor	1	A
8427.20.00	- Other self-propelled trucks	1	A
8427.90.00	- Other trucks	1	A
8428.10.00	- Lifts and skip hoists	1	A
8428.20.00	- Pneumatic elevators and conveyors	1	A
8428.31.00	- - Specially designed for use in the interior of mines and other underground uses	1	A
8428.32.00	- - Other, bucket type	1	A
8428.33.00	- - Other, belt type	1	A
8428.39.00	- - Other	1	A
8428.40.00	- Escalators and moving walkways	1	A
8428.60.00	- Teleferics, chairlifts, ski-draglines; traction mechanisms for funicular railways	1	A
8428.90.10	- - Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	1	A
8428.90.90	- - Other	1	A
8429.11.00	- - Tracked	1	A
8429.19.00	- - Other	1	A
8429.20.00	- Levellers	1	A
8429.30.00	- Scrapers	1	A
8429.40.00	- Tamping machines and road rollers	1	A
8429.51.00	- - Front-end shovel loaders	1	A
8429.52.00	- - Machinery with a 360° revolving superstructure	1	A
8429.59.00	- - Other	1	A
8430.10.00	- Pile-drivers and pile-extractors	1	A
8430.20.00	- Snow-ploughs and snow-blowers	1	A
8430.31.00	- - Self-propelled	1	A
8430.39.00	- - Other	1	A

SAC Code	Description	Base Rate	Staging Category
8430.41.00	- - Self-propelled	1	A
8430.49.00	- - Other	1	A
8430.50.00	- Other machinery, self-propelled	1	A
8430.61.00	- - Tamping or compacting machinery	1	A
8430.69.00	- - Other	1	A
8431.10.00	- Of machinery of heading 84.25	1	A
8431.20.00	- Of machinery of heading 84.27	1	A
8431.31.00	- - Of lifts, skip hoists or escalators	1	A
8431.39.00	- - Other	1	A
8431.41.00	- - Buckets, shovels, grabs and grips	1	A
8431.42.00	- - Bulldozer or angledozer blades	1	A
8431.43.00	- Parts for boring or sinking machinery of subheadings 8430.41 or 8430.49	1	A
8431.49.00	- - Other	1	A
8432.10.00	- Ploughs	10	C
8432.21.00	- - Disc harrows	10	C
8432.29.00	- - Other	1	A
8432.30.00	- Seeders, planters and transplanters	1	A
8432.40.00	- Manure spreaders and fertiliser distributors	1	A
8432.80.00	- Other machinery, apparatus and devices	1	A
8432.90.10	- - For ploughs and harrows	10	C
8432.90.90	- - Other	1	A
8433.11.00	- - Powered, with the cutting device rotating in a horizontal plane	1	A
8433.19.00	- - Other	1	A
8433.20.00	- Mowers, including cutter bars for tractor mounting	1	A
8433.30.00	- Other haymaking machinery	1	A
8433.40.00	- Straw or fodder balers, including pick-up balers	1	A
8433.51.00	- - Combine harvester-threshers	1	A
8433.52.00	- - Other threshing machinery	1	A
8433.53.00	- - Root or tuber harvesting machines	1	A
8433.59.00	- - Other	1	A
8433.60.10	- - Functioning with the electronic colour grading principle	10	C
8433.60.90	- - Other	1	A
8433.90.00	- Parts	1	A
8434.10.00	- Milking machines	1	A
8434.20.00	- Dairy machinery	1	A
8434.90.00	- Parts	1	A
8435.10.00	- Machinery and apparatus	1	A
8435.90.00	- Parts	1	A
8436.10.00	- Machinery for preparing animal feedingstuffs	1	A
8436.21.00	- - Poultry incubators and brooders	1	A
8436.29.00	- - Other	1	A
8436.80.00	- Other machines and appliances	1	A
8436.91.00	- - Of poultry-keeping machinery and apparatus	1	A

SAC Code	Description	Base Rate	Staging Category
8436.99.00	- - Other	1	A
8437.10.10	- - Cyclone separators and revolving machines for cleaning and grading grain	10	C
8437.10.90	- - Other	1	A
8437.80.10	- - Hammer type crushing and grinding machines for cereals	10	C
8437.80.20	- - Grain mixing machines	10	C
8437.80.90	- - Other	1	A
8437.90.00	- Parts	1	A
8438.10.00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	1	A
8438.20.00	- Machinery for the manufacture of confectionery, cocoa or chocolate	1	A
8438.30.00	- Machinery for sugar manufacture	1	A
8438.40.00	- Brewery machinery	1	A
8438.50.00	- Machinery for the preparation of meat or poultry	1	A
8438.60.10	- - Fruit pulpers	10	C
8438.60.90	- - Other	1	A
8438.80.00	- Other machines and appliances	1	A
8438.90.00	- Parts	1	A
8439.10.00	- Machinery for making pulp of fibrous cellulosic material	1	A
8439.20.00	- Machinery for making paper or paperboard	1	A
8439.30.00	- Machinery for finishing paper or paperboard	1	A
8439.91.00	- - Of machinery for making pulp of fibrous cellulosic material	1	A
8439.99.00	- - Other	1	A
8440.10.00	- Machinery and apparatus	1	A
8440.90.00	- Parts	1	A
8441.10.00	- Cutting machines	1	A
8441.20.00	- Machines for making bags, sacks or envelopes	1	A
8441.30.00	- Machines for making boxes, tubes, drums or similar containers, other than by moulding	1	A
8441.40.00	- Machines for moulding articles in paper pulp, paper or paperboard	1	A
8441.80.00	- Other machines and appliances	1	A
8441.90.00	- Parts	1	A
8442.30.10	- - Phototype-setting and composing machines	1	A
8442.30.20	- - Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding devices	1	A
8442.30.90	- - Other	1	A
8442.40.00	- Parts of these machines, apparatus or equipment	1	A
8442.50.00	- Printing blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	1	A
8443.11.00	- - Offset printing machinery, reel fed	1	A
8443.12.00	- - Offset printing machinery, sheet-fed, office type(using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	1	A

SAC Code	Description	Base Rate	Staging Category
8443.13.00	- - Other offset printing machines and apparatus	1	A
8443.14.00	- - Letterpress printing machinery, reel fed, excluding flexographic printing	1	A
8443.15.00	- - Letterpress printing machinery, other than reel fed, excluding flexographic printing	1	A
8443.16.00	- - Flexographic printing machinery	1	A
8443.17.00	- - Gravure printing machinery	1	A
8443.19.00	- - Other	1	A
8443.31.00	- - Machines which perform two or more of the following functions: Printing , copying or faxing, capable of connecting to an automatic data-processing machine or to a network	0	A
8443.32.00	- - Other, capable of connecting to an automatic data-processing machine or to a network	0	A
8443.39.00	- - Other	1	A
8443.91.00	- - Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	1	A
8443.99.00	- - Other	1	A
8444.00.00	MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS	1	A
8445.11.00	- - Carding machines	1	A
8445.12.00	- - Combing machines	1	A
8445.13.00	- - Drawing or roving machines	1	A
8445.19.00	- - Other	1	A
8445.20.00	- Textile spinning machines	1	A
8445.30.00	- Textile doubling or twisting machines	1	A
8445.40.00	- Textile winding (including weft-winding) or reeling machines	1	A
8445.90.00	- Other	1	A
8446.10.00	- For weaving fabrics of a width not exceeding 30 cm	1	A
8446.21.00	- - Power looms	1	A
8446.29.00	- - Other	1	A
8446.30.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	1	A
8447.11.00	- - With cylinder diameter not exceeding 165 mm	1	A
8447.12.00	- - With cylinder diameter exceeding 165 mm	1	A
8447.20.00	- Flat knitting machines; stitch-bonding machines	1	A
8447.90.00	- Other	1	A
8448.11.00	- - Dobbies and jacquards; card reducing, punching and copying machines; assembling machines for use therewith	1	A
8448.19.00	- - Other	1	A
8448.20.00	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	1	A
8448.31.00	- - Card clothing	1	A
8448.32.00	- - Of machines for preparing textile fibers, other than card clothing	1	A
8448.33.00	- - Spindles, spindle flyers, spinning rings and ring travellers	1	A

SAC Code	Description	Base Rate	Staging Category
8448.39.00	- - Other	1	A
8448.42.00	- - Reeds for looms, healds and heald-frames	1	A
8448.49.10	- - - Shuttles	1	A
8448.49.90	- - - Other	1	A
8448.51.00	- - Sinkers, needles and other articles used in forming stitches	1	A
8448.59.00	- - Other	1	A
8449.00.00	MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT OR NONWOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACHINERY FOR MAKING FELT HATS; BLOCKS FOR MAKING HATS	1	A
8450.11.00	- - Fully automatic machines	15	A
8450.12.00	- - Other machines, with built-in centrifugal dryer	15	E
8450.19.00	- - Other	15	E
8450.20.00	- Machines, each of a dry linen capacity exceeding 10 kg	1	A
8450.90.00	- Parts	1	A
8451.10.00	- Dry-cleaning machines	1	A
8451.21.00	- - Each of a dry linen capacity not exceeding 10 kg	15	E
8451.29.00	- - Other	1	A
8451.30.00	- Ironing machines and presses, including fusing presses	1	A
8451.40.00	- Washing, bleaching or dyeing machines	1	A
8451.50.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	1	A
8451.80.00	- Other machines and appliances	1	A
8451.90.00	- Parts	1	A
8452.10.00	- Sewing machines of the household type	1	A
8452.21.00	- - Automatic units	1	A
8452.29.00	- - Other	1	A
8452.30.00	- Sewing machine needles	1	A
8452.90.10	- - Furniture, bases and covers for sewing machines and parts thereof	15	E
8452.90.90	- - Other	1	A
8453.10.00	- Machinery for preparing, tanning or working hides, skins or leather	1	A
8453.20.00	- Machinery for making or repairing footwear	1	A
8453.80.00	- Other machines and appliances	1	A
8453.90.00	- Parts	1	A
8454.10.00	- Converters	1	A
8454.20.00	- Ingot moulds and ladles	1	A
8454.30.00	- Casting machines	1	A
8454.90.00	- Parts	1	A
8455.10.00	- Tube mills	1	A
8455.21.00	- - For hot rolling or combination hot and cold rolling	1	A
8455.22.00	- - For cold rolling	1	A
8455.30.00	- Rolls for rolling mills	1	A
8455.90.00	- Other parts	1	A
8456.10.00	- Operated by laser or other light or photon beam processes	1	A

SAC Code	Description	Base Rate	Staging Category
8456.20.00	- Operated by ultrasonic processes	1	A
8456.30.00	- Operated by electro-discharge processes	1	A
8456.90.10	- - Water-jet cutting machines	1	A
8456.90.90	- - Other	0	A
8457.10.00	- Machining centres	1	A
8457.20.00	- Single-station machines	1	A
8457.30.00	- Multi-station machines	1	A
8458.11.00	- - Numerically controlled	1	A
8458.19.00	- - Other	1	A
8458.91.00	- - Numerically controlled	1	A
8458.99.00	- - Other	1	A
8459.10.00	- Way-type unit head machines	1	A
8459.21.00	- - Numerically controlled	1	A
8459.29.00	- - Other	1	A
8459.31.00	- - Numerically controlled	1	A
8459.39.00	- - Other	1	A
8459.40.00	- Other boring machines	1	A
8459.51.00	- - Numerically controlled	1	A
8459.59.00	- - Other	1	A
8459.61.00	- - Numerically controlled	1	A
8459.69.00	- - Other	1	A
8459.70.00	- Other threading or tapping machines	1	A
8460.11.00	- - Numerically controlled	1	A
8460.19.00	- - Other	1	A
8460.21.00	- - Numerically controlled	1	A
8460.29.00	- - Other	1	A
8460.31.00	- - Numerically controlled	1	A
8460.39.00	- - Other	1	A
8460.40.00	- Honing or lapping machines	1	A
8460.90.00	- Other	1	A
8461.20.00	- Shaping or slotting machines	1	A
8461.30.00	- Broaching machines	1	A
8461.40.00	- Gear-cutting, gear-grinding or gear-finishing machines	1	A
8461.50.00	- Sawing or cutting-off machines	1	A
8461.90.00	- Other	1	A
8462.10.00	- Forging or die-stamping machines (including presses) and other hammer machines	1	A
8462.21.00	- - Numerically controlled	1	A
8462.29.00	- - Other	1	A
8462.31.00	- - Numerically controlled	1	A
8462.39.00	- - Other	1	A
8462.41.00	- - Numerically controlled	1	A
8462.49.00	- - Other	1	A
8462.91.00	- - Hydraulic presses	1	A
8462.99.00	- - Other	1	A

SAC Code	Description	Base Rate	Staging Category
8463.10.00	- Drawbenches for bars, tubes, profiles, wire or the like	1	A
8463.20.00	- Thread-rolling machines	1	A
8463.30.00	- Machines for working wire	1	A
8463.90.00	- Other	1	A
8464.10.00	- Sawing machines	1	A
8464.20.00	- Grinding or polishing machines	1	A
8464.90.00	- Other	1	A
8465.10.00	- Machines which can carry out different types of machining operations without tool change between such operations	1	A
8465.91.00	- - Sawing machines	1	A
8465.92.00	- - Planing machines; milling or moulding machines	1	A
8465.93.00	- - Grinding, sanding or polishing machines	1	A
8465.94.00	- - Bending or assembling machines	1	A
8465.95.00	- - Drilling or morticing machines	1	A
8465.96.00	- - Splitting, slicing or paring machines	1	A
8465.99.00	- - Other	1	A
8466.10.00	- Tool holders and self-opening dieheads	1	A
8466.20.00	- Work holders	1	A
8466.30.00	- Dividing heads and other special attachments for machine-tools	1	A
8466.91.00	- - For machines of heading 84.64	1	A
8466.92.00	- - For machines of heading 84.65	1	A
8466.93.00	- - For machines of headings 84.56 to 84.61	1	A
8466.94.00	- - For machines of heading 84.62 or 84.63	1	A
8467.11.00	- - Rotary type (including combined rotary-percussion)	1	A
8467.19.00	- - Other	1	A
8467.21.00	- - Drills of all kinds, including rotary drills	1	A
8467.22.00	- - Saws, including cut-off saws	1	A
8467.29.00	- - Other	1	A
8467.81.00	- - Chainsaws	1	A
8467.89.00	- - Other	1	A
8467.91.00	- - Of chainsaws	1	A
8467.92.00	- - Of pneumatic tools	1	A
8467.99.00	- - Other	1	A
8468.10.00	- Hand-held blowtorch	1	A
8468.20.00	- Other gas-operated machinery and apparatus	1	A
8468.80.00	- Other machines and appliances	1	A
8468.90.00	- Parts	1	A
8469.00.11	- - Word-processing machines	0	A
8469.00.12	- - Automatic typewriters	1	A
8469.00.20	- Other typewriters, electric	1	A
8469.00.30	- Other typewriters, non-electric	1	A
8470.10.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data-recording, reproducing and displaying machines with calculating functions	0	A

SAC Code	Description	Base Rate	Staging Category
8470.21.00	- - Incorporating a printing device	0	A
8470.29.00	- - Other	0	A
8470.30.00	- Other calculating machines	0	A
8470.50.00	- Cash registers	0	A
8470.90.00	- Other	0	A
8471.30.00	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	0	A
8471.41.00	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	0	A
8471.49.00	- - Other, presented in the form of systems	0	A
8471.50.00	- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage unit, input unit, output unit	0	A
8471.60.00	- Input or output units, whether or not containing storage units in the same housing	0	A
8471.70.00	- Storage units	0	A
8471.80.00	- Other units of automatic data processing machines	0	A
8471.90.00	- Other	0	A
8472.10.00	- Copy machines, including mimeographs	1	A
8472.30.00	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	1	A
8472.90.10	- - Addressing machines and address plate embossing machines, other than those of subheading 8443.39	1	A
8472.90.90	- - Other	1	A
8473.10.00	- Parts and accessories of the machines of heading 84.69	1	A
8473.21.00	- - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	A
8473.29.00	- - Other	0	A
8473.30.00	- Parts and accessories of the machines of heading 84.71	0	A
8473.40.00	- Parts and accessories of the machines of heading 84.72	1	A
8473.50.00	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	0	A
8474.10.00	- Sorting, screening, separating or washing machines	1	A
8474.20.00	- Crushing or grinding machines	1	A
8474.31.10	- - - Of a capacity not exceeding 0.36 m ³	10	C
8474.31.90	- - - Other	1	A
8474.32.00	- - Machinery for mixing mineral substances with bitumen	1	A
8474.39.00	- - Other	1	A
8474.80.10	- - Machines for making concrete blocks	1	A
8474.80.90	- - Other	1	A
8474.90.00	- Parts	1	A
8475.10.00	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	1	A
8475.21.00	- - Machines for making optical fibers and preforms thereof	1	A

SAC Code	Description	Base Rate	Staging Category
8475.29.00	- - Other	1	A
8475.90.00	- Parts	1	A
8476.21.00	- - Incorporating heating or refrigerating devices	15	E
8476.29.00	- - Other	15	E
8476.81.00	- - Incorporating heating or refrigerating devices	15	E
8476.89.00	- - Other	15	E
8476.90.00	- Parts	1	A
8477.10.00	- Injection-moulding machines	1	A
8477.20.00	- Extruders	1	A
8477.30.00	- Blow-moulding machines	1	A
8477.40.00	- Vacuum-moulding machines and other thermoforming machines	1	A
8477.51.00	- - For moulding or retreading pneumatic tyres or for moulding or forming inner tubes	1	A
8477.59.00	- - Other	1	A
8477.80.00	- Other machines and appliances	1	A
8477.90.00	- Parts	1	A
8478.10.00	- Machines and appliances	1	A
8478.90.00	- Parts	1	A
8479.10.00	- Machinery for public works, building or the like	1	A
8479.20.00	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	1	A
8479.30.00	- Presses for making particleboard or fiberboard of wood or other ligneous materials and other machinery for treating wood or cork	1	A
8479.40.00	- Rope or cable-making machines	1	A
8479.50.00	- Industrial robots, not elsewhere specified or included	1	A
8479.60.00	- Evaporative air coolers	1	A
8479.71.00	- - Of a kind used in airports	1	A
8479.79.00	- - Other	1	A
8479.81.00	- - For treating metal, including electric wire coil-winders	1	A
8479.82.00	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	1	A
8479.89.00	- - Other	1	A
8479.90.00	- Parts	1	A
8480.10.00	- Moulding boxes for metal founding	1	A
8480.20.00	- Mould plate bases	1	A
8480.30.00	- Moulding patterns	1	A
8480.41.00	- - For injection or compression moulding	1	A
8480.49.00	- - Other	1	A
8480.50.00	- Moulds for glass	1	A
8480.60.00	- Moulds for mineral materials	1	A
8480.71.00	- - For injection or compression moulding	1	A
8480.79.00	- - Other	1	A
8481.10.00	- Pressure-reducing valves	1	A
8481.20.00	- Valves for oleohydraulic or pneumatic transmissions	1	A

SAC Code	Description	Base Rate	Staging Category
8481.30.00	- Check valves	1	A
8481.40.00	- Safety or relief valves	1	A
8481.80.10	- - Cocks and valves, of bronze or plastics, of an internal diameter not exceeding 26 mm, for regulating the flow of water or other liquids at low pressure (not exceeding 125 psi)	15	E
8481.80.20	- - Cocks and valves, of an internal diameter not exceeding 26 mm, with single or double handles for washbasins, baths and the like, including mechanisms for flushing cisterns	15	E
8481.80.90	- - Other	1	A
8481.90.00	- Parts	1	A
8482.10.00	- Ball bearings	1	A
8482.20.00	- Tapered roller bearings, including cone and tapered roller assemblies	1	A
8482.30.00	- Spherical roller bearings	1	A
8482.40.00	- Needle roller bearings	1	A
8482.50.00	- Cylindrical roller bearings	1	A
8482.80.00	- Other, including combined ball/roller bearings	1	A
8482.91.00	- - Balls, needles and rollers	1	A
8482.99.00	- - Other	1	A
8483.10.00	- Transmission shafts (including cam and crank shafts) and cranks	1	A
8483.20.00	- Bearing housings, incorporating ball or roller bearings	1	A
8483.30.00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	1	A
8483.40.00	- Gears and gearing, other than toothed wheels and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	1	A
8483.50.10	- - Pulleys of an external diameter of 25 mm or more but less than 750 mm	1	A
8483.50.90	- - Other	1	A
8483.60.00	- Clutches and shaft couplings, including universal joints	1	A
8483.90.00	- Toothed wheels and other transmission elements presented separately; parts	1	A
8484.10.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	6	A
8484.20.00	- Mechanical seals	6	C
8484.90.00	- Other	6	C
8486.10.00	- Machines and apparatus for the manufacture of semiconductor boules or wafers	0	A
8486.20.10	- - Operated by laser or other light or photon beam processes	1	A
8486.20.20	- - For dry-etching patterns on semiconductor materials	0	A
8486.20.30	- Numerically controlled bending, folding, straightening or flattening machines (including presses)	1	A
8486.20.40	- - Grinding or polishing machines	1	A
8486.20.50	- - Extruders	1	A
8486.20.60	- - Blow-moulding machines	1	A
8486.20.70	- - Resistance heated furnaces and ovens (indirect heating)	1	A

SAC Code	Description	Base Rate	Staging Category
8486.20.80	- - Furnaces and ovens functioning by induction or dielectric loss	1	A
8486.20.91	- - - Resistance heated furnaces and ovens (direct heating), with the temperature not exceeding 900 °C, other than laboratory furnaces and ovens	10	E
8486.20.92	- - - Ion implanters for doping semiconductor materials	0	A
8486.20.93	- - - Direct write-on-wafer apparatus	0	A
8486.20.94	- - - Photorepeater	1	A
8486.20.99	- - - Other	1	A
8486.30.11	- - - Operated by laser or other light or photon beam processes	0	A
8486.30.12	- - - Operated by ultrasonic processes	1	A
8486.30.13	- - - Operated by electro-discharge processes	1	A
8486.30.19	- - - Other	1	A
8486.30.20	- - Sawing machines	1	A
8486.30.30	- - Grinding or polishing machines	1	A
8486.30.40	- - Industrial robots	1	A
8486.30.90	- - Other	1	A
8486.40.10	- - Injection-moulding machines	1	A
8486.40.20	- - Vacuum-moulding machines and other thermoforming machines	1	A
8486.40.30	- - Moulds, injection or compression types	1	A
8486.40.41	- - - Fully or partly automatic	1	A
8486.40.49	- - - Other	1	A
8486.40.90	- - Other	1	A
8486.90.00	- Parts and accessories	1	A
8487.10.00	- Ships' or boats' propellers and blades therefor	1	A
8487.90.00	- Other	1	A
8501.10.00	- Motors of an output not exceeding 37.5 W	1	A
8501.20.00	- Universal motors of an output exceeding 37.5 W	1	A
8501.31.00	- - Of an output not exceeding 750 W	1	A
8501.32.00	- - Of an output exceeding 750 W but not exceeding 75 kW	1	A
8501.33.00	- - Of an output exceeding 75 kW but not exceeding 375 kW	1	A
8501.34.00	- - Of an output exceeding 375 kW	1	A
8501.40.00	- Other AC motors, single-phase	1	A
8501.51.00	- - Of an output not exceeding 750 W	1	A
8501.52.00	- - Of an output exceeding 750 W but not exceeding 75 kW	1	A
8501.53.00	- - Of an output exceeding 75 kW	1	A
8501.61.00	- - Of an output not exceeding 75 kVA	1	A
8501.62.00	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	1	A
8501.63.00	- - Of an output exceeding 375 kVA but not exceeding 750 kVA	1	A
8501.64.00	- - Of an output exceeding 750 kVA	1	A
8502.11.00	- - Of an output not exceeding 75 kVA	1	A
8502.12.00	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	1	A

SAC Code	Description	Base Rate	Staging Category
8502.13.00	- - Of an output exceeding 375 kVA	1	A
8502.20.00	- Generating sets with spark-ignition internal combustion piston engines	1	A
8502.31.00	- - Wind-powered	1	A
8502.39.00	- - Other	1	A
8502.40.00	- Electric rotary converters	1	A
8503.00.00	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 85.01 OR 85.02	1	A
8504.10.00	- Ballasts for discharge lamps or tubes	1	A
8504.21.00	- - Of a power handling capacity not exceeding 650 kVA	1	A
8504.22.00	- - Of a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	1	A
8504.23.00	- - Of a power handling capacity exceeding 10,000 kVA	1	A
8504.31.00	- - Of a power handling capacity not exceeding 1 kVA	1	A
8504.32.00	- - Of a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	1	A
8504.33.00	- - Of a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	1	A
8504.34.00	- - Of a power handling capacity exceeding 500 kVA	1	A
8504.40.00	- Static converters	1	A
8504.50.00	- Other inductors	1	A
8504.90.00	- Parts	1	A
8505.11.00	- - Of metal	1	A
8505.19.00	- - Other	1	A
8505.20.00	- Electromagnetic couplings, clutches, variable speed drives and brakes	1	A
8505.90.10	- - Electromagnetic lifting heads	1	A
8505.90.90	- - Other	1	A
8506.10.10	- - Cylindrical dry cells of a voltage of 1.5 V, of an external volume not exceeding 300 cm ³ and a unit weight not exceeding 100 g	15	E
8506.10.20	- - Rectangular dry cells of a voltage of 1.5 V, 6 V or 9 V, of an external volume not exceeding 300 cm ³ and a unit weight not exceeding 1,200 g	15	E
8506.10.90	- - Other	1	A
8506.30.00	- Of mercuric oxide	1	A
8506.40.00	- Of silver oxide	1	A
8506.50.00	- Of lithium	1	A
8506.60.00	- Of air-zinc	1	A
8506.80.00	- Other primary cells and batteries	1	A
8506.90.00	- Parts	6	C
8507.10.00	- Of lead-acid, of the kind used for starting piston engines	15	A
8507.20.00	- Other lead-acid accumulators	15	E
8507.30.00	- Of nickel-cadmium	1	A
8507.40.00	- Of nickel-iron	1	A
8507.50.00	- Nickel-metal hydride	1	A
8507.60.00	- Lithium-ion	1	A

SAC Code	Description	Base Rate	Staging Category
8507.80.00	- Other accumulators	1	A
8507.90.10	-- Separators	6	E
8507.90.90	-- Other	1	A
8508.11.10	--- For household use	15	A
8508.11.20	--- For industrial use	1	A
8508.19.10	--- For household use	15	A
8508.19.20	--- For industrial use	1	A
8508.60.00	- Other vacuum cleaners	1	A
8508.70.00	- Parts	1	A
8509.40.00	- Food grinders and mixers; fruit or vegetable juice extractors	15	A
8509.80.10	-- Floor polishers	15	A
8509.80.20	-- Kitchen waste disposers	15	A
8509.80.90	-- Other	15	E
8509.90.00	- Parts	1	A
8510.10.00	- Shavers	10	C
8510.20.00	- Hair clippers	10	C
8510.30.00	- Hair-removing appliances	10	C
8510.90.00	- Parts	1	A
8511.10.00	- Sparking plugs	1	A
8511.20.00	- Ignition magnetos; magneto-dynamos; magnetic flywheels	1	A
8511.30.00	- Distributors; ignition coils	1	A
8511.40.00	- Starter motors and dual purpose starter-generators	1	A
8511.50.00	- Other generators	1	A
8511.80.00	- Other machinery and equipment	1	A
8511.90.00	- Parts	1	A
8512.10.00	- Lighting or visual signalling equipment of the kind used on bicycles	1	A
8512.20.00	- Other lighting or visual signalling equipment	1	A
8512.30.00	- Sound signalling equipment	1	A
8512.40.00	- Windscreen wipers, defrosters and demisters	6	C
8512.90.10	- - Of windscreen wipers, of the kind used in vehicles of heading 87.02	1	A
8512.90.90	- - Other	6	C
8513.10.00	- Lamps	6	A
8513.90.00	- Parts	6	A
8514.10.00	- Resistance heated furnaces and ovens (indirect heating)	1	A
8514.20.00	- Furnaces and ovens functioning by induction or dielectric loss	1	A
8514.30.10	- - Resistance heated furnaces and ovens (direct heating), for a temperature not exceeding 900 °C, other than laboratory furnaces and ovens	10	C
8514.30.90	- - Other	1	A
8514.40.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	1	A
8514.90.00	- Parts	1	A
8515.11.00	- - Soldering irons and guns	1	A

SAC Code	Description	Base Rate	Staging Category
8515.19.00	- - Other	1	A
8515.21.00	- - Fully or partly automatic	1	A
8515.29.00	- - Other	1	A
8515.31.00	- - Fully or partly automatic	1	A
8515.39.10	- - - For arc welding, AC, for an operating current of 180 A or more but not more than 250 A, with coated electrodes	1	A
8515.39.90	- - - Other	1	A
8515.80.00	- Other machines and apparatus	1	A
8515.90.00	- Parts	1	A
8516.10.00	- Electric instantaneous or storage water heaters and immersion heaters	15	E
8516.21.00	- - Storage heating radiators	15	C
8516.29.00	- - Other	15	C
8516.31.00	- - Hair dryers	15	C
8516.32.00	- - Other hairdressing apparatus	15	C
8516.33.00	- - Hand-drying apparatus	15	C
8516.40.00	- Electric smoothing irons	10	C
8516.50.00	- Microwave ovens	6	C
8516.60.00	- Other ovens; cookers, cooking plates, boiling rings; grillers and roasters	15	E
8516.71.00	- - Coffee or tea-makers	15	E
8516.72.00	- - Toasters	15	E
8516.79.00	- - Other	15	E
8516.80.10	- - Flat, of rectangular cross-section; sealed cylindrical cross-section, externally coated with non-alloy steel or copper, of a capacity not exceeding 900 W	1	A
8516.80.20	- - Strip-type (flat, circular or semi-circular), cylindrical, finned, of a capacity not exceeding 2,500 W, externally coated with non-alloy steel or copper	1	A
8516.80.30	- - Immersion-type, of a capacity not exceeding 9,000 W, externally coated with non-alloy steel or copper	1	A
8516.80.40	- - Reinforced, for cookers, other than sealed disc type	1	A
8516.80.90	- - Other	1	A
8516.90.00	- Parts	1	A
8517.11.00	- - Telephones with cordless handsets with microphone combined	0	A
8517.12.00	- - Mobile phones (cellular phones) and those for other wireless networks	0	A
8517.18.00	- - Other	0	A
8517.61.10	- - - Telecommunication apparatus for carrier-current or for digital telecommunication	0	A
8517.61.21	- - - - Radio-telegraphic or radio-telephonic apparatus	0	A
8517.61.22	- - - - Incorporating reception apparatus	0	A
8517.61.29	- - - - Other	1	A
8517.62.00	- - Apparatus for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	0	A
8517.69.10	- - - Reception apparatus for radio-telephony or radio-telegraphy	0	A

SAC Code	Description	Base Rate	Staging Category
8517.69.90	- - - Other	0	A
8517.70.00	- Parts	0	A
8518.10.00	- Microphones and stands therefor	1	A
8518.21.00	- - Single loudspeakers, mounted in their enclosures	1	A
8518.22.00	- - Multiple loudspeakers, mounted in the same enclosure	1	A
8518.29.00	- - Other	1	A
8518.30.00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	1	A
8518.40.00	- Audio-frequency electric amplifiers	1	A
8518.50.00	- Electric sound amplifier sets	1	A
8518.90.00	- Parts	1	A
8519.20.10	- - Coin- or disc-operated record-players	15	C
8519.20.90	- - Other	15	C
8519.30.11	- - - Fully disassembled (CKD), put up in kits	6	C
8519.30.19	- - - Other	15	C
8519.30.90	- - Other	15	C
8519.50.00	- Telephone answering machines	0	A
8519.81.10	- - - Transcribing machines	15	C
8519.81.21	- - - - Fully disassembled (CKD), put up in kits	6	C
8519.81.29	- - - - Other	15	C
8519.81.31	- - - - Fully disassembled (CKD), put up in kits	6	C
8519.81.39	- - - - Other	15	C
8519.81.40	- - - Dictating machines not capable of operating without an external source of power	15	C
8519.81.51	- - - - Fully disassembled (CKD), put up in kits	6	C
8519.81.59	- - - - Other	15	C
8519.81.61	- - - - Fully disassembled (CKD), put up in kits	6	C
8519.81.69	- - - - Other	15	C
8519.81.90	- - - Other	15	C
8519.89.11	- - - - Fully disassembled (CKD), put up in kits	6	C
8519.89.19	- - - - Other	15	C
8519.89.21	- - - - Fully disassembled (CKD), put up in kits	6	C
8519.89.29	- - - - Other	15	C
8519.89.30	- - - Transcribing machines	15	C
8519.89.90	- - - Other	15	C
8521.10.10	- - Fully disassembled (CKD), put up in kits	6	C
8521.10.20	- - Reproducing apparatus for "magazine programmes" using tape of a width of 19 mm or more, whether or not incorporating a unit for programming sequential operation, for television companies	10	C
8521.10.90	- - Other	15	C
8521.90.00	- Other	15	A
8522.10.00	- Pick-up cartridges	1	A
8522.90.10	- - Cabinets and cases of wood	15	E
8522.90.90	- - Other	1	A

SAC Code	Description	Base Rate	Staging Category
8523.21.10	- - - Unrecorded	0	A
8523.21.20	- - - Recorded	0	A
8523.29.11	- - - - For recording sound, in cassettes	0	A
8523.29.19	- - - - Other	1	A
8523.29.21	- - - - Removable	0	A
8523.29.29	- - - - Other	0	A
8523.29.30	- - - Other unrecorded magnetic discs	0	A
8523.29.40	- - - Magnetic tapes for reproducing phenomena other than sound or image, recorded	0	A
8523.29.51	- - - - Educational	6	C
8523.29.52	- - - - Other, of a width of 19 mm or more, for reproducing sound and image	6	C
8523.29.53	- - - - Other, for reproducing sound and image	15	E
8523.29.54	- - - - Other, for reproducing sound only	15	E
8523.29.59	- - - - Other	15	E
8523.29.60	- - - Magnetic discs, fixed or removable, for reproducing phenomena other than sound or image, for automatic data processing machines, recorded	0	A
8523.29.91	- - - - For reproducing phenomena other than sound or image, recorded	0	A
8523.29.99	- - - - Other	1	A
8523.41.00	- - Unrecorded	0	A
8523.49.11	- - - - For reproducing phenomena other than sound or image	0	A
8523.49.12	- - - - For reproducing sound only	10	C
8523.49.19	- - - - Other	1	A
8523.49.21	- - - - For reproducing phenomena other than sound or image	0	A
8523.49.29	- - - - Other	1	A
8523.51.10	- - - Unrecorded	0	A
8523.51.20	- - - Recorded	0	A
8523.52.10	- - - Cards incorporating an electronic integrated circuit ("smart cards")	0	A
8523.52.90	- - - Parts	0	A
8523.59.10	- - - Proximity cards and tags	0	A
8523.59.20	- - - Other cards and tags	1	A
8523.59.30	- - - Parts of cards and tags of subdivisions 8523.59.10 and 8523.59.20	1	A
8523.59.91	- - - - Unrecorded	0	A
8523.59.92	- - - - Recorded	0	A
8523.80.11	- - - Educational	6	C
8523.80.19	- - - Other	15	E
8523.80.20	- - Matrices and masters	1	A
8523.80.91	- - - Unrecorded	0	A
8523.80.92	- - - Recorded	1	A
8525.50.10	- - For radio-broadcasting	1	A
8525.50.90	- - Other	0	A
8525.60.00	- Transmission apparatus incorporating reception apparatus	0	A

SAC Code	Description	Base Rate	Staging Category
8525.80.10	- - Television cameras	1	A
8525.80.20	- - Digital cameras and video camera recorders	1	A
8526.10.00	- Radar apparatus	1	A
8526.91.00	- - Radio navigational aid apparatus	1	A
8526.92.00	- - Radio remote control apparatus	6	A
8527.12.10	- - - Fully disassembled (CKD), put up in kits	1	A
8527.12.90	- - - Other	15	C
8527.13.10	- - - Fully disassembled (CKD), put up in kits	1	A
8527.13.90	- - - Other	15	C
8527.19.10	- - - Fully disassembled (CKD), put up in kits	1	A
8527.19.90	- - - Other	15	C
8527.21.10	- - - Fully disassembled (CKD), put up in kits	1	A
8527.21.90	- - - Other	15	C
8527.29.10	- - - Fully disassembled (CKD), put up in kits	1	A
8527.29.90	- - - Other	15	C
8527.91.10	- - - Fully disassembled (CKD), put up in kits	1	A
8527.91.90	- - - Other	15	C
8527.92.10	- - - Fully disassembled (CKD), put up in kits	1	A
8527.92.90	- - - Other	15	C
8527.99.10	- - - Fully disassembled (CKD), put up in kits	1	A
8527.99.90	- - - Other	15	C
8528.41.00	- - Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	A
8528.49.11	- - - - Fully disassembled (CKD), put up in kits	1	A
8528.49.19	- - - - Other	15	E
8528.49.21	- - - - Fully disassembled (CKD), put up in kits	1	A
8528.49.29	- - - - Other	15	C
8528.51.00	- - Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	A
8528.59.11	- - - - Fully disassembled (CKD), put up in kits	1	A
8528.59.19	- - - - Other	15	C
8528.59.21	- - - - Fully disassembled (CKD), put up in kits	1	A
8528.59.29	- - - - Other	15	C
8528.61.00	- - Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	A
8528.69.10	- - - Fully disassembled (CKD), put up in kits	1	A
8528.69.90	- - - Other	1	A
8528.71.10	- - - Fully disassembled (CKD), put up in kits	1	A
8528.71.20	- - - Digital television signals converter (including digital audio signals), only into analog signals, for the reception of digital signals broadcasted on open television, for television receivers that do not have built-in digital television tuner device	1	A
8528.71.90	- - - Other	15	E
8528.72.10	- - - Fully disassembled (CKD), put up in kits	1	A
8528.72.90	- - - Other	15	E

SAC Code	Description	Base Rate	Staging Category
8528.73.10	- - - Fully disassembled (CKD), put up in kits	1	A
8528.73.90	- - - Other	15	E
8529.10.00	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	1	A
8529.90.10	- - Cabinets and cases of wood	15	E
8529.90.90	- - Other	1	A
8530.10.00	- Equipment for railways or similar	1	A
8530.80.00	- Other apparatus	1	A
8530.90.00	- Parts	1	A
8531.10.00	- Burglar or fire alarms and similar apparatus	1	A
8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	0	A
8531.80.10	- - Electric bells, buzzers, door chimes, etc.	15	E
8531.80.90	- - Other	1	A
8531.90.00	- Parts	1	A
8532.10.00	- Fixed capacitors designed for use in 50/60 Hz circuits, and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	0	A
8532.21.00	- - Of tantalum	0	A
8532.22.00	- - Aluminium electrolytic	0	A
8532.23.00	- - With ceramic dielectric, single layer	0	A
8532.24.00	- - With ceramic dielectric, multilayer	0	A
8532.25.00	- - With dielectric of paper or plastics	0	A
8532.29.00	- - Other	0	A
8532.30.00	- Variable or adjustable capacitors	0	A
8532.90.00	- Parts	0	A
8533.10.00	- Fixed carbon resistors, composition or film types	0	A
8533.21.00	- - For a power handling capacity not exceeding 20 W	0	A
8533.29.00	- - Other	0	A
8533.31.00	- - For a power handling capacity not exceeding 20 W	0	A
8533.39.00	- - Other	0	A
8533.40.00	- Other variable resistors (including rheostats and potentiometers)	0	A
8533.90.00	- Parts	0	A
8534.00.00	PRINTED CIRCUITS	0	A
8535.10.00	- Fuses and circuit breaker fuses	1	A
8535.21.00	- - For a voltage of less than 72.5 kV	1	A
8535.29.00	- - Other	1	A
8535.30.00	- Isolating switches and make-and-break switches	1	A
8535.40.10	- - Lightning arresters	1	A
8535.40.20	- - Voltage limiters	1	A
8535.40.30	- - Surge suppressors	1	A
8535.90.00	- Other	1	A
8536.10.10	- - Fuses	1	A
8536.10.21	- - - Safety type, hand-operated, for a current not exceeding 600 A and a voltage not exceeding 600 V	10	C

SAC Code	Description	Base Rate	Staging Category
8536.10.22	- - - Blade type, hand-operated, for a current not exceeding 100 A and a voltage not exceeding 250 V	10	C
8536.10.29	- - - Other	1	A
8536.20.10	- - Thermo-magnetic, vacuum, air or oil types or of moulded plastic for a current not exceeding 100 A and a voltage not exceeding 250 V	10	X
8536.20.90	- - Other	1	A
8536.30.10	- - Surge suppressors	1	A
8536.30.90	- - Other	1	A
8536.41.00	- - For a voltage not exceeding 60 V	1	A
8536.49.10	- - - Surge indicators and electrical contactors	10	E
8536.49.90	- - - Other	1	A
8536.50.10	- - Single-pole switches, rotary or chain-pull, for a voltage not exceeding 250 V	1	A
8536.50.20	- - Single-pole switches, plate or patch types, for a voltage not exceeding 250 V	10	E
8536.50.50	- - Single-pole pressure switches, for a voltage not exceeding 250 V	1	A
8536.50.60	- - Magnetic starters for electric motors	10	E
8536.50.70	- - Thermo-electric automatic switches (starters) for fluorescent lamps or fluorescent tubes	10	E
8536.50.90	- - Other	0	A
8536.61.00	- - Lamp-holders	15	G
8536.69.00	- - Other	0	A
8536.70.10	- - Of plastic	15	E
8536.70.21	- - - Cast, moulded, stamped or forged, but not otherwise worked	6	E
8536.70.29	- - - Other	15	E
8536.70.90	- - Other	1	A
8536.90.00	- Other equipment	0	A
8537.10.00	- For a voltage not exceeding 1,000 V	10	X
8537.20.00	- For a voltage exceeding 1,000 V	10	C
8538.10.00	- Boards, panels, consoles, cabinets and other bases of heading 85.37, not equipped with their apparatus	6	C
8538.90.00	- Other	1	A
8539.10.00	- Sealed beam lamp units	6	C
8539.21.00	- - Tungsten halogen	6	C
8539.22.10	- - - Incandescent filament lamps of a power of 15 W or more	1	A
8539.22.90	- - - Other	1	A
8539.29.00	- - Other	6	C
8539.31.10	- - - Straight tubes, of a power of 14 W or more but not more than 215 W	1	A
8539.31.20	- - - Energy-saving	1	A
8539.31.90	- - - Other	6	C
8539.32.00	- - Mercury or sodium vapour lamps; metal halide lamps	6	C
8539.39.00	- - Other	6	C
8539.41.00	- - Arc lamps	1	A

SAC Code	Description	Base Rate	Staging Category
8539.49.00	- - Other	1	A
8539.90.10	- - Filaments with their supporting conducting wires; threaded or bayonet type bases for fluorescent lamps and tubes	1	A
8539.90.90	- - Other	1	A
8540.11.00	- - Colour	1	A
8540.12.00	- - Black and white or other monochrome	1	A
8540.20.00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	1	A
8540.40.00	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	1	A
8540.60.00	- Other cathode-ray tubes	1	A
8540.71.00	- - Magnetrons	1	A
8540.79.00	- - Other	1	A
8540.81.00	- - Receiver or amplifier tubes	1	A
8540.89.00	- - Other	1	A
8540.91.00	- - Of cathode-ray tubes	1	A
8540.99.00	- - Other	1	A
8541.10.00	- Diodes, other than photosensitive or light-emitting diodes	0	A
8541.21.00	- - With a dissipation rate of less than 1 W	0	A
8541.29.00	- - Other	0	A
8541.30.00	- Thyristors, diacs and triacs, other than photosensitive devices	0	A
8541.40.00	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made-up into panels; light emitting diodes	0	A
8541.50.00	- Other semiconductor devices	0	A
8541.60.00	- Mounted piezo-electric crystals	0	A
8541.90.00	- Parts	0	A
8542.31.11	- - - - Metal oxide semiconductors (MOS technology)	0	A
8542.31.12	- - - - Bipolar technology circuits	0	A
8542.31.19	- - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A
8542.31.20	- - - Other, excluding digital	0	A
8542.31.30	- - - Hybrid integrated circuits	0	A
8542.31.80	- - - Waste and scrap	1	A
8542.32.11	- - - - Metal oxide semiconductors (MOS technology)	0	A
8542.32.12	- - - - Bipolar technology circuits	0	A
8542.32.19	- - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A
8542.32.20	- - - Other, excluding digital	0	A
8542.32.30	- - - Hybrid integrated circuits	0	A
8542.32.80	- - - Waste and scrap	1	A
8542.33.11	- - - - Metal oxide semiconductors (MOS technology)	0	A
8542.33.12	- - - - Bipolar technology circuits	0	A
8542.33.19	- - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A
8542.33.20	- - - Other, excluding digital	0	A

SAC Code	Description	Base Rate	Staging Category
8542.33.30	- - - Hybrid integrated circuits	0	A
8542.33.80	- - - Waste and scrap	1	A
8542.39.11	- - - - Metal oxide semiconductors (MOS technology)	0	A
8542.39.12	- - - - Bipolar technology circuits	0	A
8542.39.19	- - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A
8542.39.20	- - - Other, excluding digital	0	A
8542.39.30	- - - Hybrid integrated circuits	0	A
8542.39.80	- - - Waste and scrap	1	A
8542.90.00	- Parts	0	A
8543.10.00	- Particle accelerators	1	A
8543.20.00	- Signal generators	1	A
8543.30.00	- Machines and apparatus for electroplating, electrolysis or electrophoresis	0	A
8543.70.10	- - Electric fence energizers	1	A
8543.70.91	- - - Medium- or high-frequency amplifiers; synthesizers	6	E
8543.70.92	- - - Luminaires based on light-emitting diodes (LED)	1	A
8543.70.99	- - - Other	1	A
8543.90.10	- - Electronic microassemblies	0	A
8543.90.90	- - Other	1	A
8544.11.00	- - Of copper	1	A
8544.19.00	- - Other	1	A
8544.20.00	- Coaxial cable and other coaxial electric conductors	6	E
8544.30.00	- Ignition wiring sets and other wiring sets of the kind used in means of transport	6	E
8544.42.10	- - - Electric conductors for a voltage not exceeding 80 V	1	A
8544.42.21	- - - - Wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestos or glass fibers) other than submarine telephone cables	15	E
8544.42.29	- - - - Other	1	A
8544.49.10	- - - Electric conductors for a voltage not exceeding 80 V	1	A
8544.49.21	- - - - Wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestos or glass fibers) other than submarine telephone cables	15	X
8544.49.29	- - - - Other	6	E
8544.60.00	- Other electric conductors, for a voltage exceeding 1,000 V	15	E
8544.70.00	- Optical fiber cables	0	A
8545.11.00	- - Of a kind used for furnaces	1	A
8545.19.00	- - Other	1	A
8545.20.00	- Brushes	1	A
8545.90.00	- Other	1	A
8546.10.00	- Of glass	1	A

SAC Code	Description	Base Rate	Staging Category
8546.20.00	- Of ceramics	1	A
8546.90.00	- Other	1	A
8547.10.00	- Insulating fittings of ceramics	1	A
8547.20.00	- Insulating fittings of plastics	1	A
8547.90.00	- Other	1	A
8548.10.10	- - Of lead	1	A
8548.10.90	- - Other	6	A
8548.90.00	- Other	1	A
8601.10.00	- Powered from an external source of electricity	1	A
8601.20.00	- Powered by electric accumulators	1	A
8602.10.00	- Diesel-electric locomotives	1	A
8602.90.00	- Other	1	A
8603.10.00	- Powered from an external source of electricity	1	A
8603.90.00	- Other	1	A
8604.00.00	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACKLINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)	1	A
8605.00.00	RAILWAY OR TRAMWAY PASSENGER COACHES, LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE COACHES (EXCLUDING THOSE OF HEADING 86.04)	1	A
8606.10.00	- Tank wagons and the like	1	A
8606.30.00	- Self-discharging vans and wagons, other than those of subheading 8606.10	1	A
8606.91.00	- - Covered and closed	1	A
8606.92.00	- - Open, with non-removable sides of a height exceeding 60 cm	1	A
8606.99.00	- - Other	1	A
8607.11.00	- - Driving bogies and bissel-bogies	1	A
8607.12.00	- - Other bogies and bissel-bogies	1	A
8607.19.00	- - Other, including parts	1	A
8607.21.00	- - Air brakes and parts thereof	1	A
8607.29.00	- - Other	1	A
8607.30.00	- Hooks and other coupling devices, buffers, and parts thereof	1	A
8607.91.00	- - Of locomotives	1	A
8607.99.00	- - Other	1	A
8608.00.00	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS OR SIMILAR, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS; PARTS THEREOF	1	A
8609.00.00	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED	1	A

SAC Code	Description	Base Rate	Staging Category
	AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT		
8701.10.00	- Pedestrian-controlled tractors	1	A
8701.20.00	- Road tractors for semi-trailers	1	A
8701.30.00	- Track-laying tractors	1	A
8701.90.00	- Other	1	A
8702.10.50	- - For the transport of 10 persons, including the driver	15	E
8702.10.60	- - For the transport of more than 10 but less than 15 persons, including the driver	15	A
8702.10.70	- - For the transport of 15 persons or more but not more than 45 persons, including the driver	15	A
8702.10.80	- - For the transport of more than 45 persons, including the driver	5	A
8702.90.50	- - For the transport of 10 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E
8702.90.60	- - For the transport of more than 10 persons but less than 15 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	A
8702.90.70	- - For the transport of 15 persons or more but not more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E
8702.90.80	- - For the transport of more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	5	E
8702.90.91	- - - Electrically powered	1	A
8702.90.99	- - - Other	6	E
8703.10.00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	1	A
8703.21.51	- - - - Tricycles	1	A
8703.21.52	- - - - Quads	1	A
8703.21.60	- - - With four-wheel drive and a two range transfer case built on	1	A
8703.21.70	- - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	1	A
8703.21.90	- - - Other	1	A
8703.22.51	- - - - Ambulances	15	E
8703.22.52	- - - - Hearses	15	E
8703.22.53	- - - - With four-wheel drive and a two range transfer case built on	1	A
8703.22.54	- - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	1	A
8703.22.59	- - - - Other	1	A
8703.22.61	- - - - Ambulances	15	E
8703.22.62	- - - - Hearses	15	E
8703.22.63	- - - - With four-wheel drive and a two range transfer case built on	1	A

SAC Code	Description	Base Rate	Staging Category
8703.22.64	- - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	1	A
8703.22.69	- - - - Other	1	A
8703.23.61	- - - - Ambulances	15	E
8703.23.62	- - - - Hearses	15	E
8703.23.63	- - - - With four-wheel drive and a two range transfer case built on	1	A
8703.23.64	- - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	1	A
8703.23.69	- - - - Other	1	A
8703.23.71	- - - - Ambulances	15	E
8703.23.72	- - - - Hearses	15	E
8703.23.73	- - - - With four-wheel drive and a two range transfer case built on	1	A
8703.23.74	- - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	1	A
8703.23.79	- - - - Other	1	A
8703.24.61	- - - - Ambulances	15	E
8703.24.62	- - - - Hearses	15	E
8703.24.70	- - - With four-wheel drive and a two range transfer case built on	1	A
8703.24.80	- - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	1	A
8703.24.90	- - - Other	1	A
8703.31.51	- - - - Ambulances	15	E
8703.31.52	- - - - Hearses	15	E
8703.31.53	- - - - With four-wheel drive and a two range transfer case built on	1	A
8703.31.54	- - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	1	A
8703.31.59	- - - - Other	1	A
8703.31.61	- - - - Ambulances	15	E
8703.31.62	- - - - Hearses	15	E
8703.31.63	- - - - With four-wheel drive and a two range transfer case built on	1	A
8703.31.64	- - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	1	A
8703.31.69	- - - - Other	1	A
8703.32.61	- - - - Ambulances	15	E

SAC Code	Description	Base Rate	Staging Category
8703.32.62	----- Hearses	15	E
8703.32.63	----- With four-wheel drive and a two range transfer case	1	A
8703.32.64	----- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	1	A
8703.32.69	----- Other	1	A
8703.32.71	----- Ambulances	15	E
8703.32.72	----- Hearses	15	E
8703.32.73	----- With four-wheel drive and a two range transfer case built on	1	A
8703.32.74	----- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	1	A
8703.32.79	----- Other	1	A
8703.33.61	----- Ambulances	15	E
8703.33.62	----- Hearses	15	E
8703.33.70	---- With four-wheel drive and a two range transfer case	1	A
8703.33.80	---- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	1	A
8703.33.90	---- Other	1	A
8703.90.00	- Other	1	A
8704.10.00	- Dumpers designed for off-highway use	1	A
8704.21.51	----- Of a gross vehicle weight not exceeding 2.5 t	1	A
8704.21.59	----- Other	1	A
8704.21.61	----- Of a gross vehicle weight not exceeding 2.5 t	1	A
8704.21.69	----- Other	15	A
8704.21.71	----- Of a gross vehicle weight not exceeding 2.5 t	15	A
8704.21.79	----- Other	15	A
8704.21.91	----- Of a gross vehicle weight not exceeding 2.5 t	1	A
8704.21.99	----- Other	1	A
8704.22.30	- - - Tank vehicles, refrigerated vehicles and refuse collection vehicles	15	E
8704.22.90	--- Other	15	A
8704.23.30	- - - Tank vehicles, refrigerated vehicles and refuse collection vehicles	15	E
8704.23.90	--- Other	15	E
8704.31.51	----- Of a gross vehicle weight not exceeding 2.5 t	1	A
8704.31.59	----- Other	1	A
8704.31.61	----- Of a gross vehicle weight not exceeding 2.5 t	1	A
8704.31.69	----- Other	15	E
8704.31.71	----- Of a gross vehicle weight not exceeding 2.5 t	15	E
8704.31.79	----- Other	15	E
8704.31.91	----- Of a gross vehicle weight not exceeding 2.5 t	1	A
8704.31.99	----- Other	1	A

SAC Code	Description	Base Rate	Staging Category
8704.32.30	- - - Tank vehicles, refrigerated vehicles and refuse collection vehicles	15	E
8704.32.90	- - - Other	15	E
8704.90.00	- Other	1	A
8705.10.00	- Crane lorries	15	E
8705.20.00	- Mobile drilling derricks	15	E
8705.30.00	- Fire fighting vehicles	15	E
8705.40.00	- Concrete-mixer lorries	15	E
8705.90.00	- Other	15	E
8706.00.10	- Of buses	1	A
8706.00.90	- Other	15	E
8707.10.00	- For the vehicles of heading 87.03	15	E
8707.90.50	- - For the vehicles of headings 87.01, 87.02 and 87.04, other than those of tariff subdivisions 8704.21.51 and 8704.31.51	15	E
8707.90.90	- - Other	15	E
8708.10.00	- Bumpers and parts thereof	10	A
8708.21.00	- - Safety seat belts	10	E
8708.29.10	- - - Skylights of the kind used in car bodies of heading 87.02	1	A
8708.29.90	- - - Other	10	A
8708.30.10	- - Mounted brake linings	10	A
8708.30.20	- - Hydrodynamic brake system with transmission delay, and parts thereof	0	A
8708.30.90	- - Other	10	A
8708.40.10	- - Gear boxes	10	A
8708.40.20	- - Parts	10	A
8708.50.10	- - Drive-axles with differential, whether or not provided with other transmission components	10	A
8708.50.20	- - Non-driving axles and parts thereof	10	A
8708.50.90	- - Other parts	10	A
8708.70.00	- Road wheels, parts and accessories thereof	10	A
8708.80.11	- - - Of the kind used in luggage doors of vehicles of heading 87.02	1	A
8708.80.19	- - - Other	10	A
8708.80.20	- - Suspension systems, other than shock-absorbers	10	E
8708.80.90	- - Parts	10	A
8708.91.10	- - - Radiators	10	A
8708.91.20	- - - Parts	10	A
8708.92.10	- - - Silencers and exhaust pipes	10	A
8708.92.20	- - - Parts	10	E
8708.93.00	- - Clutches and parts thereof	10	A
8708.94.10	- - - Steering wheels, steering columns and steering boxes	10	A
8708.94.20	- - - Parts	10	A
8708.95.00	- - Safety airbags with inflator system; parts thereof	10	A
8708.99.00	- - Other	10	A
8709.11.00	- - Electrical	1	A

SAC Code	Description	Base Rate	Staging Category
8709.19.00	- - Other	1	A
8709.90.00	- Parts	1	A
8710.00.00	TANKS AND OTHER ARMoured FIGHTING VEHICLES, MOTORIZED, WHETHER OR NOT FITTED WITH WEAPONS; PARTS THEREOF	10	A
8711.10.20	- - Tricycles	1	A
8711.10.90	- - Other	1	A
8711.20.20	- - Tricycles	1	A
8711.20.90	- - Other	1	A
8711.30.20	- - Tricycles	1	A
8711.30.90	- - Other	1	A
8711.40.20	- - Tricycles	1	A
8711.40.90	- - Other	1	A
8711.50.20	- - Tricycles	1	A
8711.50.90	- - Other	1	A
8711.90.00	- Other	1	A
8712.00.00	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORIZED	15	A
8713.10.00	- Not mechanically propelled	1	A
8713.90.00	- Other	1	A
8714.10.10	- - Saddles (seats)	10	A
8714.10.90	- - Other	10	A
8714.20.00	- Of carriages and other vehicles for disabled persons	1	A
8714.91.10	- - - Frames and forks	10	A
8714.91.90	- - - Parts	6	A
8714.92.10	- - - Wheel rims (rings)	10	A
8714.92.20	- - - Spokes	1	A
8714.93.00	- - Hubs without braking device and free-wheel sprocket-wheels	1	A
8714.94.00	- - Brakes, including hubs with braking device, and parts thereof	1	A
8714.95.00	- - Saddles (seats)	1	A
8714.96.00	- - Pedals and crank-gear, and parts thereof	1	A
8714.99.10	- - - Shafts (cranks, steering devices, handlebars), mudguards (fenders), chain guards and luggage racks (not plastic)	10	A
8714.99.20	- - - Handles and luggage racks (whether or not for tools), of plastics	1	A
8714.99.90	- - - Other	1	A
8715.00.10	- Baby carriages	15	E
8715.00.80	- Other	10	E
8715.00.90	- Parts	1	A
8716.10.00	- Trailers and semi-trailers of the caravan type, for housing or camping	15	E
8716.20.00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	1	A
8716.31.00	- - Tanker trailers and tanker semi-trailers	10	A
8716.39.00	- - Other	10	A

SAC Code	Description	Base Rate	Staging Category
8716.40.00	- Other trailers and semi-trailers	10	A
8716.80.10	- - Wheelbarrows and hand-carts	10	E
8716.80.90	- - Other	10	E
8716.90.00	- Parts	1	A
8801.00.10	- Gliders and hang gliders	6	A
8801.00.90	- Other	6	A
8802.11.00	- - Of an unladen weight not exceeding 2,000 kg	6	A
8802.12.00	- - Of an unladen weight exceeding 2,000 kg	6	A
8802.20.00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	6	A
8802.30.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	6	A
8802.40.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	1	A
8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	1	A
8803.10.00	- Propellers and rotors and parts thereof	1	A
8803.20.00	- Under-carriages and parts thereof	1	A
8803.30.00	- Other parts of aeroplanes or helicopters	1	A
8803.90.00	- Other	1	A
8804.00.00	PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIDERS) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THERETO	6	A
8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestor to land on aircraft carriers or similar gear and parts thereof	1	A
8805.21.00	- - Air combat simulators and parts thereof	1	A
8805.29.00	- - Other	1	A
8901.10.10	- - Of a length not exceeding 15 m	10	C
8901.10.90	- - Other	1	A
8901.20.00	- Tankers	1	A
8901.30.00	- Refrigerated vessels, other than those of subheading 8901.20	1	A
8901.90.10	- - Of a length not exceeding 15 m	10	C
8901.90.90	- - Other	1	A
8902.00.10	- Of a length not exceeding 15 m	10	C
8902.00.90	- Other	1	A
8903.10.00	- Inflatable vessels	15	C
8903.91.00	- - Sailboats, with or without auxiliary motor	15	C
8903.92.00	- - Motorboats, other than outboard motorboats	15	C
8903.99.00	- - Other	15	C
8904.00.00	TUGS AND PUSHER CRAFT	1	A
8905.10.00	- Dredgers	1	A
8905.20.00	- Floating or submersible drilling or production platforms	1	A
8905.90.00	- Other	1	A
8906.10.00	- Warships	1	A
8906.90.00	- Other	1	A

SAC Code	Description	Base Rate	Staging Category
8907.10.00	- Inflatable rafts	6	C
8907.90.00	- Other	1	A
8908.00.00	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP	1	A
9001.10.00	- Optical fibers, optical fiber bundles and cables	0	A
9001.20.00	- Sheets and plates of polarizing material	1	A
9001.30.00	- Contact lenses	6	C
9001.40.00	- Spectacle lenses of glass	1	A
9001.50.00	- Spectacle lenses of other materials	1	A
9001.90.00	- Other	6	C
9002.11.00	- For cameras, projectors or photographic or cinematographic enlargers or reducers	1	A
9002.19.00	-- Other	1	A
9002.20.00	- Filters	1	A
9002.90.00	- Other	1	A
9003.11.00	-- Of plastics	1	A
9003.19.00	-- Of other materials	1	A
9003.90.00	- Parts	1	A
9004.10.00	- Sunglasses	15	E
9004.90.10	-- Protective goggles (except sunglasses) for workers	1	A
9004.90.90	-- Other	15	E
9005.10.00	- Binoculars (including prismatic binoculars)	15	E
9005.80.00	- Other instruments	1	A
9005.90.00	- Parts and accessories (including mountings)	1	A
9006.10.00	- Cameras of the kind used for preparing printing plates or cylinders	1	A
9006.30.00	- Special cameras for underwater or aerial photography or for medical examination of internal organs or for forensic or criminological laboratories	1	A
9006.40.00	- Instant print cameras	15	E
9006.51.00	-- With a through-the-lens viewfinder, for roll film of a width not exceeding 35 mm	15	E
9006.52.10	--- Cameras of the kind used for recording documents on microfilm, microfiche or other microforms	1	A
9006.52.90	--- Other	15	E
9006.53.10	--- Cameras of the kind used for recording documents on microfilm, microfiche or other microforms	1	A
9006.53.90	--- Other	15	E
9006.59.10	--- Cameras of the kind used for recording documents on microfilm, microfiche or other microforms	1	A
9006.59.90	--- Other	15	E
9006.61.00	-- Discharge lamp (electronic) flashlight apparatus	10	C
9006.69.10	--- Flashbulbs, flashcubes and similar equipment	10	C
9006.69.90	--- Other	10	C
9006.91.00	-- For photographic cameras	1	A
9006.99.00	-- Other	1	A
9007.10.00	- Cameras	15	E
9007.20.00	- Projectors	1	A

SAC Code	Description	Base Rate	Staging Category
9007.91.00	- - For cameras	10	C
9007.92.00	- - For projectors	1	A
9008.50.10	- - Slide projectors	15	E
9008.50.20	- - Microfilm, microfiche or other microform readers, including copiers	1	A
9008.50.30	- - Other fixed image projectors	15	E
9008.50.90	- - Other	1	A
9008.90.00	- Parts and accessories	1	A
9010.10.00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	1	A
9010.50.00	- Other apparatus and equipment for photographic or cinematographic laboratories; negatoscopes	1	A
9010.60.00	- Projection screens	1	A
9010.90.00	- Parts and accessories	1	A
9011.10.00	- Stereoscopic microscopes	1	A
9011.20.00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	1	A
9011.80.00	- Other microscopes	1	A
9011.90.00	- Parts and accessories	1	A
9012.10.00	- Microscopes other than optical microscopes; diffraction apparatus	1	A
9012.90.00	- Parts and accessories	1	A
9013.10.00	- Telescopic sights for fitting to arms; periscopes; telescopes for machines, appliances or instruments of this Chapter or Section XVI	6	C
9013.20.00	- Lasers, other than laser diodes	1	A
9013.80.00	- Other devices, appliances and instruments	1	A
9013.90.00	- Parts and accessories	1	A
9014.10.00	- Direction finding compasses	1	A
9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	1	A
9014.80.00	- Other instruments and appliances	1	A
9014.90.00	- Parts and accessories	1	A
9015.10.00	- Rangefinders	1	A
9015.20.00	- Theodolites and tachymeters (tacheometers)	1	A
9015.30.00	- Levels	1	A
9015.40.00	- Photogrammetrical surveying instruments and appliances	1	A
9015.80.00	- Other instruments and appliances	1	A
9015.90.00	- Parts and accessories	1	A
9016.00.00	BALANCES OF A SENSITIVITY OF 5 CG OR BETTER, WITH OR WITHOUT WEIGHTS	1	A
9017.10.00	- Drafting tables and machines, whether or not automatic	6	C
9017.20.00	- Other drawing, marking-out or mathematical calculating instruments	1	A
9017.30.00	- Micrometers, callipers and gauges	1	A
9017.80.00	- Other instruments	1	A

SAC Code	Description	Base Rate	Staging Category
9017.90.00	- Parts and accessories	1	A
9018.11.00	- - Electro-cardiographs	1	A
9018.12.00	- - Ultrasonic scanning apparatus	1	A
9018.13.00	- - Magnetic resonance imaging apparatus	1	A
9018.14.00	- - Scintigraphic apparatus	1	A
9018.19.00	- - Other	1	A
9018.20.00	- Ultraviolet or infra-red ray apparatus	1	A
9018.31.10	- - - Disposable	1	A
9018.31.90	- - - Other	1	A
9018.32.00	- - Tubular metal needles and needles for sutures	1	A
9018.39.10	- - - Venoclysis equipment	1	A
9018.39.90	- - - Other	1	A
9018.41.00	- - Dental drill engines, whether or not combined on a single base with other dental equipment	1	A
9018.49.00	- - Other	1	A
9018.50.00	- Other ophthalmic instruments and appliances	1	A
9018.90.00	- Other instruments and appliances	1	A
9019.10.00	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	1	A
9019.20.00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	1	A
9020.00.00	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS	1	A
9021.10.00	- Orthopaedic or fracture articles and apparatus	1	A
9021.21.00	- - Artificial teeth	1	A
9021.29.00	- - Other	1	A
9021.31.00	- - Artificial joints	1	A
9021.39.00	- - Other	1	A
9021.40.00	- Hearing aids, excluding parts and accessories	1	A
9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	1	A
9021.90.00	- Other	1	A
9022.12.00	- - Computed tomography apparatus	1	A
9022.13.00	- - Other, for dental uses	1	A
9022.14.00	- - Other, for medical, surgical or veterinary uses	1	A
9022.19.00	- - For other uses	1	A
9022.21.00	- - For medical, surgical, dental or veterinary uses	1	A
9022.29.00	- - For other uses	1	A
9022.30.00	- X-ray tubes	1	A
9022.90.00	- Other, including parts and accessories	1	A
9023.00.00	INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES	1	A
9024.10.00	- Machines and appliances for testing metals	1	A

SAC Code	Description	Base Rate	Staging Category
9024.80.00	- Other machines and appliances	1	A
9024.90.00	- Parts and accessories	1	A
9025.11.00	- - Liquid-filled, for direct reading	1	A
9025.19.00	- - Other	1	A
9025.80.00	- Other instruments	1	A
9025.90.00	- Parts and accessories	1	A
9026.10.00	- For measuring or checking the flow or level of liquids	0	A
9026.20.00	- For measuring or checking pressure	0	A
9026.80.00	- Other instruments and appliances	0	A
9026.90.00	- Parts and accessories	0	A
9027.10.00	- Gas or smoke analysis apparatus	1	A
9027.20.00	- Chromatographs and electrophoresis instruments	0	A
9027.30.00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	0	A
9027.50.00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	0	A
9027.80.10	- - Exposure meters	1	A
9027.80.90	- - Other	0	A
9027.90.10	- - Microtomes	1	A
9027.90.90	- - Parts and accessories	1	A
9028.10.00	- Gas meters	1	A
9028.20.00	- Liquid meters	1	A
9028.30.10	- - Electro-magnetic induction supply meters, with 4, 5 or 6 terminals, for a current not exceeding 100 A	6	A
9028.30.90	- - Other	1	A
9028.90.00	- Parts and accessories	1	A
9029.10.00	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	1	A
9029.20.00	- Speed indicators and tachometers; stroboscopes	1	A
9029.90.00	- Parts and accessories	1	A
9030.10.00	- Instruments and apparatus for measuring or detecting ionizing radiations	1	A
9030.20.00	- Oscilloscopes and oscillographs	1	A
9030.31.00	- - Multimeters, without a recording device	1	A
9030.32.00	- - Multimeters, with a recording device	1	A
9030.33.00	- - Other, without a recording device	1	A
9030.39.00	- - Other, with a recording device	1	A
9030.40.00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0	A
9030.82.00	- - For measuring or checking semiconductor wafers or devices	0	A
9030.84.00	- - Other, with a recording device	1	A
9030.89.00	- - Other	1	A
9030.90.00	- Parts and accessories	1	A
9031.10.00	- Machines for balancing mechanical parts	1	A

SAC Code	Description	Base Rate	Staging Category
9031.20.00	- Test benches	1	A
9031.41.00	- - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	0	A
9031.49.10	- - - Profile projectors	1	A
9031.49.90	- - - Other	1	A
9031.80.00	- Other instruments, appliances and machines	1	A
9031.90.00	- Parts and accessories	1	A
9032.10.00	- Thermostats	1	A
9032.20.00	- Manostats	1	A
9032.81.00	- - Hydraulic or pneumatic	1	A
9032.89.00	- - Other	1	A
9032.90.00	- Parts and accessories	1	A
9033.00.00	PARTS AND ACCESSORIES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90	1	A
9101.11.00	- - With mechanical display only	15	A
9101.19.10	- - - With opto-electronic display only	15	A
9101.19.90	- - - Other	15	A
9101.21.00	- - Automatic	15	A
9101.29.00	- - Other	15	A
9101.91.00	- - Electrically operated	15	A
9101.99.00	- - Other	15	A
9102.11.00	- - With mechanical display only	15	A
9102.12.00	- - With opto-electronic display only	15	A
9102.19.00	- - Other	15	A
9102.21.00	- - Automatic	15	A
9102.29.00	- - Other	15	A
9102.91.00	- - Electrically operated	15	A
9102.99.00	- - Other	15	A
9103.10.00	- Electrically operated	15	A
9103.90.00	- Other	15	A
9104.00.00	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS	1	A
9105.11.00	- - Electrically operated	15	A
9105.19.00	- - Other	15	A
9105.21.00	- - Electrically operated	15	A
9105.29.00	- - Other	15	A
9105.91.00	- - Electrically operated	15	A
9105.99.00	- - Other	15	A
9106.10.00	- Attendance registers; time-registers and time-recorders	1	A
9106.90.10	- - Parking meters	1	A
9106.90.90	- - Other	1	A
9107.00.00	TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR	1	A

SAC Code	Description	Base Rate	Staging Category
9108.11.00	- - With mechanical display only or with a device to which a mechanical display can be incorporated	6	A
9108.12.00	- - With opto-electronic display only	6	A
9108.19.00	- - Other	6	A
9108.20.00	- Automatic	6	A
9108.90.00	- Other	6	A
9109.10.00	- Electrically operated	6	A
9109.90.00	- Other	6	A
9110.11.00	- - Complete movements, unassembled or partly assembled (movement sets)	1	A
9110.12.00	- - Incomplete movements, assembled	1	A
9110.19.00	- - Rough movements	1	A
9110.90.00	- Other	1	A
9111.10.00	- Cases of precious metal or of metal clad with precious metal	15	A
9111.20.00	- Cases of base metal, whether or not gold- or silver-plated	10	A
9111.80.00	- Other cases	10	A
9111.90.00	- Parts	1	A
9112.20.00	- Cases and similar items	10	A
9112.90.00	- Parts	1	A
9113.10.00	- Of precious metal or of metal clad with precious metal	15	A
9113.20.00	- Of base metal, whether or not gold- or silver-plated	10	A
9113.90.00	- Other	10	A
9114.10.00	- Springs, including hair-springs	6	A
9114.30.00	- Faces or dials	6	A
9114.40.00	- Plates and bridges	6	A
9114.90.00	- Other	6	A
9201.10.00	- Upright pianos	10	A
9201.20.00	- Grand pianos	10	A
9201.90.00	- Other	10	A
9202.10.00	- Played with a bow	10	A
9202.90.10	- - Guitars	15	A
9202.90.90	- - Other	10	A
9205.10.00	- Brass-wind instruments	10	A
9205.90.10	- - Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	10	A
9205.90.20	- - Accordions and similar instruments	10	A
9205.90.30	- - Mouth organs	10	A
9205.90.90	- - Other	10	A
9206.00.00	PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS)	10	A
9207.10.00	- Keyboard instruments, other than accordions	10	A
9207.90.00	- Other	10	A
9208.10.00	- Musical boxes	10	A
9208.90.00	- Other	10	A

SAC Code	Description	Base Rate	Staging Category
9209.30.00	- Musical instrument strings	6	A
9209.91.00	- - Parts and accessories for pianos	6	A
9209.92.00	- - Parts and accessories for the musical instruments of heading 92.02	6	A
9209.94.00	- - Parts and accessories for the musical instruments of heading 92.07	6	A
9209.99.10	- - - Metronomes, tuning forks and pitch pipes	6	A
9209.99.20	- - - Mechanisms for musical boxes	6	A
9209.99.30	- - - Parts and accessories for the musical instruments of subdivision 9205.90.10	6	A
9209.99.90	- - - Other	6	A
9301.10.10	- - Self-propelled	15	E
9301.10.90	- - Other	15	E
9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	15	E
9301.90.00	- Other	15	E
9302.00.00	REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING 93.03 OR 93.04	15	E
9303.10.00	- Muzzle-loading firearms	15	E
9303.20.00	- Other sporting, hunting or target-shooting shotguns, with at least one smooth barrel	15	E
9303.30.00	- Other sporting, hunting or target-shooting rifles	15	E
9303.90.00	- Other	15	E
9304.00.00	OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING 93.07	15	E
9305.10.00	- Of revolvers or pistols	15	E
9305.20.10	- - Smooth-bore shotgun barrels	15	E
9305.20.90	- - Other	15	E
9305.91.00	- - Of military weapons of heading 93.01	15	E
9305.99.00	- - Other	15	E
9306.21.00	- - Cartridges	15	E
9306.29.00	- - Other	15	E
9306.30.10	- - Cartridges for riveting pistols or similar purposes, human killer guns and parts thereof	15	E
9306.30.90	- - Other cartridges and parts thereof	15	E
9306.90.00	- Other	15	E
9307.00.00	SWORDS, CUTLASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR	15	E
9401.10.00	- Seats of the kind used for aircraft	15	E
9401.20.10	- - For Pullman type coaches	10	A
9401.20.90	- - Other	15	C
9401.30.00	- Swivel seats with variable height adjustment	15	E
9401.40.00	- Seats other than garden seats or camping equipment, convertible into beds	15	E
9401.51.00	- - Of bamboo or rattan	15	E
9401.59.00	- - Other	15	E
9401.61.00	- - Upholstered	15	E

SAC Code	Description	Base Rate	Staging Category
9401.69.00	- - Other	15	E
9401.71.00	- - Upholstered	15	E
9401.79.00	- - Other	15	E
9401.80.00	- Other seats	15	E
9401.90.00	- Parts	6	C
9402.10.00	- Dentists', barbers' or similar chairs and parts thereof	1	A
9402.90.10	- - Medical or surgical furniture other than operating tables	10	C
9402.90.20	- - Other furniture	1	A
9402.90.90	- - Parts	1	A
9403.10.00	- Metal furniture of the kind used in offices	15	G
9403.20.00	- Other metal furniture	15	E
9403.30.00	- Wooden furniture of the kind used in offices	15	X
9403.40.00	- Wooden furniture of the kind used in kitchens	15	X
9403.50.00	- Wooden furniture of the kind used in bedrooms	15	X
9403.60.00	- Other wooden furniture	15	X
9403.70.00	- Plastic furniture	15	G
9403.81.00	- - Of bamboo or rattan	15	E
9403.89.00	- - Other	15	G
9403.90.10	- - Of wood	15	X
9403.90.90	- - Other	6	A
9404.10.00	- Mattress supports	15	E
9404.21.00	- - Of cellular rubber or plastics, whether or not covered	15	E
9404.29.00	- - Of other materials	15	E
9404.30.00	- Sleeping bags	15	C
9404.90.00	- Other	15	E
9405.10.10	- - Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W	1	A
9405.10.20	- - Operating with heatsink, alternate current to direct current converter and exclusively with luminaries based on light emitting diodes (LED) built inseparably	15	E
9405.10.90	- - Other	15	A
9405.20.00	- Electric table, desk, bedside or floor-standing lamps	15	E
9405.30.00	- Lighting sets of the kind used for Christmas trees	15	C
9405.40.10	- - With mercury or sodium vapour lamps	1	A
9405.40.20	- - Operating with heatsink, alternate current to direct current converter and exclusively with luminaries based on light emitting diodes (LED) built inseparably	15	E
9405.40.90	- - Other	15	E
9405.50.10	- - Of base metal	15	C
9405.50.90	- - Other	15	C
9405.60.00	- Illuminated signs, illuminated name-plates and similar articles	15	C
9405.91.00	- - Of glass	6	C
9405.92.10	- - - Diffusers	6	C
9405.92.90	- - - Other	10	C
9405.99.00	- - Other	10	C

SAC Code	Description	Base Rate	Staging Category
9406.00.10	- Living quarters, not equipped, of an area not exceeding 75 m ²	15	E
9406.00.20	- Greenhouses, not equipped, of an area of 1,000 m ² or more	1	A
9406.00.90	- Other	15	E
9503.00.10	- Tricycles, scooters, pedal cars and other wheeled toys designed to be ridden by children; carriages and wheelchairs for dolls	15	C
9503.00.21	- - Dolls, whether or not dressed	15	C
9503.00.22	- - Clothing, clothing accessories, footwear and headgear	15	C
9503.00.29	- - Parts and other accessories	6	C
9503.00.31	- - Electric trains, including tracks, signals and other accessories therefor	15	C
9503.00.32	- - Reduced-size ('scale') model assembly kits, working or not, excluding those of subdivision 9503.00.31	15	C
9503.00.33	- - Constructional toys	15	C
9503.00.34	- - Sets or assortments	15	C
9503.00.39	- - Other	15	C
9503.00.41	- - Stuffed toys	15	C
9503.00.42	- - Plastic eyes and noses of stuffed toys	1	A
9503.00.43	- - Other parts of stuffed toys	15	C
9503.00.49	- - Other	15	C
9503.00.50	- Toy musical instruments and apparatus	15	C
9503.00.60	- Puzzles	15	C
9503.00.70	- Other toys, put up in sets or outfits	15	C
9503.00.80	- Other toys and models, incorporating a motor	15	C
9503.00.90	- Other	15	C
9504.20.10	- - Billiard tables	15	C
9504.20.90	- - Other	10	C
9504.30.00	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	15	C
9504.40.00	- Playing cards	15	C
9504.50.00	- Video game consoles and machines, other than those of subheading 9504.30	15	C
9504.90.00	- Other	15	C
9505.10.00	- Articles for Christmas festivities	15	C
9505.90.00	- Other	15	C
9506.11.00	- - Skis	10	C
9506.12.00	- - Ski fastenings	10	C
9506.19.00	- - Other	10	C
9506.21.00	- - Sailboards	10	C
9506.29.00	- - Other	10	C
9506.31.00	- - Golf clubs, complete	10	C
9506.32.00	- - Balls	10	C
9506.39.00	- - Other	10	C
9506.40.10	- - Tables	15	C
9506.40.90	- - Other	10	C

SAC Code	Description	Base Rate	Staging Category
9506.51.00	- - Tennis rackets, whether or not strung	10	C
9506.59.00	- - Other	10	C
9506.61.00	- - Tennis balls	10	C
9506.62.00	- - Inflatable	10	C
9506.69.00	- - Other	10	C
9506.70.00	- Ice skates and roller skates, including skating boots with skates attached	10	C
9506.91.00	- - Articles and equipment for general physical exercise, gymnastics or athletics	10	C
9506.99.00	- - Other	10	C
9507.10.00	- Fishing rods	10	C
9507.20.00	- Fish-hooks, whether or not snelled	1	A
9507.30.00	- Fishing reels	1	A
9507.90.00	- Other	10	C
9508.10.00	- Travelling circuses and travelling menageries	15	C
9508.90.00	- Other	15	C
9601.10.00	- Worked ivory and articles of ivory	15	A
9601.90.00	- Other	15	A
9602.00.10	- Gelatine capsules for pharmaceutical purposes	1	A
9602.00.20	- Moulded or carved paraffin	10	A
9602.00.90	- Other	15	A
9603.10.00	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	15	A
9603.21.00	- - Toothbrushes, including dental-plate brushes	15	A
9603.29.00	- - Other	15	A
9603.30.00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	6	A
9603.40.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	15	A
9603.50.10	- - Brushes constituting parts of machines or appliances	1	A
9603.50.20	- - Brushes of the kind used in the bodies for the motor vehicles of heading 87.02	1	A
9603.50.90	- - Other	6	A
9603.90.10	- - Brushes for eraser pencils	1	A
9603.90.20	- - Brushes of man-made materials bound together in a head	15	A
9603.90.90	- - Other	15	A
9604.00.00	HAND SIEVES AND HAND RIDDLES	1	A
9605.00.00	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING	15	A
9606.10.00	- Press-fasteners and parts thereof	1	A
9606.21.00	- - Of plastics, not covered with textile material	6	A
9606.22.00	- - Of base metal, not covered with textile material	6	A
9606.29.00	- - Other	6	A
9606.30.00	- Button moulds and other parts of buttons; button blanks	1	A
9607.11.00	- - With teeth of base metal	10	A
9607.19.00	- - Other	15	A
9607.20.00	- Parts	1	A

SAC Code	Description	Base Rate	Staging Category
9608.10.00	- Ballpoint pens	15	A
9608.20.00	- Felt-tipped and other porous-tipped pens and markers	15	A
9608.30.10	- - For drawing with chinese ink	10	A
9608.30.90	- - Other	10	A
9608.40.00	- Propelling or sliding pencils	1	A
9608.50.00	- Sets of articles from two or more of the foregoing subheadings	10	A
9608.60.00	- Refills for ballpoint pens, comprising the ballpoint and ink-reservoir	6	A
9608.91.00	- - Pen nibs and nib points	6	A
9608.99.10	- - - Ballpoints for ballpoint pens	1	A
9608.99.20	- - - Bodies for ballpoint pens	1	A
9608.99.30	- - - Tips for felt-tipped and other porous-tipped pens or markers	1	A
9608.99.90	- - - Other	1	A
9609.10.10	- - With wooden sheaths	10	E
9609.10.90	- - Other	10	E
9609.20.00	- Leads for pencils or propelling or sliding pencils	1	A
9609.90.10	- - Writing or drawing chalk	10	A
9609.90.90	- - Other	10	A
9610.00.00	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED	15	A
9611.00.00	DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSsing LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS	15	A
9612.10.10	- - For printers for automatic data processing machines and similar printers	6	A
9612.10.90	- - Other	15	A
9612.20.00	- Ink-pads	6	A
9613.10.00	- Pocket lighters, gas fuelled, non-refillable	15	A
9613.20.00	- Pocket lighters, gas fuelled, refillable	15	A
9613.80.10	- - Industrial, laboratory and similar lighters	1	A
9613.80.20	- - Table lighters	15	A
9613.80.90	- - Other	1	A
9613.90.00	- Parts	1	A
9614.00.20	- Pipes and pipe bowls	15	A
9614.00.90	- Other	15	A
9615.11.00	- - Of hard rubber or plastics	15	A
9615.19.00	- - Other	15	A
9615.90.00	- Other	15	A
9616.10.00	- Scent sprays, and mounts and heads therefor	15	A
9616.20.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	15	A
9617.00.00	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF (OTHER	10	A

SAC Code	Description	Base Rate	Staging Category
	THAN GLASS INNERS)		
9618.00.00	TAILORS' DUMMIES AND SIMILAR ARTICLES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING	15	A
9619.00.10	- Of plastics	15	E
9619.00.21	- - Diapers for adults	1	A
9619.00.29	- - Other	15	E
9619.00.31	- - Diapers for adults	1	A
9619.00.39	- - Other	15	E
9619.00.40	- Of textile materials, knitted or crocheted	15	E
9619.00.90	- - Other	15	E
9701.10.10	- - Unframed	6	A
9701.10.20	- - Framed	10	A
9701.90.10	- - Unframed	6	A
9701.90.20	- - Framed	10	A
9702.00.00	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS	10	A
9703.00.00	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL	10	A
9704.00.00	POSTAGE OR REVENUE STAMPS, STAMP-POSTMARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED OR UNUSED, OTHER THAN THOSE OF HEADING 49.07	6	A
9705.00.00	COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST	6	A
9706.00.00	ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS	10	A

Section B: Korea – El Salvador

Tariff Schedule of Korea

HSK 2015	Description	Base Rate	Staging Category
0101211000	For farm breeding	0	A
0101219000	Other	8	C
0101291000	Horses for racing	8	C
0101299000	Other	8	C
0101301000	Pure-bred breeding animals	8	A
0101309000	Other	8	C
0101900000	Other	8	A
0102211000	For milk	89.1	A
0102212000	For meat	89.1	A
0102219000	Other	89.1	A
0102291000	For milk	40	X
0102292000	For meat	40	X
0102299000	Other	0	A
0102310000	Pure-bred breeding animals	89.1	A
0102391000	For milk	40	X
0102392000	For meat	40	X
0102399000	Other	0	A
0102901000	Pure-bred breeding animals	89.1	A
0102909010	For milk	40	X
0102909020	For meat	40	X
0102909090	Other	0	A
0103100000	Pure-bred breeding animals	18	A
0103910000	Weighing less than 50 kg	18	X
0103920000	Weighing 50 kg or more	18	X
0104101000	Pure-bred breeding animals	0	A
0104109000	Other	8	C
0104201000	Milk goats	8	C
0104209000	Other	8	C
0105111000	Pure-bred breeding animals	9	A
0105119000	Other	9	C
0105120000	Turkeys	9	C
0105131000	Pure-bred breeding animals	0	A
0105139000	Other	18	E

HSK 2015	Description	Base Rate	Staging Category
0105140000	Geese	9	C
0105150000	Guinea fowls	9	A
0105941000	Pure-bred breeding animals	9	A
0105949000	Other	9	C
0105991010	Pure-bred breeding animals	0	A
0105991090	Other	18	E
0105992000	Turkeys	9	C
0105999000	Other	9	C
0106110000	Primates	8	C
0106121000	Whales, dolphins and porpoises(mammals of the order Cetacea); manatees and dugongs(mammals of the order Sirenia)	8	C
0106122000	Seals, sea lions and walruses(mammals of the suborder Pinnipedia)	8	C
0106130000	Camels and other camelids(Camelidae)	8	B
0106141000	Pure-bred breeding animals	0	A
0106149000	Other	8	C
0106191000	Dogs	8	C
0106193000	Deer	8	C
0106194000	Bears	8	C
0106195010	Pure-bred breeding animals	0	A
0106195090	Other	8	C
0106196010	Pure-bred breeding animals	0	A
0106196090	Other	8	C
0106199000	Other	8	B
0106201000	Snakes	8	C
0106202000	Fresh-water tortoises	8	C
0106203000	Turtles	8	C
0106209000	Other	8	A
0106310000	Birds of prey	8	C
0106320000	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	8	C
0106330000	Ostriches; emus(Dromaius novaehollandiae)	8	C
0106390000	Other	8	A
0106411000	Honey bees	8	C
0106419000	Other	8	C

HSK 2015	Description	Base Rate	Staging Category
0106490000	Other	8	A
0106901000	Amphibia	8	C
0106903010	Lug worms	8	C
0106903020	Sludge worms	8	C
0106903090	Other	8	C
0106909000	Other	8	C
0201100000	Carcasses and half-carcasses	40	X
0201201000	Short ribs	40	X
0201209000	Other	40	X
0201300000	Boneless	40	X
0202100000	Carcasses and half-carcasses	40	X
0202201000	Short ribs	40	X
0202209000	Other	40	X
0202300000	Boneless	40	X
0203110000	Carcasses and half-carcasses	22.5	X
0203120000	Hams, shoulders and cuts thereof, with bone in	22.5	X
0203191000	Streaky pork	22.5	X
0203199000	Other	22.5	X
0203210000	Carcasses and half-carcasses	25	X
0203220000	Hams, shoulders and cuts thereof, with bone in	25	H
0203291000	Streaky pork	25	X
0203299000	Other	25	H
0204100000	Carcasses and half-carcasses of lamb, fresh or chilled	22.5	E
0204210000	Carcasses and half-carcasses	22.5	E
0204220000	Other cuts with bone in	22.5	E
0204230000	Boneless	22.5	E
0204300000	Carcasses and half-carcasses of lamb, frozen	22.5	C
0204410000	Carcasses and half-carcasses	22.5	E
0204420000	Other cuts with bone in	22.5	C
0204430000	Boneless	22.5	E
0204501000	Fresh or chilled	22.5	E
0204502000	Frozen	22.5	E
0205001000	Fresh or chilled	27	E
0205002000	Frozen	27	E
0206100000	Of bovine animals, fresh or chilled	18	X

HSK 2015	Description	Base Rate	Staging Category
0206210000	Tongues	18	X
0206220000	Livers	18	X
0206291000	Tails	18	X
0206292000	Feet	18	X
0206299000	Other	18	X
0206300000	Of swine, fresh or chilled	18	X
0206410000	Livers	18	X
0206491000	Feet	18	X
0206499000	Other	18	X
0206800000	Other, fresh or chilled	18	E
0206900000	Other, frozen	18	G
0207111000	Weighing not more than 550 g	18	X
0207119000	Other	18	X
0207121000	Weighing not more than 550 g	20	X
0207129000	Other	20	X
0207131010	Leg	18	X
0207131020	Breast	18	X
0207131030	Wing	18	X
0207131090	Other	18	X
0207132010	Liver	22.5	X
0207132090	Other	27	X
0207141010	Leg	20	X
0207141020	Breast	20	X
0207141030	Wing	20	X
0207141090	Other	20	X
0207142010	Liver	22.5	X
0207142090	Other	27	X
0207240000	Not cut in pieces, fresh or chilled	18	E
0207250000	Not cut in pieces, frozen	18	D
0207261000	Cuts	18	E
0207262010	Liver	22.5	E
0207262090	Other	27	E
0207271000	Cuts	18	D
0207272010	Liver	22.5	D
0207272090	Other	27	D
0207410000	Not cut in pieces, fresh or chilled	18	X
0207420000	Not cut in pieces, frozen	18	X

HSK 2015	Description	Base Rate	Staging Category
0207430000	Fatty livers, fresh or chilled	22.5	X
0207441000	Cuts	18	X
0207442010	Liver	22.5	X
0207442090	Other	27	X
0207451000	Cuts	18	X
0207452010	Liver	22.5	X
0207452090	Other	27	X
0207510000	Not cut in pieces, fresh or chilled	18	E
0207520000	Not cut in pieces, frozen	18	X
0207530000	Fatty livers, fresh or chilled	22.5	E
0207541000	Cuts	18	E
0207542010	Liver	22.5	E
0207542090	Other	27	E
0207551000	Cuts	18	X
0207552010	Liver	22.5	E
0207552090	Other	27	E
0207601000	Not cut in pieces, fresh or chilled	18	E
0207602000	Not cut in pieces, frozen	18	X
0207603100	Cuts	18	E
0207603210	Liver	22.5	E
0207603290	Other	27	E
0207604100	Cuts	18	X
0207604210	Liver	22.5	E
0207604290	Other	27	E
0208100000	Of rabbits or hares	22.5	E
0208300000	Of primates	18	E
0208401000	Of whales, dolphins and porpoises(mammals of the order Cetacea); of manatees and dugongs(mammals of the order Sirenia)	30	C
0208402000	Of seals, sea lions and walruses(mammals of the suborder Pinnipedia)	30	C
0208500000	Of reptiles (including snakes and turtles)	18	E
0208600000	Of camels and other camelids(Camelidae)	18	E
0208901000	Of deer	27	E
0208909010	Of marine animals	30	C
0208909090	Other	18	E

HSK 2015	Description	Base Rate	Staging Category
0209100000	Of pigs	3	A
0209900000	Other	3	A
0210110000	Hams, shoulders and cuts thereof, with bone in	25	X
0210120000	Bellies (streaky) and cuts thereof	30	H
0210190000	Other	25	H
0210201000	Dried or smoked	27	X
0210209000	Other	27	X
0210910000	Of primates	22.5	E
0210921000	Of whales, dolphins and porpoises(mammals of the order Cetacea); of manatees and dugongs(mammals of the order Sirenia)	22.5	C
0210922000	Of seals, sea lions and walruses(mammals of the suborder Pinnipedia)	22.5	C
0210930000	Of reptiles (including snakes and turtles)	22.5	E
0210991010	Of bovine animals	22.5	X
0210991020	Of swine	22.5	X
0210991030	Of poultry	22.5	F
0210991090	Other	22.5	X
0210999010	Of sheep or goats	22.5	F
0210999020	Of poultry	22.5	F
0210999090	Other	22.5	F
0301111000	Fancy carp	10	C
0301119000	Other	10	C
0301190000	Other	10	C
0301911000	Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae	10	C
0301912000	Oncorhynchus apache and Oncorhynchus chrysogaster	10	C
0301921000	Glass eels(Not exceeding 0.3g per unit, for aquaculture)	0	A
0301922000	Young eels(exceeding 0.3g and not exceeding 50g per unit, for aquaculture)	5	D
0301929010	Glass eels, other than for aquaculture	10	F
0301929090	Other	22% or 1,531 won/kg whichever is the greater	G
0301930000	Carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon	10	C

HSK 2015	Description	Base Rate	Staging Category
	idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)		
0301941000	Atlantic bluefin tunas(Thunnus thynnus)	10	C
0301942000	Pacific bluefin tunas(Thunnus orientalis)	10	C
0301950000	Southern bluefin tunas (Thunnus maccoyii)	10	C
0301992000	Yellow tail	10	C
0301994010	Fry (for aquaculture)	0	A
0301994090	Other	28% or 2,052won/kg whichever is the greater	G
0301995000	Conger eel	10	G
0301996000	Sharp toothed eel	10	C
0301997000	Hagfish	10	C
0301998000	Flat fish	10	F
0301999010	True bass	10	C
0301999020	Puffers	10	C
0301999030	Tilapia	10	C
0301999040	Rock fish (including pacific ocean perch)	10	G
0301999051	Fry (for aquaculture)	0	A
0301999059	Other	28	G
0301999060	Mulletts	10	C
0301999070	Loaches	10	C
0301999080	Cat fishes	10	C
0301999091	Rock Trout (Hexagrammos spp., Agrammus spp.)	10	C
0301999092	Crusian carp	10	C
0301999093	Salmon	10	C
0301999094	Grass carp	10	C
0301999095	Croakers	10	F
0301999096	Carp(Other than Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	10	C
0301999099	Other	10	C
0302111000	Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aquabonita, Oncorhynchus gilae	20	E
0302112000	Oncorhynchus apache and Oncorhynchus chrysogaster	20	C

HSK 2015	Description	Base Rate	Staging Category
0302130000	Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	20	C
0302140000	Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho)	20	C
0302190000	Other	20	C
0302210000	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	20	F
0302220000	Plaice (Pleuronectes platessa)	20	G
0302230000	Sole (Solea spp.)	20	C
0302240000	Turbots(Psetta maxima)	20	F
0302290000	Other	20	F
0302310000	Albacore or longfinned tunas (Thunnus alalunga)	20	E
0302320000	Yellowfin tunas (Thunnus albacares)	20	G
0302330000	Skipjack or stripe-bellied bonito	20	F
0302340000	Bigeye tunas (Thunnus obesus)	20	F
0302351000	Atlantic bluefin tunas(Thunnus thynnus)	20	C
0302352000	Pacific bluefin tunas(Thunnus orientalis)	20	C
0302360000	Southern bluefin tunas (Thunnus maccoyii)	20	C
0302390000	Other	20	C
0302410000	Herrings(Clupea harengus, Clupea pallasii)	20	F
0302420000	Anchovies(Engraulis spp.)	20	X
0302430000	Sardines(Sardina pilchardus, Sardinops spp.), sardinella(Sardinella spp.), brisling or sprats(Sprattus sprattus)	20	C
0302440000	Mackerel(Scomber scombrus, Scomber australasicus, Scomber japonicus)	20	X
0302450000	jack and horse mackerel(Trachurus spp.)	20	X
0302460000	Cobia(Rachycentron canadum)	20	C
0302470000	Swordfish(Xiphias gladius)	20	C
0302510000	Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus)	20	C
0302520000	Haddock(Melanogrammus aeglefinus)	20	E
0302530000	Coalfish(Pollachius virens)	20	C

HSK 2015	Description	Base Rate	Staging Category
0302540000	Hake(Merluccius spp., Urophycis spp.)	20	C
0302550000	Alaska Pollack(Theragra chalcogramma)	20	D
0302560000	Blue whittings(Micromesistius poutassou, Micromesistius australis)	20	C
0302590000	Other	20	G
0302710000	Tilapias(Oreochromis spp.)	20	C
0302720000	Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	20	C
0302730000	Carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	20	C
0302740000	Eels(Anguilla spp.)	20	G
0302790000	Other	20	E
0302810000	Dogfish and other sharks	20	D
0302820000	Rays and skates(Rajidae)	20	F
0302830000	Toothfish(Dissostichus spp.)	20	C
0302840000	Seabass(Dicentrarchus spp.)	20	E
0302850000	Seabream(Sparidae)	20	E
0302891000	Yellow tail	20	C
0302892000	Hair tail	20	X
0302893000	Conger eel	20	G
0302894000	Sharp toothed eel	20	C
0302895000	Saury (including horn fish)	20	E
0302896000	Seabream(other than Sparidae)	20	G
0302899010	Japanese spanish mackerel(Scomberomorus niphonius)	20	G
0302899020	Puffers	20	C
0302899030	Pomfret	20	C
0302899040	Angler (Monkfish)	20	C
0302899090	Other	20	E
0302901000	Livers	20	C
0302902000	Roes	20	C
0303110000	Sockeye salmon (red salmon) (Oncorhynchus nerka)	10	D
0303120000	Other Pacific salmon(Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	10	D

HSK 2015	Description	Base Rate	Staging Category
0303130000	Atlantic salmon(<i>Salmo salar</i>) and Danube salmon(<i>Hucho hucho</i>)	10	D
0303140000	Trout(<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	10	E
0303190000	Other	10	D
0303230000	Tilapias(<i>Oreochromis</i> spp.)	10	B
0303240000	Catfish(<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	10	D
0303250000	Carp(<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	10	C
0303260000	Eels(<i>Anguilla</i> spp.)	10	F
0303290000	Other	10	E
0303310000	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	10	G
0303320000	Plaice (<i>Pleuronectes platessa</i>)	10	F
0303330000	Sole (<i>Solea</i> spp.)	10	D
0303340000	Turbots(<i>Psetta maxima</i>)	10	X
0303390000	Other	10	X
0303410000	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	10	F
0303420000	Yellowfin tunas (<i>Thunnus albacares</i>)	10	G
0303430000	Skipjack or stripe-bellied bonito	10	G
0303440000	Bigeye tunas (<i>Thunnus obesus</i>)	10	G
0303451000	Atlantic bluefin tunas(<i>Thunnus thynnus</i>)	10	D
0303452000	Pacific bluefin tunas(<i>Thunnus orientalis</i>)	10	D
0303460000	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	10	D
0303490000	Other	10	D
0303510000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10	F
0303530000	Sardines(<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella(<i>Sardinella</i> spp.), brisling or sprats(<i>Sprattus sprattus</i>)	10	X
0303540000	Mackerel(<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	10	X
0303550000	Jack and horse mackerel(<i>Trachurus</i>	10	X

HSK 2015	Description	Base Rate	Staging Category
	spp.)		
0303560000	Cobia(Rachycentron canadum)	10	C
0303570000	Swordfish(Xiphias gladius)	10	G
0303630000	Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus)	10	D
0303640000	Haddock(Melanogrammus aeglefinus)	10	E
0303650000	Coalfish(Pollachius virens)	10	E
0303660000	Hake(Merluccius spp., Urophycis spp.)	10	D
0303670000	Alaska Pollack(Theragra chalcogramma)	22	X
0303680000	Blue whittings(Micromesistius poutassou, Micromesistius australis)	10	E
0303691000	Whip tail or hoki	10	D
0303699000	Other	22	X
0303810000	Dogfish and other sharks	10	E
0303821000	Rays	10	X
0303822000	Skates	10	F
0303830000	toothfish(Dissostichus spp)	10	F
0303840000	Sea bass(Dicentrarchus spp)	10	F
0303891000	Sable fish	10	G
0303892000	Hair tail	10	X
0303893010	Red horsehead fish(Branchiostegus Japonicus)	10	G
0303893090	Other	10	G
0303894000	Conger eel	10	X
0303895000	Yellow corvina	10	X
0303896000	Saury(including horn fish)	28	X
0303897000	Japanese spanish mackerel(Scomberomorus niphonius)	10	X
0303898000	Puffers	10	D
0303899010	White sea smelt	10	E
0303899020	Thorny head	10	E
0303899030	John dory	10	E
0303899040	Atka mackerel	10	D
0303899050	Rock fish(including pacific ocean perch)	10	X
0303899060	Angler(Monkfish)	10	D
0303899070	Hagfish(Pacific, Atlantic)	10	D
0303899080	Milk fish	10	E

HSK 2015	Description	Base Rate	Staging Category
0303899091	Croakers	28	X
0303899092	Sand lance	10	C
0303899093	Toothfish, other than Dissostichus spp.	10	G
0303899099	Other	10	X
0303901000	Livers	10	C
0303902010	Of alaska pollack	10	C
0303902090	Other	10	C
0304310000	Tilapias(Oreochromis spp.)	20	C
0304320000	Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	20	D
0304330000	Nile Perch(Lates niloticus)	20	D
0304390000	Other	20	F
0304410000	Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho)	20	D
0304420000	Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	20	D
0304431000	Plaice	20	G
0304439000	Other	20	F
0304440000	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	20	D
0304450000	Swordfish(Xiphias gladius)	20	E
0304460000	Toothfish(Dissostichus spp.)	20	E
0304491000	Conger eel	20	F
0304492000	Bluefin tunas	20	D
0304499000	Other	20	F
0304511000	Fish surimi	20	F
0304519000	Other	20	E
0304521000	Fish surimi	20	D
0304529000	Other	20	D
0304531000	Fish surimi	20	D
0304539000	Other	20	D

HSK 2015	Description	Base Rate	Staging Category
0304541000	Fish surimi	20	D
0304549000	Other	20	D
0304551000	Fish surimi	20	E
0304559000	Other	20	E
0304591010	Fish surimi	20	F
0304591090	Other	20	F
0304592010	Fish surimi	20	G
0304592090	Other	20	G
0304593010	Fish surimi	20	D
0304593090	Other	20	D
0304599010	Fish surimi	20	F
0304599090	Other	20	F
0304610000	Tilapias(<i>Oreochromis</i> spp.)	10	C
0304620000	Catfish(<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	10	D
0304630000	Nile Perch(<i>Lates niloticus</i>)	10	D
0304690000	Other	10	F
0304710000	Cod(<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10	D
0304720000	Haddock(<i>Melanogrammus aeglefinus</i>)	10	E
0304730000	Coalfish(<i>Pollachius virens</i>)	10	D
0304740000	Hake(<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10	D
0304750000	Alaska Pollack(<i>Theragra chalcogramma</i>)	10	D
0304790000	Other	10	E
0304810000	Pacific salmon(<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon(<i>Salmo salar</i>) and Danube salmon(<i>Hucho hucho</i>)	10	D
0304820000	Trout(<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	10	D
0304831000	Plaice	10	F
0304839000	Other	10	F
0304840000	Swordfish(<i>Xiphias gladius</i>)	10	E
0304850000	Toothfish(<i>Dissostichus</i> spp.)	10	E

HSK 2015	Description	Base Rate	Staging Category
0304860000	Herrings(<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10	F
0304871000	Bluefin tunas	10	D
0304879000	Other	10	G
0304891000	Of conger-eel	10	F
0304892000	Of toothfish, other than <i>Dissostichus</i> spp.	10	E
0304893000	Of tilapia, other than <i>Oreochromis</i> spp.	10	E
0304894000	Of file fish	10	D
0304899000	Other	10	F
0304911000	Frozen fish surimi	10	E
0304919000	Other	10	E
0304921000	Frozen fish surimi	10	E
0304929000	Other	10	E
0304931000	Frozen fish surimi	10	F
0304939000	Other	10	E
0304941000	Frozen fish surimi	10	D
0304949000	Other	10	D
0304951000	Frozen fish surimi	10	D
0304959000	Other	10	E
0304991000	Frozen fish surimi	10	G
0304999000	Other	10	G
0305100000	Flours, meals and pellets of fish, fit for human consumption	20	C
0305201000	Livers	20	C
0305202000	Roes, dried	20	C
0305203000	Roes, smoked	20	C
0305204010	Of alaska pollack	20	D
0305204020	Of yellow corvina	20	F
0305204030	Of herrings	20	F
0305204090	Other	20	C
0305311000	Dried	20	F
0305312000	Salted or in brine	20	F
0305321000	Dried	20	E
0305322000	Salted or in brine	20	E
0305391000	Dried	20	F
0305392000	Salted or in brine	20	F
0305410000	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> ,	20	D

HSK 2015	Description	Base Rate	Staging Category
	Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)		
0305420000	Herrings (Clupea harengus, Clupea pallasii)	20	F
0305430000	Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	20	E
0305440000	Tilapias(Oreochromis spp.), catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels(Anguilla spp.), Nile perch(Lates niloticus) and snakeheads(Channa spp.)	20	F
0305491000	Anchovies	20	F
0305492000	Alaska pollack	20	D
0305499000	Other	20	F
0305510000	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	20	D
0305592000	Anchovy	20	X
0305593000	Alaska pollack	20	D
0305594000	Yellow corvina	20	F
0305595000	Puffers	20	D
0305596000	Sharp toothed eel	20	D
0305597000	Sand lance	20	D
0305598000	Blenny or gunnel, including juvenile white bait	20	E
0305599000	Other	20	F
0305610000	Herrings (Clupea harengus, Clupea pallasii)	20	F
0305620000	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	20	D
0305631000	Salt fermented anchovy	20	F
0305639000	Other	20	F
0305640000	Tilapias(Oreochromis spp.), catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp.,	20	F

HSK 2015	Description	Base Rate	Staging Category
	Cirrhinus spp., Mylopharyngodon piceus), eels(Anguilla spp.), Nile perch(Lates niloticus) and snakeheads(Channa spp.)		
0305691000	Salmon	20	D
0305692000	Trout	20	E
0305693000	Hair tail	20	F
0305694000	Sardines	20	F
0305695000	Mackerel	20	F
0305696000	Yellow corvina	20	F
0305697000	Horse mackerel	20	F
0305698000	Saury (including horn fish)	20	E
0305699000	Other	20	F
0305711000	Smoked	20	C
0305712000	Dried	20	D
0305713000	Salted or in brine	20	C
0305721000	Of cod(Gadus morhua, Gadus ogac, Gadus macrocephalus)	20	C
0305729000	Other	20	F
0305790000	Other	20	F
0306111000	Smoked	20	G
0306119000	Other	20	E
0306121010	In airtight containers	20	D
0306121020	Not in airtight containers	20	D
0306129000	Other	20	X
0306141011	In airtight containers	20	D
0306141012	Not in airtight containers	20	E
0306141090	Other	20	G
0306142010	Smoked	20	D
0306142090	Other	20	D
0306143010	Smoked	20	G
0306143090	Other	14	G
0306149010	Smoked	20	D
0306149090	Other	14	X
0306151000	Smoked	20	D
0306159000	Other	20	D
0306161010	Smoked	20	G
0306161090	Other	20	G
0306169010	Smoked	20	G

HSK 2015	Description	Base Rate	Staging Category
0306169090	Other	20	G
0306171010	Smoked	20	G
0306171090	Other	20	E
0306179010	Smoked	20	G
0306179090	Other	20	See Appendix 2-B-1 of the Schedule of Korea
0306191000	Smoked	20	C
0306199000	Other	20	D
0306211000	Smoked	20	G
0306219000	Other	20	F
0306221010	In airtight containers	20	C
0306221020	Not in airtight containers	20	C
0306229000	Other	20	D
0306241010	Blue crab	20	G
0306241020	Snow crab	20	X
0306241090	Other	20	X
0306242000	Dried	20	D
0306243000	Salted or in brine	20	D
0306244011	In airtight containers	20	D
0306244012	Not in airtight containers	20	C
0306244090	Other	20	C
0306251000	Live, fresh or chilled	20	D
0306252000	Dried	20	C
0306253000	Salted or in brine	20	D
0306254000	Smoked	20	C
0306261000	Live, fresh or chilled	20	F
0306262000	Dried	20	G
0306263000	Salted or in brine	35% or 236won/kg whichever is the greater	X
0306264000	Smoked	20	F
0306271000	Live, fresh or chilled	20	H
0306272000	Dried	20	H
0306273000	Salted or in brine	35% or 236won/kg whichever is the greater	X
0306274000	Smoked	20	F
0306291000	Live, fresh or chilled	20	D
0306292000	Dried	20	D

HSK 2015	Description	Base Rate	Staging Category
0306293000	Salted or in brine	20	D
0306294000	Smoked	20	C
0307111010	For seed	0	A
0307111090	Other	5	F
0307119000	Other	20	F
0307191000	Frozen	20	F
0307192000	Dried	20	F
0307193000	Salted or in brine	20	F
0307194000	Smoked	20	F
0307210000	Live, fresh or chilled	20	D
0307291000	Frozen	20	D
0307292000	Dried	20	D
0307293000	Salted or in brine	20	D
0307294000	Smoked	20	D
0307310000	Live, fresh or chilled	20	E
0307391000	Frozen	20	F
0307392000	Dried	20	E
0307393000	Smoked	20	E
0307399000	Other	20	E
0307411000	Cuttle fish	10	C
0307412000	Squid	10	F
0307491010	Cuttle fish	10	C
0307491020	Squid	22	X
0307492000	Salted or in brine	10	F
0307493000	Dried	10	X
0307494010	Cuttle fish	20	C
0307494020	Squid	20	F
0307511000	Poulp squid	20	D
0307512000	Webfoot Octopus	20	E
0307519000	Other	20	E
0307591010	Octopus	20	G
0307591020	Poulp squid	20	F
0307591030	Webfoot octopus	20	F
0307591090	Other	20	F
0307592000	Dried	20	F
0307593000	Smoked	20	E
0307599000	Other	20	F

HSK 2015	Description	Base Rate	Staging Category
0307601000	Smoked	20	C
0307609000	Other	20	E
0307711010	Hard clams spat	20	C
0307711090	Other	20	C
0307712010	For seed	0	A
0307712090	Other	20	C
0307713000	Cockles	20	C
0307714000	Baby clams	20	C
0307719000	Other	20	F
0307791010	Cockles	20	D
0307791020	Hen clams	20	D
0307791030	Baby clams	20	D
0307791040	Ark shell	20	D
0307791090	Other	20	F
0307792010	Hen clams	20	C
0307792020	Baby clams	20	C
0307792090	Other	20	F
0307793010	Hen clams	20	C
0307793020	Baby clams	20	C
0307793090	Other	20	F
0307794011	In airtight containers	20	C
0307794019	Not in airtight containers	20	C
0307794090	Other	20	C
0307810000	Live, fresh or chilled	20	E
0307891000	Frozen	20	F
0307892000	Dried	20	E
0307893000	Salted or in brine	20	E
0307894000	Smoked	20	E
0307911000	Top shells	20	F
0307912010	For seed	0	A
0307912090	Other	20	C
0307913000	Adductors of shell fish	20	D
0307914000	Marsh clams	20	C
0307919000	Other	20	E
0307991100	Adductors of shell fish	20	D
0307991200	Top shells	20	F
0307991900	Other	20	F

HSK 2015	Description	Base Rate	Staging Category
0307992100	Adductors of shell fish	20	D
0307992900	Other	20	E
0307993100	Top shells	20	F
0307993900	Other	20	E
0307994110	In airtight containers	20	E
0307994120	Not in airtight containers	20	C
0307994900	Other	20	E
0308110000	Live, fresh or chilled	20	D
0308191000	Frozen	20	C
0308192000	Dried	20	E
0308193000	Salted or in brine	20	D
0308194000	Smoked	20	C
0308210000	Live, fresh or chilled	20	C
0308291000	Frozen	20	C
0308292000	Dried	20	C
0308293000	Salted or in brine	20	C
0308294000	Smoked	20	C
0308301000	Live, fresh or chilled	20	C
0308302000	Frozen	20	C
0308303000	Dried	20	C
0308304000	Salted or in brine	20	C
0308305000	Smoked	20	C
0308901011	For seed	0	A
0308901019	Other	20	C
0308901090	Other	20	C
0308902010	Sea-squirts	20	C
0308902090	Other	20	C
0308903010	Sea-squirts	20	C
0308903090	Other	20	C
0308904000	Salted or in brine	20	C
0308905000	Smoked	20	C
0401100000	Of a fat content, by weight, not exceeding 1 %	36	X
0401200000	Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	36	X
0401401000	Frozen cream	36	X
0401409000	Other	36	X

HSK 2015	Description	Base Rate	Staging Category
0401501000	Frozen cream	36	X
0401509000	Other	36	X
0402101010	Skim milk powder	176	X
0402101090	Other	176	X
0402109000	Other	176	X
0402211000	Whole milk powder	176	X
0402219000	Other	176	X
0402290000	Other	176	X
0402911000	Unsweetened evaporated milk	89	X
0402919000	Other	89	X
0402991000	Sweetened evaporated milk	89	X
0402999000	Other	89	X
0403101000	Fluid	36	F
0403102000	Frozen	36	F
0403109000	Other	36	F
0403901000	Butter milk	89	X
0403902000	Curdled milk and cream	36	X
0403903000	Kephir	36	X
0403909000	Other fermented or acidified milk and cream	36	X
0404101011	For feeding	49.5	X
0404101019	Other	49.5	X
0404101091	For feeding	49.5	X
0404101099	Other	49.5	X
0404102111	For feeding	49.5	X
0404102119	Other	49.5	X
0404102121	For feeding	49.5	X
0404102129	Other	49.5	X
0404102131	For feeding	49.5	X
0404102139	Other	49.5	X
0404102191	For feeding	49.5	X
0404102199	Other	49.5	X
0404102910	For feeding	49.5	X
0404102990	Other	49.5	X
0404901000	Of a fat content, by weight, not exceeding 1.5 %	36	X
0404902000	Of a fat content, by weight, exceeding 1.5 %	36	X
0405100000	Butter	89	X

HSK 2015	Description	Base Rate	Staging Category
0405200000	Dairy spreads	8	X
0405900000	Other	89	X
0406101010	Mozzarella cheese	36	X
0406101020	Cream cheese	36	X
0406101090	Other	36	X
0406102000	Curd	36	X
0406200000	Grated or powdered cheese, of all kinds	36	X
0406300000	Processed cheese, not grated or powdered	36	X
0406400000	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	36	X
0406901000	Cheddar cheese	36	X
0406902000	Gouda cheese	36	X
0406903000	Camembert cheese	36	X
0406904000	Emmental cheese	36	X
0406909000	Other	36	X
0407110000	Of fowls of the species <i>Gallus domesticus</i>	27	X
0407190000	Other	27	F
0407210000	Of fowls of the species <i>Gallus domesticus</i>	27	E
0407290000	Other	27	E
0407900000	Other	27	E
0408110000	Dried	27	X
0408190000	Other	27	X
0408910000	Dried	27	E
0408991000	Of fowls of the species <i>Gallus domesticus</i>	41.6	X
0408999000	Other	27	X
0409000000	Natural honey.	243% or 1,864won/kg whichever is the greater	H
0410001000	Turtles' eggs	8	C
0410002000	Edible-nest Swiftlet' nests	8	C
0410003000	Royal jelly	8	C
0410009000	Other	8	C
0501000000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	3	A
0502100000	Pigs', hogs' or boars' bristles and hair and waste thereof	3	A
0502902000	Goat hair	3	A

HSK 2015	Description	Base Rate	Staging Category
0502909000	Other	3	A
0504001010	Of bovine	27	X
0504001021	For sausage casing	27	X
0504001029	Other	27	X
0504001031	For sausage casing	27	X
0504001039	Other	27	X
0504001090	Other	27	X
0504002000	Bladders	27	F
0504003000	Stomachs	27	X
0505100000	Feathers of a kind used for stuffing; down	3	C
0505901000	Powder of feathers	5	C
0505909000	Other	5	C
0506100000	Ossein and bones treated with acid	3	A
0506901010	Of tigers	3	A
0506901020	Of bovine animals	9	C
0506901090	Other	3	A
0506902000	Powder of bones	25.6	G
0506909000	Other	3	A
0507101000	Ivory of elephant	8	C
0507102000	Rhinoceros horns	8	C
0507109000	Other	8	C
0507901110	In whole	20	X
0507901190	Other	20	X
0507901200	Antlers	20	X
0507902010	Tortoise shells and plates	8	C
0507902020	Whalebone and whalebone hair	8	C
0507902030	Pangolin shells and scales	8	C
0507902040	Hooves and claws (including nails)	8	C
0507902090	Other	8	C
0508001000	Coral	8	C
0508002010	Mother of pearl shells	8	C
0508002020	Abalone shells	8	E
0508002030	Oyster shells	8	C
0508002040	Snail shells	8	F
0508002050	Trochus shells	8	C
0508002060	Agoya shells	8	C

HSK 2015	Description	Base Rate	Staging Category
0508002070	Fresh water shells (Megalonaiasnervosa, Amblemaplicata, Quadrula quadrula spp.)	8	C
0508002090	Other	8	C
0508009000	Other	8	C
0510001000	Ambergris	8	F
0510002000	Castoreum	8	F
0510003000	Musk	8	F
0510004000	Ox bezoar	8	F
0510005000	Pteropi faeces	8	F
0510009010	Pancreas	8	C
0510009020	Bile	8	C
0510009030	Gecko	8	C
0510009090	Other	8	F
0511100000	Bovine semen	0	A
0511911010	Brine shrimp eggs	8	C
0511911090	Other	8	C
0511912000	Fish waste	5	C
0511919000	Other	8	C
0511991000	Animal blood	8	C
0511992010	Swine semen	0	A
0511992090	Other	0	A
0511993010	Of bovine	18	A
0511993020	Of swine	18	A
0511993090	Other	0	A
0511994000	Sinews and tendons	18	F
0511995011	Dressed	3	A
0511995019	Other	3	A
0511995020	Horsehair waste	3	A
0511996000	Natural sponges of animal origin	8	C
0511999010	Silkworm eggs	18	F
0511999020	Chrysalis of silk worm	8	C
0511999030	Dead animals, other than products of dead animals of Chapter 3	8	C
0511999040	Paring and similar waste of rawhides or skins	8	C
0511999090	Other	8	C
0601101000	Of tulips	8	F

HSK 2015	Description	Base Rate	Staging Category
0601102000	Of lilies	4	F
0601103000	Of dahlias	8	F
0601104000	Of hyacinthus	8	F
0601105000	Of gladiolus	8	C
0601106000	Of iris	8	F
0601107000	Of freesias	8	F
0601108000	Of narcissus	8	C
0601109000	Other	8	C
0601201000	Of tulips	8	F
0601202000	Of lilies	8	E
0601203000	Of dahlias	8	F
0601204000	Of hyacinthus	8	F
0601205000	Of gladiolus	8	C
0601206000	Chicory plants and roots	8	C
0601207000	Of iris	8	F
0601208000	Of freesias	8	F
0601209010	Of narcissus	8	C
0601209090	Other	8	C
0602101000	Of fruit trees	8	C
0602109000	Other	8	E
0602201000	Apple trees	18	A
0602202000	Pear trees	18	A
0602203000	Peach trees	18	A
0602204000	Grape vines	8	A
0602205000	Persimmon trees	8	A
0602206000	Citrus trees	18	A
0602207010	Chestnut trees	8	F
0602207020	Walnut trees	8	F
0602207030	Korean pine trees	8	F
0602209000	Other	8	F
0602300000	Rhododendrons and azaleas, grafted or not	8	E
0602400000	Roses, grafted or not	8	G
0602901010	Orchids or orchises	8	F
0602901020	Carnations	8	H
0602901030	Guzmania empire	8	C
0602901040	Gypsophilas	8	H

HSK 2015	Description	Base Rate	Staging Category
0602901050	Chrysanthemums	8	H
0602901060	Cactus	8	F
0602901090	Other	8	E
0602902011	For bonsai	8	F
0602902019	Other	8	F
0602902020	Larch trees	8	F
0602902030	Cryptomeria	8	F
0602902040	Japanese cypress	8	F
0602902050	Rigi-taeda	8	F
0602902061	For bonsai	8	F
0602902069	Other	8	E
0602902071	For bonsai	8	F
0602902079	Other	8	H
0602902081	For bonsai	8	F
0602902089	Other	8	F
0602902091	For bonsai	8	E
0602902099	Other	8	E
0602909010	Peony trees	8	F
0602909020	Camellia trees	8	F
0602909030	Mulberry trees	18	F
0602909040	Mushroom spawn	8	F
0602909090	Other	8	C
0603110000	Roses	25	G
0603120000	Carnations	25	G
0603131000	Cymbidiums	25	G
0603132000	Phalaenopsis	25	G
0603139000	Other	25	G
0603140000	Chrysanthemums	25	X
0603150000	Lilies(Lilium spp.)	25	H
0603191000	Tulips	25	G
0603192000	Gladiolus	25	X
0603194000	Gypsophila	25	X
0603199000	Other	25	G
0603900000	Other	25	H
0604201000	Mosses and lichens	8	H
0604202010	Leaves of ginkgos	8	X
0604202090	Other	8	E

HSK 2015	Description	Base Rate	Staging Category
0604209000	Other	8	C
0604901000	Mosses and lichens	8	H
0604909000	Other	8	G
0701100000	For seed	304	X
0701900000	Other	304	X
0702000000	Tomatoes, fresh or chilled.	45	H
0703101000	Onions	135% or 180won/kg whichever is the greater	X
0703102000	Shallots	27	X
0703201000	Peeled	360% or 1,800won/kg whichever is the greater	X
0703209000	Other	360% or 1,800won/kg whichever is the greater	X
0703901000	Leeks	27	G
0703909000	Other	27	F
0704100000	Cauliflowers and headed broccoli	27	G
0704200000	Brussels sprouts	27	X
0704901000	Cabbages	27	X
0704902000	Chinese cabbages	27	X
0704909000	Other	27	X
0705110000	Cabbage lettuce (head lettuce)	45	X
0705190000	Other	45	G
0705210000	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	8	E
0705290000	Other	8	F
0706101000	Carrots	30% or 134won/kg, whichever is the greater	G
0706102000	Turnips	27	X
0706901000	Radishes	30	G
0706902000	Wasabi and horseradishes	27	F
0706903000	Codonopsis	27	X
0706904000	<i>Platycodon grandiflorum</i>	27	X
0706909000	Other	27	G
0707000000	Cucumbers and gherkins, fresh or chilled.	27	H
0708100000	Peas (<i>Pisum sativum</i>)	27	G
0708200000	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	27	G
0708900000	Other leguminous vegetables	27	H

HSK 2015	Description	Base Rate	Staging Category
0709200000	Asparagus	27	X
0709300000	Aubergines (egg-plants)	27	E
0709400000	Celery other than celeriac	27	G
0709517000	Cultivated mushrooms (Agaricus bisporus)	30	F
0709519000	Other	30	F
0709591000	Pine mushrooms	30	X
0709592000	Oak mushrooms	40% or 1,625won/kg whichever is the greater	X
0709593000	Ling chiu mushrooms	30	F
0709594010	King oyster mushrooms	30	F
0709594090	Other	30	F
0709595000	Winter mushrooms	30	F
0709596000	Truffles	27	X
0709599000	Other	30	F
0709601000	Sweet peppers (bell type)	270% or 6,210won/kg whichever is the greater	X
0709609000	Other	270% or 6,210won/kg whichever is the greater	X
0709700000	Spinach, New Zealand spinach and orache spinach (garden spinach)	27	G
0709910000	Globe artichokes	27	E
0709920000	Olives	27	F
0709930000	Pumpkins, squash and gourds(Cucurbita spp.)	27	H
0709991000	Bracken	30	X
0709992000	Flowering ferns	27	X
0709999000	Other	27	H
0710100000	Potatoes	27	F
0710210000	Peas (Pisum sativum)	27	G
0710220000	Beans (Vigna spp., Phaseolus spp.)	27	G
0710290000	Other	27	D
0710300000	Spinach, New Zealand spinach and orache spinach (garden spinach)	27	E
0710400000	Sweet corn	30	F
0710801000	Onions	27	X
0710802000	Garlic	27	X
0710803000	Bamboo shoots	27	X
0710804000	Carrots	27	E

HSK 2015	Description	Base Rate	Staging Category
0710805000	Bracken	30	X
0710806000	Pine mushrooms	27	X
0710807000	Fruits of the genus Capsicum or of the genus Pimenta	27	X
0710808010	Aster(Aster Scaber Thunb., Aster Tataricus L. f., Ligularia Fischeri (Ledeb.) Turcz., Solidago Virgaurea Subsp. Asiatica Kitam. ex Hara var. Asiatica)	27	D
0710808020	Korean thistle(Cirsium Setidens (Dunn) Nakai)	27	D
0710809000	Other	27	C
0710900000	Mixtures of vegetables	27	H
0711200000	Olives	27	C
0711400000	Cucumbers and gherkins	30	X
0711510000	Mushrooms of the genus Agaricus	30	C
0711591000	Truffles	27	X
0711599000	Other	30	C
0711901000	Garlic	360% or 1,800won/kg whichever is the greater	X
0711903000	Bamboo shoots	27	X
0711904000	Carrots	30	G
0711905010	Bracken	30	X
0711905020	Flowering ferns	27	X
0711905091	Fruits of the genus capsicum or of the genus pimenta	270% or 6,210won/kg whichever is the greater	X
0711905099	Other	27	X
0711909000	Mixtures of vegetables	27	X
0712200000	Onions	135% or 180won/kg whichever is the greater	X
0712311000	Cultivated mushrooms (Agaricus bisporus)	30	E
0712319000	Other	30% or 1,218won/kg, whichever is the greater	E
0712320000	Wood ears (Auricularia spp.)	30% or 1,218won/kg, whichever is the greater	X
0712330000	Jelly fungi (Tremella spp.)	30% or 1,218won/kg, whichever is the greater	E
0712391010	Pine mushrooms	30	X
0712391020	Oak mushrooms	40% or 1,625won/kg whichever is the greater	X

HSK 2015	Description	Base Rate	Staging Category
0712391030	Ling chiu mushrooms	30% or 842won/kg, whichever is the greater	E
0712391040	Oyster mushrooms	30	E
0712391050	Winter mushrooms	30	E
0712391090	Other	30% or 1,218won/kg, whichever is the greater	E
0712392000	Truffles	27	X
0712901000	Garlic	360% or 1,800won/kg whichever is the greater	X
0712902010	Bracken	30% or 1,807won/kg, whichever is the greater	X
0712902020	Radishes	30	X
0712902030	Welsh onions	30% or 1,159won/kg, whichever is the greater	X
0712902040	Carrots	30% or 864won/kg, whichever is the greater	F
0712902050	Pumpkins	30	X
0712902060	Cabbages	30	G
0712902070	Taro stems	30	F
0712902080	Sweet potato stems	30	F
0712902091	Sweet corn for seeds	370	X
0712902092	Sweet corn, excluding those for seeds	370	X
0712902093	Potatoes	27	X
0712902094	Flowering ferns	30% or 1,446won/kg, whichever is the greater	X
0712902095	Codonopsis	30	X
0712902096	Aster(Aster Scaber Thunb., Aster Tataricus L. f., Ligularia Fischeri (Ledeb.) Turcz., Solidago Virgaurea Subsp. Asiatica Kitam. ex Hara var. Asiatica)	30	X
0712902097	Korean thistle(Cirsium Setidens (Dunn) Nakai)	30	X
0712902099	Other	30	X
0712909000	Mixtures of vegetables	27	X
0713101000	For seed	27	F
0713102000	For feeding	0	A
0713109000	Other	27	F
0713200000	Chickpeas (garbanzos)	27	X

HSK 2015	Description	Base Rate	Staging Category
0713311000	For seed	607.5	X
0713319000	Other	607.5	X
0713321000	For seed	420.8	X
0713329000	Other	420.8	X
0713331000	For seed	27	X
0713339000	Other	27	E
0713340000	Bambara beans(Vigna subterranea or Voandzeia subterranea)	27	X
0713350000	Cow peas(Vigna unguiculata)	27	E
0713390000	Other	27	E
0713400000	Lentils	27	F
0713500000	Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	27	F
0713600000	Pigeon peas(Cajanus cajan)	27	E
0713900000	Other	27	C
0714101000	Fresh	887.4	E
0714102010	Chips	887.4	G
0714102020	Pellets	887.4	H
0714102090	Other	887.4	H
0714103000	Chilled	887.4	G
0714104000	Frozen	45	E
0714201000	Fresh	385% or 338won/kg whichever is the greater	X
0714202000	Dried	385	X
0714203000	Chilled	385	X
0714204000	Frozen	45	X
0714209000	Other	385	X
0714301000	Frozen	45	X
0714309000	Other	385	X
0714401000	Frozen	45	X
0714409000	Other	385	X
0714501000	Frozen	45	X
0714509000	Other	385	X
0714901010	Frozen	45	X
0714901090	Other	18	X
0714909010	Frozen	45	X
0714909090	Other	385	X

HSK 2015	Description	Base Rate	Staging Category
0801110000	Desiccated	30	X
0801120000	In the inner shell(endocarp)	30	G
0801190000	Other	30	G
0801210000	In shell	30	G
0801220000	Shelled	30	X
0801310000	In shell	8	G
0801320000	Shelled	8	X
0802110000	In shell	8	G
0802120000	Shelled	8	G
0802210000	In shell	8	E
0802220000	Shelled	8	E
0802310000	In shell	45	X
0802320000	Shelled	30	X
0802410000	In shell	219.4% or 1,470won/kg whichever is the greater	X
0802420000	Shelled	219.4% or 1,470won/kg whichever is the greater	X
0802510000	In shell	30	F
0802520000	Shelled	30	F
0802610000	In shell	30	E
0802620000	Shelled	30	F
0802700000	kola nuts(Cola spp.)	30	X
0802800000	Areca nuts	30	F
0802901010	In shell	566.8% or 2,664won/kg whichever is the greater	X
0802901020	Shelled	566.8% or 2,664won/kg whichever is the greater	X
0802902010	In shell	27.0% or 803won/kg whichever is the greater	X
0802902020	Shelled	27.0% or 803won/kg whichever is the greater	X
0802909000	Other	30	X
0803100000	Plantains	30	G
0803900000	Other	30	G

HSK 2015	Description	Base Rate	Staging Category
0804100000	Dates	30	G
0804200000	Figs	30	F
0804300000	Pineapples	30	D
0804400000	Avocados	30	H
0804501000	Guavas	30	X
0804502000	Mangoes	30	D
0804503000	Mangosteens	30	X
0805100000	Oranges	50	X
0805201000	Korean citrus	144	X
0805209000	Other	144	X
0805400000	Grapefruit, including pomelos	30	G
0805501000	Lemons (Citrus limon, Citrus limonum)	30	H
0805502010	Citrus aurantifolia	30	X
0805502020	Citrus latifolia	144	X
0805900000	Other	144	X
0806100000	Fresh	45	X
0806200000	Dried	21	G
0807110000	Watermelons	45	H
0807190000	Other	45	E
0807200000	Papaws (papayas)	30	G
0808100000	Apples	45	X
0808300000	Pears	45	X
0808400000	Quinces	45	F
0809100000	Apricots	45	F
0809210000	Sour cherries(Prunus cerasus)	24	G
0809290000	Other	24	G
0809300000	Peaches, including nectarines	45	X
0809401000	Plums	45	F
0809402000	Sloes	45	F
0810100000	Strawberries	45	X
0810200000	Raspberries, blackberries, mulberries and loganberries	45	G
0810300000	Black, white or red currants and gooseberries	45	F
0810400000	Cranberries, bilberries and other fruits of the genus Vaccinium	45	G
0810500000	Kiwifruit	45	F
0810600000	Durians	45	G

HSK 2015	Description	Base Rate	Staging Category
0810701000	Sweet persimmons	45	X
0810709000	Other	50	X
0810903000	Jujubes	611.5% or 5,800won/kg, whichever is the greater	X
0810905000	Mumes	50	X
0810909000	Other	45	E
0811100000	Strawberries	30	X
0811200000	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	30	G
0811901000	Chestnuts	30	X
0811902000	Jujubes	30	X
0811903000	Pine-nuts	30	X
0811909000	Other	30	C
0812100000	Cherries	30	F
0812901000	Strawberries	30	X
0812909000	Other	30	G
0813100000	Apricots	45	F
0813200000	Prunes	18	F
0813300000	Apples	45	X
0813401000	Persimmons	50	X
0813402000	Jujubes	611.5% or 5,800won/kg whichever is the greater	X
0813409000	Other	45	X
0813500000	Mixtures of nuts or dried fruits of this Chapter	45	X
0814001000	Peel of citrus fruit	30	F
0814002000	Peel of melons (including watermelons)	30	F
0901110000	Not decaffeinated	2	A
0901120000	Decaffeinated	2	A
0901210000	Not decaffeinated	8	A
0901220000	Decaffeinated	8	A
0901901000	Coffee husks and skins	3	A
0901902000	Coffee substitutes containing coffee	8	A
0902100000	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	513.6	X

HSK 2015	Description	Base Rate	Staging Category
0902200000	Other green tea (not fermented)	513.6	X
0902300000	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	40	E
0902400000	Other black tea (fermented) and other partly fermented tea	40	F
0903000000	Maté.	25	E
0904110000	Neither crushed nor ground	8	C
0904120000	Crushed or ground	8	G
0904210000	Dried, neither crushed nor ground	270% or 6,210won/kg whichever is the greater	X
0904220000	Crushed or ground	270% or 6,210won/kg whichever is the greater	X
0905100000	Neither crushed nor ground	8	C
0905200000	Crushed or ground	8	A
0906110000	Cinnamon(Cinnamomum zeylanicum Blume)	8	F
0906191000	Cinnamon, other than Cinnamomum zeylanicum Blume	8	C
0906192000	Cinnamon tree flowers	8	C
0906201000	Cinnamon	8	F
0906202000	Cinnamon tree flowers	8	F
0907100000	Neither crushed nor ground	8	C
0907200000	Crushed or ground	8	C
0908110000	Neither crushed nor ground	8	G
0908120000	Crushed or ground	8	G
0908210000	Neither crushed nor ground	8	C
0908220000	Crushed or ground	8	A
0908310000	Neither crushed nor ground	8	C
0908320000	Crushed or ground	8	A
0909210000	Neither crushed nor ground	8	C
0909220000	Crushed or ground	8	A
0909310000	Neither crushed nor ground	8	C
0909320000	Crushed or ground	8	A
0909611000	Seeds of anise or badian	8	C
0909612000	Seeds of caraway	8	C
0909613000	Seeds of fennel and juniper berries	8	C
0909621000	Seeds of anise or badian	8	A
0909622000	Seeds of caraway	8	C

HSK 2015	Description	Base Rate	Staging Category
0909623000	Seeds of fennel and juniper berries	8	C
0910111000	Fresh or chilled	377.3% or 931won/kg whichever is the greater	X
0910112000	Dried	377.3% or 931won/kg whichever is the greater	X
0910119000	Other	377.3% or 931won/kg whichever is the greater	X
0910121000	Fresh or chilled	377.3% or 931won/kg whichever is the greater	X
0910122000	Dried	377.3% or 931won/kg whichever is the greater	G
0910129000	Other	377.3% or 931won/kg whichever is the greater	X
0910200000	Saffron	8	C
0910300000	Turmeric (curcuma)	8	F
0910911000	Curry	8	F
0910919000	Other	8	F
0910991000	Thyme; bay leaves	8	G
0910999000	Other	8	F
1001110000	Seed	3	B
1001190000	Other	3	A
1001911000	Meslin	3	B
1001919000	Other	1.8	A
1001991010	Meslin	3	A
1001991090	Other	0	A
1001992010	Meslin	3	A
1001992090	Other	1.8	A
1001999010	Meslin	3	A
1001999090	Other	1.8	A
1002100000	Seed	108.7	F
1002900000	Other	3	A
1003101000	Malting barley	513	X
1003102000	Unhulled barley	324% or 326won/kg whichever is the greater	X
1003103000	Naked barley	299.7% or 361won/kg whichever is the greater	X
1003109000	Other	299.7	X

HSK 2015	Description	Base Rate	Staging Category
1003901000	Malting barley	513	X
1003902000	Unhulled barley	324% or 326won/kg whichever is the greater	X
1003903000	Naked barley	299.7% or 361won/kg whichever is the greater	X
1003909000	Other	299.7	X
1004100000	Seed	554.8	F
1004900000	Other	3	A
1005100000	For seed	328	X
1005901000	For feeding	328	F
1005902000	Popcorn	630	X
1005909000	Other	328	X
1006100000	Rice in the husk (paddy or rough)	513	Y
1006201000	Nonglutinous	513	Y
1006202000	Glutinous	513	Y
1006301000	Nonglutinous	513	Y
1006302000	Glutinous	513	Y
1006400000	Broken rice	513	Y
1007100000	Seed	779.4	X
1007900000	Other	3	A
1008100000	Buckwheat	256.1	X
1008211000	Foxtail millet(<i>Setaria italica</i>)	18	E
1008219000	Other	3	A
1008291000	Foxtail millet(<i>Setaria italica</i>)	3	A
1008299000	Other	3	A
1008300000	Canary seeds	3	A
1008400000	Fonio(<i>Digitaria</i> spp.)	800.3	X
1008500000	Quinoa(<i>Chenopodium quinoa</i>)	800.3	X
1008600000	Triticale	800.3	X
1008900000	Other cereals	800.3	X
1101001000	Of wheat	3	B
1101002000	Of meslin	5	B
1102200000	Maize (corn) flour	5	B
1102901000	Barley flour	260	X
1102902000	Rice flour	513	Y
1102903000	Rye flour	5	B
1102909000	Other	800.3	X

HSK 2015	Description	Base Rate	Staging Category
1103110000	Of wheat	288.2	X
1103130000	Of maize (corn)	162.9	X
1103191000	Of barley	260	X
1103192000	Of oats	554.8	X
1103193000	Of rice	513	Y
1103199000	Other	800.3	X
1103201000	Of wheat	288.2	X
1103202000	Of rice	513	Y
1103203000	Of barley	260	X
1103209000	Other	800.3	X
1104120000	Of oats	554.8	X
1104191000	Of rice	513	Y
1104192000	Of barley	233	X
1104199000	Other	800.3	X
1104220000	Of oats	554.8	X
1104230000	Of maize (corn)	167	X
1104291000	Of coicis semen	800.3	X
1104292000	Of barley	126	X
1104299000	Other	800.3	X
1104301000	Of rice	5	X
1104309000	Other	5	X
1105100000	Flour, meal and powder	304	X
1105200000	Flakes, granules and pellets	304	X
1106100000	Of the dried leguminous vegetables of heading 07.13	8	F
1106201000	Of arrow roots	8	F
1106209000	Other	8	F
1106300000	Of the products of Chapter 8	8	F
1107100000	Not roasted	269	X
1107201000	Smoked	269	X
1107209000	Other	27	F
1108110000	Wheat starch	50.9	X
1108121000	For food	226	X
1108129000	Other	226	X
1108130000	Potato starch	455	X
1108141000	For food	455	X
1108149000	Other	455	X

HSK 2015	Description	Base Rate	Staging Category
1108191000	Of sweet potato	241.2	X
1108199000	Other	800.3	X
1108200000	Inulin	800.3	X
1109000000	Wheat gluten, whether or not dried.	8	F
1201101000	For bean sprouts	487% or 956won/kg whichever is the greater	X
1201109000	Other	487% or 956won/kg whichever is the greater	X
1201901000	For soya beans oil and oil cake	487% or 956won/kg whichever is the greater	X
1201902000	For feeding	487% or 956won/kg whichever is the greater	X
1201903000	For bean sprouts	487% or 956won/kg whichever is the greater	X
1201909000	Other	487% or 956won/kg whichever is the greater	X
1202301000	In shell	230.5	X
1202302000	Shelled, whether or not broken	230.5	X
1202410000	In shell	230.5	X
1202420000	Shelled, whether or not broken	230.5	X
1203000000	Copra.	3	A
1204000000	Linseed, whether or not broken.	3	A
1205101000	Seeds for fodder planting	0	A
1205109000	Other	10	E
1205901000	Seeds for fodder planting	0	A
1205909000	Other	10	E
1206000000	Sunflower seeds, whether or not broken.	25	F
1207100000	Palm nuts and kernels	3	A
1207210000	Seed	3	A
1207291000	For feeding	2	A
1207299000	Other	3	A
1207300000	Castor oil seeds	3	A
1207400000	Sesamum seeds	630% or 6,660won/kg whichever is the greater	X
1207500000	Mustard seeds	3	A
1207600000	Safflower(Carthamus tinctorius) seeds	3	A

HSK 2015	Description	Base Rate	Staging Category
1207700000	Melon seeds	3	A
1207910000	Poppy seeds	3	A
1207991000	Perilla seeds	40% or 410won/kg, whichever is the greater	X
1207992000	Shea nuts (Karite nuts)	3	A
1207999000	Other	3	A
1208100000	Of soya beans	3	A
1208900000	Other	3	A
1209100000	Sugar beet seeds	0	A
1209210000	Lucerne(alfalfa) seeds	0	A
1209220000	Clover(<i>Trifolium</i> spp.) seeds	0	A
1209230000	Fescue seeds	0	A
1209240000	Kentucky blue grass(<i>Poa pratensis</i> L.) seeds	0	A
1209250000	Rye grass(<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds	0	A
1209291000	Lupine seed	0	A
1209292000	Sudan grass seed	0	A
1209293000	Orchard grass seeds	0	A
1209294000	Timothy grass seed	0	A
1209299000	Other	0	A
1209300000	Seeds of herbaceous plants cultivated principally for their flowers	0	A
1209911010	Onion seeds	0	A
1209911090	Other	0	A
1209912000	Radish seeds	0	A
1209913000	Seeds of chili peppers or sweet peppers(<i>Capsicum annuum</i>)	0	A
1209914000	Cabbage seeds	0	A
1209915000	Tomato seeds	0	A
1209919000	Other	0	A
1209991010	Seeds of oak	0	A
1209991090	Other	0	A
1209992000	Seeds of fruit trees	0	A
1209993000	Tobacco seed	0	A
1209994000	Lawn seed	0	A
1209999000	Other	0	A
1210100000	Hop cones, neither ground nor powdered nor in the form of pellets	30	X

HSK 2015	Description	Base Rate	Staging Category
1210201000	Hop cones	30	X
1210202000	Lupulin	30	X
1211201110	Wild-cultivated ginseng	222.8	X
1211201190	Other	222.8	X
1211201211	Major roots	222.8	X
1211201219	Other	222.8	X
1211201291	Major roots	222.8	X
1211201299	Other	222.8	X
1211201311	Major roots	754.3	X
1211201319	Other	754.3	X
1211201391	Major roots	754.3	X
1211201399	Other	754.3	X
1211202110	Powder	18	X
1211202120	Tablet or capsule	18	X
1211202190	Other	18	X
1211202210	Powder	754.3	X
1211202220	Tablet or capsule	754.3	X
1211202290	Other	754.3	X
1211209100	Leaves and stems of ginseng	754.3	X
1211209200	Ginseng seed	754.3	X
1211209900	Other	754.3	X
1211300000	Coca leaf	8	C
1211400000	Poppy straw	8	C
1211901000	Aconiti tuber	8	F
1211902000	Coptidis rhizoma	8	F
1211903000	Polygalae radix	8	F
1211904000	Fritillariae roylei bulbus	8	F
1211905000	Eucommiae cortex	8	F
1211906000	Liquorice roots	8	F
1211909010	Amomi semen	8	F
1211909020	Zizyphi semen	8	F
1211909030	Quisqualis fructus	8	F
1211909040	Longanae arillus	8	F
1211909050	Crataegi fructus	8	F
1211909060	Nelumbo semen	8	F
1211909070	Pepper mint	8	F
1211909080	Japanese pepper	8	F

HSK 2015	Description	Base Rate	Staging Category
1211909091	Dried platycodon grandiflorum	8	X
1211909092	Barbary wolfberry fruit (Lycium chinese Mill)	8	F
1211909093	Chinese magnolia fruit(Schisandra chinensis Bail)	8	F
1211909099	Other	8	B
1212211010	Dried	20	F
1212211020	Chilled	20	F
1212211030	Frozen	10	F
1212211090	Other	20	F
1212212010	Dried	20	F
1212212020	Salted	20	F
1212212030	Chilled	20	E
1212212040	Frozen	45	E
1212212090	Other	20	E
1212213010	Dried	20	C
1212213020	Chilled	20	C
1212213030	Frozen	45	C
1212213090	Other	20	C
1212214010	Fresh	20	C
1212214020	Chilled	20	C
1212214030	Frozen	45	C
1212214090	Other	20	C
1212215010	Salted	20	F
1212215020	Chilled	20	E
1212215030	Frozen	45	E
1212215090	Other	20	E
1212216010	Frozen	45	C
1212216090	Other	20	C
1212217011	Frozen	45	C
1212217019	Other	20	C
1212217021	Frozen	45	C
1212217029	Other	20	C
1212217031	Frozen	45	C
1212217039	Other	20	C
1212218011	Frozen	45	C
1212218019	Other	20	C
1212218021	Frozen	45	C

HSK 2015	Description	Base Rate	Staging Category
1212218029	Other	20	C
1212218031	Frozen	45	C
1212218039	Other	20	C
1212219011	Frozen	45	C
1212219019	Other	20	C
1212219091	Frozen	45	C
1212219099	Other	20	C
1212291010	Frozen	10	E
1212291090	Other	20	E
1212292010	Frozen	45	D
1212292090	Other	20	D
1212293010	Frozen	45	C
1212293090	Other	20	C
1212294010	Frozen	45	C
1212294090	Other	20	C
1212295010	Frozen	45	D
1212295090	Other	20	D
1212296010	Frozen	45	C
1212296090	Other	20	C
1212297011	Frozen	45	C
1212297019	Other	20	C
1212297021	Frozen	45	C
1212297029	Other	20	C
1212297031	Frozen	45	C
1212297039	Other	20	C
1212298011	Frozen	45	C
1212298019	Other	20	C
1212298021	Frozen	45	C
1212298029	Other	20	C
1212298031	Frozen	45	C
1212298039	Other	20	C
1212299011	Frozen	45	C
1212299019	Other	20	C
1212299091	Frozen	45	C
1212299099	Other	20	C
1212910000	Sugar beet	3	E
1212920000	Locust beans(carob)	20	X

HSK 2015	Description	Base Rate	Staging Category
1212930000	Sugar cane	3	F
1212940000	Chicory roots	8	C
1212992000	Tuber of kuyaku	8	F
1212993000	Pollen	8	F
1212996000	Apricot, peach (including nectarine) or plum stones and kernels	8	F
1212999000	Other	8	A
1213000000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	8	F
1214101000	For feeding	1	A
1214109000	Other	10	A
1214901000	Fodder roots	100.5	X
1214909011	For feeding	1	A
1214909019	Other	18	A
1214909090	Other	100.5	X
1301200000	Gum Arabic	3	A
1301901000	Oleoresins	3	F
1301902010	Shellac	3	A
1301902090	Other	3	A
1301909000	Other	3	C
1302110000	Opium	8	C
1302120000	Of liquorice	8	C
1302130000	Of hops	30	X
1302191110	White ginseng extract	20	X
1302191120	White ginseng extract powder	20	X
1302191190	Other	20	X
1302191210	Red ginseng extract	754.3	X
1302191220	Red ginseng extract powder	754.3	X
1302191290	Other	754.3	X
1302191900	Other	20	X
1302192000	Cashew nut shell liquid	8	F
1302193000	Natural lacquer	8	F
1302199010	Saps and extracts of aloes	8	C
1302199020	Cola extract	8	F
1302199031	Angelicae Gigantis Radix Extract(Angelica gigas, Angelica acutiloba)	8	C
1302199032	Schisandrae Fructus Extract(Schisandra chinensis)	8	C

HSK 2015	Description	Base Rate	Staging Category
1302199033	Paeoniae Radix Extract (Paeonia lactiflora, Paeonia japonica, Paeonia obovata)	8	C
1302199034	Cnidii Rhizoma Extract(Cnidium officinale, Ligusticum chuanxiong)	8	C
1302199035	Astragali Radix Extract(Astragalus membranaceus, Astragalus mongholicus)	8	C
1302199039	Other	8	C
1302199091	Vanilla oleoresin or vanilla extract	8	F
1302199099	Other	8	C
1302200000	Pectic substances, pectinates and pectates	8	F
1302311000	Agar-agar in stripe form	8	C
1302312000	Agar-agar, powdered	8	C
1302319000	Other	8	C
1302320000	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	8	C
1302390000	Other	8	F
1401101000	Bamboos, phyllostachys	8	F
1401102000	Raw bamboos	8	F
1401109000	Other	8	F
1401201000	Split or drawn	8	E
1401209000	Other	8	E
1401901000	Bark of arrow root's stems	8	F
1401909000	Other	8	F
1404200000	Cotton linters	3	A
1404901000	Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo)	3	F
1404902010	Bark of paper mulberry	3	F
1404902020	Bark of edgeworthia papyrifera	3	F
1404902090	Other	3	F
1404903010	Leaves of quercus dentata	5	F
1404903020	Leaves of smilax china	5	F
1404903090	Other	5	F
1404904000	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material	3	F
1404905000	Vegetable materials of a kind used	3	A

HSK 2015	Description	Base Rate	Staging Category
	primarily in brooms or in brushes(for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles		
1404906010	Gall nuts	3	F
1404906020	Almond hulls	3	F
1404906090	Other	3	F
1404909000	Other	3	F
1501101000	Of an acid value not exceeding 1	3	A
1501109000	Other	3	A
1501201000	Of an acid value not exceeding 1	3	A
1501209000	Other	3	A
1501900000	Other	3	A
1502101010	Of a acid value not exceeding 2	2	A
1502101090	Other	2	A
1502109000	Other	3	A
1502901010	Of a acid value not exceeding 2	2	A
1502901090	Other	2	A
1502909000	Other	3	A
1503002000	Lard-oil	3	A
1503009000	Other	3	A
1504101000	Sharks' liver oil and its fractions	3	C
1504109000	Other	3	C
1504200000	Fats and oils and their fractions, of fish, other than liver oils.	3	C
1504301000	Whale oil and its fractions	3	C
1504309000	Other	3	C
1505001000	Wool grease, crude	3	A
1505009000	Other	3	A
1506001000	Neat's foot oil and its fractions	3	A
1506009000	Other	3	A
1507101000	For food	5	F
1507102000	For manufacturing biodiesel	5	F
1507109000	Other	5	G
1507901010	For food	5	X
1507901020	For manufacturing biodiesel	5	F
1507901090	Other	5	F
1507909000	Other	5	F
1508100000	Crude oil	27	X

HSK 2015	Description	Base Rate	Staging Category
1508901000	Refined oil	27	X
1508909000	Other	27	X
1509100000	Virgin	5	C
1509900000	Other	5	F
1510000000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	5	F
1511100000	Crude oil	3	A
1511901000	Palm olein	2	A
1511902000	Palm stearin	2	A
1511909000	Other	2	A
1512111000	Sunflower-seed oil	5	F
1512112000	Safflower oil	5	F
1512191010	Sunflower-seed oil	5	F
1512191020	Safflower oil	5	F
1512199010	Sunflower-seed oil	5	F
1512199020	Safflower oil	5	F
1512210000	Crude oil, whether or not gossypol has been removed	5	C
1512291000	Refined oil	5	C
1512299000	Other	5	C
1513110000	Crude oil	3	A
1513191000	Refined oil	3	A
1513199000	Other	3	A
1513211000	Palm kernel oil	5	C
1513212000	Babassu oil	8	C
1513291010	Palm kernel oil	5	C
1513291020	Babassu oil	8	C
1513299000	Other	8	C
1514110000	Crude oil	5	X
1514191000	Refined oil	5	X
1514199000	Other	5	F
1514911000	Other Rape oil or colza oil	5	X
1514912000	Mustard oil	5	E
1514991010	Other Rape oil or colza oil	5	E
1514991020	Mustard oil	5	E

HSK 2015	Description	Base Rate	Staging Category
1514999000	Other	5	E
1515110000	Crude oil	5	C
1515190000	Other	5	C
1515210000	Crude oil	5	E
1515290000	Other	5	F
1515300000	Castor oil and its fractions	5	C
1515500000	Sesame oil and its fractions	630% or 12,060won/kg whichever is the greater	X
1515901000	Perilla oil and its fractions	36	X
1515909010	Rice bran oil and its fractions	5	F
1515909020	Camellia oil and its fractions	8	F
1515909030	Joboba oil and its fractions	8	F
1515909040	Tung oil and its fractions	8	F
1515909090	Other	5	C
1516101000	Beef tallow and its fractions	8	F
1516102000	Whale oil and its fractions	8	C
1516109000	Other	8	F
1516201010	Peanut oil and its fraction	36	X
1516201020	Sunflower seed oil and its fraction	36	X
1516201030	Rape or colza oil and its fraction	36	X
1516201040	Perilla oil and its fraction	36	X
1516201050	Sesame oil and its fraction	36	X
1516202010	Coconut (copra) oil and its fraction	8	F
1516202020	Palm oil and its fraction	8	F
1516202030	Maize oil and its fraction	8	F
1516202040	Cotton seed oil and its fraction	8	F
1516202050	Soya-bean oil and its fraction	8	F
1516202090	Other	8	C
1517100000	Margarine, excluding liquid margarine	8	F
1517901000	Imitation lard	8	F
1517902000	Shortening	8	F
1517909000	Other	8	C
1518001000	Dehydrated castor oil	8	F
1518002000	Epoxidised soya-bean oil	8	F
1518009010	For feeding	5	F
1518009090	Other	8	F

HSK 2015	Description	Base Rate	Staging Category
1520000000	Glycerol, crude; glycerol waters and glycerol lyes.	8	C
1521101000	Carnauba wax	8	C
1521102000	Palm wax	8	C
1521109000	Other	8	C
1521901000	Spermaceti	8	C
1521902000	Beeswax	8	C
1521909000	Other	8	C
1522001010	Natural	8	F
1522001090	Other	8	F
1522009000	Other	8	F
1601001000	Sausages	18	F
1601009000	Other	30	X
1602100000	Homogenised preparations	30	X
1602201000	In airtight containers	30	F
1602209000	Other	30	F
1602311000	In airtight containers	30	F
1602319000	Other	30	F
1602321010	Samge-tang ^(k)	30	X
1602321090	Other	30	X
1602329000	Other	30	X
1602391000	In airtight containers	30	X
1602399000	Other	30	X
1602411000	In airtight containers	30	X
1602419000	Other	27	X
1602421000	In airtight containers	30	X
1602429000	Other	27	X
1602491000	In airtight containers	30	X
1602499000	Other	27	X
1602501000	In airtight containers	72	X
1602509000	Other	72	X
1602901000	In airtight containers	30	X
1602909000	Other	30	X
1603001000	Meat extracts	30	X
1603002000	Meat juices	30	X
1603003000	Fish extracts	30	C
1603004000	Fish juices	30	C

HSK 2015	Description	Base Rate	Staging Category
1603009000	Other	30	E
1604111000	In airtight containers	20	B
1604119000	Other	20	B
1604121000	In airtight containers	20	D
1604129000	Other	20	E
1604131000	In airtight containers	20	C
1604139000	Other	20	C
1604141011	In oil	20	B
1604141012	Boiled	20	B
1604141019	Other	20	B
1604141021	In oil	20	G
1604141022	Boiled	20	G
1604141029	Other	20	G
1604141031	In oil	20	B
1604141032	Boiled	20	B
1604141039	Other	20	G
1604149000	Other	20	C
1604151000	In airtight containers	20	F
1604159000	Other	20	F
1604161000	In airtight containers	20	F
1604169000	Other	20	F
1604171000	In airtight containers	20	E
1604179000	Other	20	E
1604191010	Saury	20	D
1604191020	Horse mackerel	20	F
1604191090	Other	20	F
1604199010	Jerk filefish	20	C
1604199090	Other	20	F
1604201000	Fish pastes	20	D
1604202000	Fish marinade	20	D
1604203000	Fish sausages	20	D
1604204010	Of crab flavor	20	D
1604204090	Other	20	D
1604209000	Other	20	D
1604310000	Caviar	20	C
1604320000	Caviar substitutes	20	C
1605101010	In airtight containers	20	D

HSK 2015	Description	Base Rate	Staging Category
1605101091	Red snow crab meat	20	F
1605101099	Other	20	D
1605109000	Other	20	C
1605211000	Breaded	20	X
1605219000	Other	20	X
1605290000	Other	20	G
1605301000	In airtight containers	20	C
1605309000	Other	20	C
1605401000	In airtight containers	20	C
1605409000	Other	20	C
1605511000	In airtight containers	20	X
1605519000	Other	20	G
1605521000	In airtight containers	20	D
1605529000	Other	20	E
1605531000	In airtight containers	20	E
1605539000	Other	20	E
1605541010	In airtight containers	20	C
1605541090	Other	20	C
1605542010	In airtight containers	20	F
1605542091	Seasoned squid	20	X
1605542099	Other	20	X
1605551000	In airtight containers	20	F
1605559000	Other	20	G
1605561010	In airtight containers	20	C
1605561090	Other	20	G
1605562010	In airtight containers	20	C
1605562090	Other	20	C
1605569010	In airtight containers	20	F
1605569090	Other	20	G
1605571000	In airtight containers	20	E
1605579000	Other	20	E
1605581000	In airtight containers	20	C
1605589000	Other	20	C
1605591010	In airtight containers	20	C
1605591090	Other	20	C
1605592010	In airtight containers	20	F
1605592090	Other	20	G

HSK 2015	Description	Base Rate	Staging Category
1605599010	In airtight containers	20	C
1605599090	Other	20	C
1605611000	In airtight containers	20	E
1605619000	Other	20	X
1605621000	In airtight containers	20	C
1605629000	Other	20	C
1605631000	In airtight containers	20	C
1605639000	Other	20	C
1605691000	In airtight containers	20	C
1605699000	Other	20	C
1701121000	Of a polarization not exceeding 98.5°	3	E
1701122000	Of a polarization exceeding 98.5°	3	E
1701130000	Cane sugar specified in Subheading Note 2 to this Chapter	3	A
1701141000	Of a polarization not exceeding 98.5°	3	A
1701142000	Of a polarization exceeding 98.5°	3	A
1701910000	Containing added flavouring or colouring matter	30	H
1701990000	Other	30	H
1702111000	Lactose	49.5	X
1702119000	Lactose syrup	20	X
1702191000	Lactose	49.5	X
1702199000	Lactose Syrup	20	X
1702201000	Maple sugar	8	F
1702202000	Maple syrup	8	F
1702301000	Glucose	8	E
1702302000	Glucose syrup	8	E
1702401000	Glucose	8	E
1702402000	Glucose syrup	8	E
1702500000	Chemically pure fructose	8	E
1702601000	Fructose	8	E
1702602000	Fructose syrup	8	E
1702901000	Artificial honey	243	X
1702902000	Caramel	8	F
1702903000	Maltose	8	F
1702909000	Other	8	C
1703101000	For use in manufacturing spirits	3	A

HSK 2015	Description	Base Rate	Staging Category
1703109000	Other	3	A
1703901000	For use in manufacturing spirits	3	A
1703909000	Other	3	A
1704100000	Chewing gum, whether or not sugar-coated	8	B
1704901000	Liquorice extract, not put up as confectionery	8	C
1704902010	Drops	8	C
1704902020	Caramels	8	C
1704902090	Other	8	C
1704909000	Other	8	C
1801001000	Raw	2	A
1801002000	Roasted	8	A
1802001000	Cocoa shells, husks and skins	8	C
1802009000	Other	8	C
1803100000	Not defatted	5	B
1803200000	Wholly or partly defatted	5	B
1804000000	Cocoa butter, fat and oil.	5	B
1805000000	Cocoa powder, not containing added sugar or other sweetening matter.	5	B
1806100000	Cocoa powder, containing added sugar or other sweetening matter	8	B
1806201000	Chocolate and chocolate confectionery	8	B
1806209010	Cocoa preparation containing 50 % or more by weight of milk powder	8	B
1806209090	Other	8	B
1806311000	Chocolate and chocolate confectionery	8	B
1806319000	Other	8	B
1806321000	Chocolate and chocolate confectionery	8	B
1806329000	Other	8	B
1806901000	Chocolate and chocolate confectionery	8	B
1806902111	Of prepared dry-milk	36	E
1806902119	Other	40	E
1806902191	Of oatmeal	8	C
1806902199	Other	8	C
1806902210	Of barley flour	8	C
1806902290	Other	513	Y
1806902910	Of malt extract	30	C

HSK 2015	Description	Base Rate	Staging Category
1806902920	Of food preparations of goods of headings 04.01 to 04.04	36	E
1806902991	Of oatmeal	8	C
1806902992	Of barley flour	8	C
1806902999	Other	513	Y
1806903010	Of prepared foods obtained by the swelling or roasting of cereals or cereal product	5.4	C
1806903091	Rice in grain form	8	X
1806903099	Other	8	C
1806909010	Cocoa preparation containing 50 % or more by weight of milk powder	8	C
1806909090	Other	8	C
1901101010	Prepared dry milk	36	X
1901101090	Other	40	X
1901109010	Of oatmeal	8	F
1901109090	Other	8	F
1901201000	Of rice flour	513	Y
1901202000	Of barley flour	8	F
1901209000	Other	513	Y
1901901000	Malt extract	30	F
1901902010	Of a fat content, by weight, not exceeding 30 %	36	X
1901902020	Of a fat content, by weight, exceeding 30 %	36	X
1901909010	Oat meal	8	C
1901909091	Of rice flour	513	Y
1901909092	Of barley flour	8	F
1901909099	Other	513	Y
1902111000	Spaghetti	5	F
1902112000	Macaroni	5	F
1902119000	Other	5	F
1902191000	Noodles	5	F
1902192000	Chinese vermicelli	26% or 206won/kg whichever is the greater	X
1902193000	Naeng-myun ^(k)	5	F
1902199000	Other	5	C
1902200000	Stuffed pasta, whether or not cooked or otherwise prepared	5	F
1902301010	Ramen ^(k)	5	A
1902301090	Other	5	F

HSK 2015	Description	Base Rate	Staging Category
1902309000	Other	5	F
1902400000	Couscous	5	A
1903001000	Tapioca	8	C
1903009000	Other	8	C
1904101000	Corn flakes	5.4	A
1904102000	Corn chip	5.4	A
1904103000	Puffed rice	5.4	E
1904109000	Other	5.4	A
1904201000	Of Musli type preparations	45	X
1904209000	Other	5.4	E
1904300000	Bulgur wheat	8	E
1904901010	Steamed or boiled rice	50	X
1904901090	Other	8	X
1904909000	Other	8	E
1905100000	Crispbread	8	C
1905200000	Gingerbread and the like	8	F
1905310000	Sweet biscuits	8	B
1905320000	Waffles and wafers	8	C
1905400000	Rusks, toasted bread and similar toasted products	8	F
1905901010	Bread	8	B
1905901020	Ship's biscuits	8	F
1905901030	Pastries and cakes	8	B
1905901040	Biscuits, cookies and crackers	5	B
1905901050	Bakers' wares of rice	8	F
1905901090	Other	8	B
1905909010	Empty cachets of a kind suitable for pharmaceutical use	8	F
1905909020	Rice paper	8	F
1905909090	Other	8	B
2001100000	Cucumbers and gherkins	30	F
2001901000	Fruit and nuts	30	C
2001909010	Shallots	30	F
2001909020	Tomatoes	30	E
2001909030	Cauliflower	30	E
2001909040	Sweet corn	30	E
2001909050	Rakkyo	30	X
2001909060	Garlic	30	X

HSK 2015	Description	Base Rate	Staging Category
2001909070	Onions	30	X
2001909090	Other	30	C
2002100000	Tomatoes, whole or in pieces	8	F
2002901000	Tomato paste (of a soluble solid, of 24 % or more)	5	A
2002909000	Other	8	E
2003104000	Cultivated mushrooms (Agaricus bisporus)	20	F
2003109000	Other	20	F
2003901000	Oak Mushrooms	20	X
2003902000	Pine Mushrooms	20	X
2003903000	Truffles	20	X
2003909000	Other	20	F
2004100000	Potatoes	18	X
2004901000	Sweet corn	30	F
2004909000	Other	30	X
2005101000	Pureed corn for infant	20	F
2005109000	Other	20	F
2005201000	Croquettes prepared from flakes	20	X
2005209000	Other	20	X
2005400000	Peas (Pisum sativum)	20	X
2005511000	Of small green beans	20	X
2005512000	Of small red beans	20	X
2005519000	Other	20	X
2005591000	Of small green beans	20	X
2005592000	Of small red beans	20	H
2005599000	Other	20	H
2005600000	Asparagus	20	X
2005700000	Olives	20	F
2005800000	Sweet corn (Zea mays var. saccharata)	15	F
2005910000	Bamboo shoots	20	X
2005991000	Kim-chi(㊦)	20	F
2005992000	Sauerkraut	20	X
2005993000	Aster(Aster Scaber Thunb., Aster Tataricus L. f., Ligularia Fischeri (Ledeb.) Turcz., Solidago Virgaurea Subsp. Asiatica Kitam. ex Hara var. Asiatica)	20	X
2005994000	Korean thistle(Cirsium Setidens (Dunn) Nakai)	20	X

HSK 2015	Description	Base Rate	Staging Category
2005999000	Other	20	C
2006001000	Marrons glacés	30	X
2006002000	Pineapples	30	X
2006003000	Ginger	30	F
2006004000	Lotus roots	30	F
2006005000	Peas (Pisum sativum)	20	G
2006006010	Beans shelled	20	F
2006006090	Other	20	F
2006007000	Asparagus	20	F
2006008000	Olive	20	F
2006009010	Sweet corn (Zeamays var. Saccharata)	15	F
2006009020	Bamboo shoots	20	X
2006009030	Of other vegetable	20	X
2006009090	Other	30	X
2007100000	Homogenised preparations	30	D
2007911000	Jams, fruit jellies and marmalades	30	E
2007919000	Other	30	X
2007991000	Jams, fruit jellies and marmalades	30	D
2007999000	Other	30	E
2008111000	Peanut butter	50	X
2008119000	Other	63.9	E
2008191000	Chestnuts	50	X
2008192000	Coconut	45	X
2008199000	Other	45	E
2008200000	Pineapples	45	E
2008301000	Citrus junos	45	X
2008309000	Other	45	X
2008400000	Pears	45	X
2008500000	Apricots	45	F
2008600000	Cherries	45	F
2008701000	In airtight containers, added sugar	50	X
2008709000	Other	45	X
2008800000	Strawberries	45	E
2008910000	Palm hearts	45	E
2008930000	Cranberries(Vaccinium macrocarpon, Vaccinium oxycoccus, Vaccinium vitis-idaea)	45	E

HSK 2015	Description	Base Rate	Staging Category
2008971010	In airtight containers, added sugar	50	X
2008971090	Other	45	X
2008972000	Fruit salad	45	G
2008979000	Other	45	E
2008991000	Grapes	45	G
2008992000	Apples	45	X
2008993000	Popcorn	45	F
2008994000	Salted Japanese pepper	45	X
2008999000	Other	45	D
2009110000	Frozen	54	E
2009120000	Not frozen, of a Brix value not exceeding 20	54	X
2009190000	Other	54	X
2009210000	Of a Brix value not exceeding 20	30	X
2009290000	Other	30	X
2009311000	Lemon juice	50	G
2009312000	Lime juice	50	G
2009319000	Other	54	X
2009391000	Lemon juice	50	X
2009392000	Lime juice	50	G
2009399000	Other	54	X
2009410000	Of a Brix value not exceeding 20	50	G
2009490000	Other	50	G
2009500000	Tomato juice	30	X
2009610000	Of a Brix value not exceeding 30	45	X
2009690000	Other	45	X
2009710000	Of a Brix value not exceeding 20	45	X
2009790000	Other	45	X
2009810000	Cranberries(Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice	50	G
2009891010	Peach juice	50	H
2009891020	Strawberry juice	50	G
2009891090	Other	50	D
2009892000	Juice of vegetable	30	F
2009901010	Chiefly on the basic of orange juice	50	X
2009901020	Chiefly on the basic of apple juice	50	G
2009901030	Chiefly on the basic of grape juice	50	F

HSK 2015	Description	Base Rate	Staging Category
2009901090	Other	50	G
2009902000	Of vegetables	30	F
2009909000	Other	50	F
2101111000	Instant coffee	8	B
2101119000	Other	8	B
2101121000	Preparations of instant coffee	8	B
2101129010	Of containing milk, cream or their substitutes	8	A
2101129090	Other	8	B
2101201000	Of containing sugar, lemon or their substitutes	40	X
2101209011	Of packing with tea bag	40	F
2101209019	Other	40	X
2101209090	Other	40	E
2101301000	Of barley	8	F
2101309000	Other	8	C
2102101000	Brewery yeast	8	F
2102102000	Distillery yeast	8	F
2102103000	Bakery yeast	8	F
2102104000	Culture yeast	8	F
2102109000	Other	8	F
2102201000	Inactive yeasts	8	F
2102202000	Nulook ^(k)	8	F
2102203010	Of tablet	8	F
2102203090	Other	8	F
2102204010	Of tablet	8	F
2102204090	Other	8	F
2102209000	Other	8	F
2102300000	Prepared baking powders	8	F
2103100000	Soya sauce	8	X
2103201000	Tomato ketchup	45	F
2103202000	Tomato sauces	45	F
2103301000	Mustard flour and meal	8	F
2103302000	Prepared mustard	8	F
2103901010	Bean paste	45	F
2103901020	Chinese bean paste	45	F
2103901030	Gochujang ^(k)	35	F
2103901090	Other	45	H

HSK 2015	Description	Base Rate	Staging Category
2103909010	Mayonnaise	45	C
2103909020	Instant curry	45	F
2103909030	Mixed seasonings	45	X
2103909040	Maejoo [®]	13% or 52won/kg whichever is the greater	X
2103909090	Other	45	E
2104101000	Of meat	18	D
2104102000	Of fish	30	C
2104103000	Of vegetable	18	D
2104109000	Other	18	D
2104200000	Homogenised composite food preparations	30	F
2105001010	Not containing cocoa	8	G
2105001090	Other	8	G
2105009010	Not containing cocoa	8	G
2105009090	Other	8	G
2106101000	Bean-curd	8	F
2106109020	Protein concentrates	8	F
2106109030	Textured protein substances	8	F
2106901010	Cola base	8	A
2106901020	Beverage base of perfumed fruits	8	C
2106901090	Other	8	C
2106902000	Sugar syrups, containing added flavouring or colouring matter	8	E
2106903011	Ginseng tea	8	X
2106903019	Other	8	X
2106903021	Red ginseng tea	754.3	X
2106903029	Other	754.3	X
2106904010	Laver	8	F
2106904090	Other	8	C
2106909010	Coffee creamer	8	F
2106909021	Of a butter content, by weight, not exceeding 30 %	8	F
2106909022	Of a butter content, by weight, exceeding 30 % but not exceeding 70 %	8	F
2106909023	Of a butter content, by weight, exceeding 70 %	8	F
2106909030	Preparations for use in manufacturing ice cream	8	F
2106909040	Autolyzed yeast and other yeast extracts	8	F

HSK 2015	Description	Base Rate	Staging Category
2106909050	Flavors in preparations	8	C
2106909060	Acorn flour	8	F
2106909070	Preparations with a basis of aloe	8	F
2106909080	Of preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5 % vol	30	E
2106909091	Preparations of royal jelly and honey	8	E
2106909099	Other	8	C
2201100000	Mineral waters and aerated waters	8	C
2201901000	Ice and snow	8	F
2201909000	Other	8	C
2202101000	Coloured	8	C
2202109000	Other	8	C
2202901000	Beverage based on ginseng	8	X
2202902000	Beverage of fruit juice	9	D
2202903000	Sikhye ^(k)	8	F
2202909000	Other	8	A
2203000000	Beer made from malt.	30	D
2204100000	Sparkling wine	15	G
2204211000	Red wine	15	X
2204212000	White wine	15	X
2204219000	Other	15	G
2204291000	Red wine	15	G
2204292000	White wine	15	G
2204299000	Other	15	G
2204300000	Other grape must	30	F
2205100000	In containers holding 2 l or less	15	X
2205900000	Other	15	X
2206001010	Cider	15	F
2206001020	Perry	15	F
2206001090	Other	15	F
2206002010	Cheongju ^(k)	15	F
2206002020	Yakju ^(k)	15	F
2206002030	Takju ^(k)	15	F
2206002090	Other	15	F

HSK 2015	Description	Base Rate	Staging Category
2206009010	Wine cooler (added the product of heading 20.09 or 22.02, including being made of grapes)	15	F
2206009090	Other	15	F
2207101000	Roughly distilled alcohol for beverages	10	C
2207109010	Fermented alcohol for manufacture of liquors	270	G
2207109090	Other	30	E
2207200000	Ethyl alcohol and other spirits, denatured, of any strength	8	C
2208201000	Cognac	15	C
2208209000	Other	15	C
2208301000	Scotch whisky	20	F
2208302000	Bourbon whisky	20	F
2208303000	Rye whisky	20	F
2208309000	Other	20	C
2208400000	Rum and other spirits obtained by distilling fermented sugarcane products	20	B
2208500000	Gin and geneva	20	F
2208600000	Vodka	20	F
2208701000	Ginseng wine	20	F
2208702000	Ogarpi [®] wine	20	X
2208709000	Other	20	F
2208901000	Brandies other than that of subheading 2208.20	20	F
2208904000	Soju [®]	30	B
2208906000	Kaoliang wine	30	F
2208907000	Tequila	20	F
2208909000	Other	30	C
2209001000	Brewery vinegar	8	F
2209009000	Other	8	C
2301101000	Flours, meals and pellets, of meat or meat offal	9	X
2301102000	Greaves	5	B
2301201000	Flours, meals and pellets of fish	5	C
2301209000	Other	5	D
2302100000	Of maize (corn)	5	B
2302300000	Of wheat	2	A
2302401000	Of rice	5	B
2302409000	Other	5	B

HSK 2015	Description	Base Rate	Staging Category
2302500000	Of leguminous plants	5	B
2303100000	Residues of starch manufacture and similar residues	0	A
2303200000	Beet-pulp, bagasse and other waste of sugar manufacture	5	B
2303301000	For feeding	2	B
2303309000	Other	5	A
2304000000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	1.8	A
2305000000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	5	B
2306100000	Of cotton seeds	2	A
2306200000	Of linseed	5	B
2306300000	Of sunflower seeds	5	B
2306410000	Of low erucic acid rape or colza seeds	0	A
2306490000	Other	0	A
2306500000	Of coconut or copra	2	A
2306600000	Of palm nuts or kernels	2	A
2306901000	Of sesamum seeds	63% or 72won/kg whichever is the greater	X
2306902000	Of perilla seeds	5	B
2306903000	Of maize (corn) germ	5	B
2306909000	Other	5	B
2307000000	Wine lees; argol.	5	B
2308001000	Acorns	5	F
2308002000	Horse-chestnuts	5	F
2308003000	Cotton seed hulls	5	B
2308009000	Other	46.4	X
2309101000	Dog food	5	B
2309102000	Cat food	5	B
2309901010	For pigs	4.2	A
2309901020	For fowls	4.2	A
2309901030	For fish	5	A
2309901040	For bovine	4.2	A
2309901091	Of milk replacer	71	X
2309901099	Other	5	A
2309902010	Chiefly on the basis of inorganic	50.6	X

HSK 2015	Description	Base Rate	Staging Category
	substances or minerals (excluding chiefly on the basis of micro-minerals)		
2309902020	Chiefly on the basis of flavourings	50.6	X
2309902091	Automatic approval import items as of December 31,1994 :1. Peckmor, sessalom, calfnectar and pignectar of FCA Feed flavor starter (conc.)2. FCA Feed nectars (conc.)3. FCA Feed protanox 4. FCA Encila (conc.)5. FCA Sugar mate6. Poultry, fish, mineral, calf, hy sugar and cheese of FFI Ade (conc.)7. Pig, hog, cattle, dairy, beef and kanine of FFI Krave (conc.)8. Pig and fresh of FFI Arome (cone., 2X)9. Pecuaroma-poultry Other	5	A
2309902099	Other	50.6	X
2309903010	Chiefly on the basis of antibiotics	5	A
2309903020	Chiefly on the basis of vitamins	5	A
2309903030	Chiefly on the basis of micro minerals	5	A
2309903090	Other	5	A
2309909010	Bait for fishing	5	X
2309909090	Other	50.6	X
2401101000	Flue-cured	20	G
2401102000	Burley	20	G
2401103000	Oriental	20	X
2401109000	Other	20	G
2401201000	Flue-cured	20	G
2401202000	Burley	20	G
2401203000	Oriental	20	G
2401209000	Other	20	G
2401301000	Stems	20	G
2401302000	Scraps	20	G
2401309000	Other	20	G
2402101000	Cigar	40	E
2402102000	Cheroot	40	E
2402103000	Cigarillos	40	G
2402201000	Filter tip cigarettes	40	X
2402209000	Other	40	X
2402900000	Other	40	G
2403110000	Water pipe tobacco specified in Subheading Note 1 to this Chapter	40	F

HSK 2015	Description	Base Rate	Staging Category
2403191000	Pipe tobacco	40	X
2403199000	Other	40	F
2403911000	Tobacco sheets	32.8	G
2403919000	Other	40	G
2403991000	Chewing tobacco	40	G
2403992000	Snuff	40	G
2403993000	Tobacco extracts and essences	40	G
2403994000	Tobacco holding in one's mouth(for example, Snus)	40	G
2403999000	Other	40	G
2501001010	Rock salt	1	A
2501001020	Sea salt made by the heat of the sun	1	D
2501009010	Edible salt	8	D
2501009020	Pure sodium chloride	8	D
2501009090	Other	8	D
2502000000	Unroasted iron pyrites.	2	A
2503000000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	2	A
2504101000	Natural graphite, crystalline	3	A
2504102000	Natural graphite, amorphous	3	A
2504109000	Other	3	A
2504901000	Natural graphite, crystalline	3	A
2504902000	Natural graphite, amorphous	3	A
2504909000	Other	3	A
2505100000	Silica sands and quartz sands	2	A
2505901010	Clayey sand	3	A
2505901020	Felspathic sand	3	A
2505901090	Other	3	A
2505909000	Other	3	A
2506101000	Containing less than 0.06 % of impurities	3	A
2506102000	Containing not less than 0.06 % but not more than 0.1 % of impurities	3	A
2506103000	Containing more than 0.1 % of impurities	3	A
2506201000	Crude or roughly trimmed	3	A
2506209000	Other	3	A
2507001010	Not calcined	3	A
2507001090	Other	3	A

HSK 2015	Description	Base Rate	Staging Category
2507002010	Gairome clays	3	A
2507002020	Kibushi clays	3	A
2507002090	Other	3	A
2507009000	Other	3	A
2508100000	Bentonite	3	A
2508300000	Fire-clay	3	A
2508401000	Acid clay	3	A
2508402000	Decolourising earths and fuller's earth	3	A
2508409000	Other	3	A
2508501000	Andalusite	3	A
2508502000	Kyanite	3	A
2508503000	Sillimanite	3	A
2508600000	Mullite	3	A
2508701000	Shamotte	3	A
2508702000	Dinas earth	3	A
2509000000	Chalk.	3	A
2510101000	Natural calcium phosphates	0	A
2510102000	Natural aluminium calcium phosphates	1	A
2510109000	Other	1	A
2510201000	Natural calcium phosphates	3	A
2510202000	Natural aluminium calcium phosphates	3	A
2510209000	Other	3	A
2511100000	Natural barium sulphate (barytes)	3	A
2511200000	Natural barium carbonate (witherite)	3	A
2512000000	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	3	A
2513101000	Crude or in irregular pieces, including crushed pumice ("bimskies")	3	A
2513109000	Other	3	A
2513201010	Emery	3	A
2513201020	Natural corundum	3	A
2513201030	Natural garnet	3	A
2513201090	Other	3	A
2513202010	Emery	3	A

HSK 2015	Description	Base Rate	Staging Category
2513202020	Natural corundum	3	A
2513202030	Natural garnet	3	A
2513202090	Other	3	A
2514001000	Crude or roughly trimmed	3	A
2514009000	Other	3	A
2515111000	Marble	3	A
2515112000	Travertine	3	A
2515121000	Marble	3	A
2515122000	Travertine	3	A
2515200000	Ecaussine and other calcareous monumental or building stone; alabaster	3	A
2516110000	Crude or roughly trimmed	3	A
2516120000	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	3	A
2516201000	Crude or roughly trimmed	3	A
2516209000	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	3	A
2516901000	Crude or roughly trimmed	3	A
2516909000	Other	3	A
2517101000	Pebbles	3	A
2517102000	Broken or crushed stone	3	A
2517109000	Other	3	A
2517200000	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	3	A
2517300000	Tarred macadam	3	A
2517410000	Of marble	3	A
2517491000	Of basalt	3	A
2517492000	Of granite	3	A
2517499000	Other	3	A
2518100000	Dolomite, not calcined or sintered	3	A
2518200000	Calcined or sintered dolomite	3	A
2518300000	Dolomite ramming mix	3	A
2519100000	Natural magnesium carbonate (magnesite)	3	A
2519901000	Fused or dead-burned magnesia	3	A
2519902000	Natural magnesium oxide	3	A
2519909000	Other	3	A

HSK 2015	Description	Base Rate	Staging Category
2520101000	Gypsum	5	A
2520102000	Anhydrite	5	A
2520201000	Specially calcined or finely ground for use in dentistry	5	A
2520209000	Other	5	A
2521001000	Limestone	3	A
2521009000	Other	3	A
2522100000	Quicklime	3	A
2522200000	Slaked lime	3	A
2522300000	Hydraulic lime	3	A
2523100000	Cement clinkers	5	A
2523210000	White cement, whether or not artificially coloured	5	A
2523290000	Other	5	A
2523300000	Aluminous cement	8	A
2523901000	Slag cements	5	A
2523909000	Other	5	A
2524100000	Crocidolite	5	A
2524901000	Amosite	5	A
2524902000	Chrysotile	5	A
2524909000	Other	5	A
2525100000	Crude mica and mica rifted into sheets or splittings	3	A
2525200000	Mica powder	3	A
2525300000	Mica waste	3	A
2526101000	Whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular shape (including square)	3	A
2526109000	Other	3	A
2526200000	Crushed or powdered	5	A
2528001000	Natural sodium borates and concentrates thereof(whether or not calcined)	3	A
2528002000	Calcium borates	3	A
2528003000	Magnesium chloroborate	3	A
2528004000	Natural boric acid	3	A
2528009000	Other	3	A
2529100000	Feldspar	3	A
2529211000	Powder	2	A
2529219000	Other	2	A

HSK 2015	Description	Base Rate	Staging Category
2529221000	Powder	2	A
2529229000	Other	2	A
2529301000	Leucite	2	A
2529302000	Nepheline	2	A
2529303000	Nepheline syenite	2	A
2530101000	Vermiculite	3	A
2530102000	Perlites and chlorites	3	A
2530200000	Kieserite, epsomite (natural magnesium sulphates)	3	A
2530901000	Natural arsenic sulfides	3	A
2530902000	Pyrolusite (manganese ore) suitable for manufacturing dry batteries	3	A
2530903000	Strontianite	3	A
2530904000	Cinnabar	3	A
2530905000	Pyrophyllite	3	A
2530906000	Zeolites	3	A
2530907000	Alunites	3	A
2530908000	Wollastonites	3	A
2530909010	Pottery stone	3	A
2530909020	Sericites	3	A
2530909030	Earth colours	8	A
2530909040	Natural micaceous iron oxides	8	A
2530909050	Natural cryolite and natural chiolite	3	A
2530909091	Natural calcium carbonate	3	A
2530909099	Other	3	A
2601111000	Red haematite	0	A
2601112000	Magnetite	0	A
2601119000	Other	0	A
2601121000	Red haematite	0	A
2601122000	Magnetite	0	A
2601129000	Other	0	A
2601200000	Roasted iron pyrites	1	A
2602000000	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.	0	A
2603000000	Copper ores and concentrates.	0	A
2604000000	Nickel ores and concentrates.	0	A
2605000000	Cobalt ores and concentrates.	0	A

HSK 2015	Description	Base Rate	Staging Category
2606000000	Aluminium ores and concentrates.	0	A
2607000000	Lead ores and concentrates.	0	A
2608000000	Zinc ores and concentrates.	0	A
2609000000	Tin ores and concentrates.	0	A
2610000000	Chromium ores and concentrates.	0	A
2611001000	Wolframite	0	A
2611002000	Scheelite	0	A
2611009000	Other	0	A
2612100000	Uranium ores and concentrates	0	A
2612200000	Thorium ores and concentrates	0	A
2613100000	Roasted	0	A
2613900000	Other	0	A
2614001000	Rutile	0	A
2614002000	Anatase	0	A
2614009000	Other	0	A
2615100000	Zirconium ores and concentrates	0	A
2615901000	Niobium ores and concentrates	0	A
2615902000	Tantalum ores and concentrates	0	A
2615903000	Vanadium ores and concentrates	0	A
2616100000	Silver ores and concentrates	0	A
2616901000	Gold ores and concentrates	0	A
2616902000	Platinum ores and concentrates (including ores and concentrates of platinum group)	0	A
2617100000	Antimony ores and concentrates	0	A
2617901000	Mercury ores and concentrates	0	A
2617902000	Germanium ores and concentrates	0	A
2617903000	Beryllium ores and concentrates	0	A
2617904000	Bismuth ores and concentrates	0	A
2617909000	Other	0	A
2618000000	Granulated slag (slag sand) from the manufacture of iron or steel.	2	A
2619001010	Blast furnace slag	2	A
2619001090	Other	2	A
2619002000	Dross	2	A
2619003000	Scalings	2	A
2619009000	Other	2	A
2620110000	Hard zinc spelter	2	A

HSK 2015	Description	Base Rate	Staging Category
2620190000	Other	2	A
2620210000	Leaded gasoline sludges and leaded anti-knock compound sludges	2	A
2620290000	Other	2	A
2620300000	Containing mainly copper	2	A
2620400000	Containing mainly aluminium	2	A
2620600000	Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	2	A
2620910000	Containing antimony, beryllium, cadmium, chromium or their mixtures	2	A
2620990000	Other	2	A
2621100000	Ash and residues from the incineration of municipal waste	2	A
2621900000	Other	2	A
2701110000	Anthracite	0	A
2701121000	Coking coal, heavy	0	A
2701122000	Other coking coal	0	A
2701129010	Containing a volatile matter less than 22 % by weight (on a dry, mineral-matter-free basis)	0	A
2701129090	Other	0	A
2701190000	Other coal	0	A
2701201000	Briquettes	1	A
2701202000	Ovoids	1	A
2701209000	Other	1	A
2702100000	Lignite, whether or not pulverised, but not agglomerated	1	A
2702200000	Agglomerated lignite	1	A
2703001000	Not agglomerated	1	A
2703002000	Agglomerated	1	A
2704001010	Of coal	3	B
2704001090	Other	3	B
2704002000	Semi-coke	3	A
2704003000	Retort carbon	3	A
2705000000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	5	A
2706001000	Coal tars	5	B
2706002000	Tars from lignit or peat	5	A

HSK 2015	Description	Base Rate	Staging Category
2706009000	Other	5	A
2707100000	Benzol (benzene)	3	A
2707200000	Toluol (toluene)	3	A
2707300000	Xylol (xylenes)	3	A
2707400000	Naphthalene	5	A
2707500000	Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250°C by the ASTM D 86 method	5	A
2707910000	Creosote oils	5	A
2707991000	Solvent naphtha	5	A
2707992000	Anthracene	5	A
2707993000	Phenols	8	A
2707999000	Other	5	A
2708100000	Pitch	5	A
2708200000	Pitch coke	5	A
2709001010	Of a specific gravity more than 0.796 but not more than 0.841 at 15°C	3	A
2709001020	Of a specific gravity more than 0.841 but not more than 0.847 at 15°C	3	A
2709001030	Of a specific gravity more than 0.847 but not more than 0.855 at 15°C	3	A
2709001040	Of a specific gravity more than 0.855 but not more than 0.869 at 15°C	3	A
2709001050	Of a specific gravity more than 0.869 but not more than 0.885 at 15°C	3	A
2709001060	Of a specific gravity more than 0.885 but not more than 0.899 at 15°C	3	A
2709001070	Of a specific gravity more than 0.899 but not more than 0.904 at 15°C	3	A
2709001080	Of a specific gravity more than 0.904 but not more than 0.966 at 15°C	3	B
2709001090	Other	3	A
2709002000	Crude oils obtained from bituminous minerals	3	A
2710121000	Motor spirit	3	E
2710122000	Aviation spirit	3	E
2710123000	Propylene tetramer	5	E

HSK 2015	Description	Base Rate	Staging Category
2710124000	Naphtha	0	A
2710125000	Natural gas liquid	0	A
2710129000	Other	5	E
2710191010	Jet fuel	5	E
2710191090	Other	5	E
2710192010	Kerosene	3	E
2710192020	Jet fuel	3	E
2710192030	n-paraffine	5	B
2710192090	Other	5	E
2710193000	Gas oils	3	X
2710194010	Light fuel oil (bunker A)	3	B
2710194020	Fuel oil (bunker B)	3	B
2710194030	Bunker C	3	B
2710194090	Other	5	E
2710195010	Raw oils	7	A
2710195020	Lubricating base oil	7	A
2710196000	Extender oil	8	A
2710197110	Aviation engine oil	7	A
2710197120	Engine oil for automotive	7	B
2710197130	Engine oil for marine use	7	E
2710197210	Cylinder oil	7	A
2710197220	Spindle oil	7	A
2710197230	Gear oil	7	A
2710197240	Turbine oil	7	A
2710197250	Refrigerating machine oil	7	A
2710197310	Compound oil	7	A
2710197320	Liquid paraffin	7	A
2710197330	Automatic transmission fluid	7	A
2710197410	Anti-corrosive oil	7	A
2710197420	Cutting oil	7	A
2710197430	Cleansing oil	7	A
2710197440	Mould release oil	7	A
2710197450	Hydraulic brake oil	7	A
2710197510	Process oil	7	A
2710197520	Insulating oil	7	A
2710197530	Heat treating oil	7	A
2710197540	Heat transfer oil	7	A

HSK 2015	Description	Base Rate	Staging Category
2710197900	Other	7	E
2710198010	Containing aluminium as additive	8	A
2710198020	Containing calcium as additive	8	A
2710198030	Containing sodium as additive	8	A
2710198040	Containing lithium as additive	8	A
2710198090	Other	8	E
2710199000	Other	8	E
2710201010	Motor spirit	5	E
2710201020	Aviation spirit	5	E
2710201030	Propylene tetramer	5	E
2710201040	Naphtha	0	A
2710201050	Natural gas liquid	0	A
2710201090	Other	5	E
2710209110	Jet fuel	5	E
2710209190	Other	5	E
2710209210	Kerosene	5	E
2710209220	Jet fuel	5	E
2710209230	n-paraffine	5	A
2710209290	Other	5	E
2710209300	Gas oils	5	X
2710209410	Light fuel oil (bunker A)	5	B
2710209420	Fuel oil (bunker B)	5	B
2710209430	Bunker C	5	A
2710209490	Other	5	E
2710209510	Raw oils	7	A
2710209520	Lubricating base oil	7	A
2710209600	Extender oil	8	A
2710209711	Aviation engine oil	7	A
2710209712	Engine oil for automotive	7	A
2710209713	Engine oil for marine use	7	E
2710209721	Cylinder oil	7	A
2710209722	Spindle oil	7	A
2710209723	Gear oil	7	A
2710209724	Turbine oil	7	A
2710209725	Refrigerating machine oil	7	A
2710209731	Compound oil	7	A
2710209732	Liquid paraffin	7	A

HSK 2015	Description	Base Rate	Staging Category
2710209733	Automatic transmission fluid	7	A
2710209741	Anti corrosive oil	7	A
2710209742	Cutting oil	7	A
2710209743	Cleansing oil	7	A
2710209744	Mould release oil	7	A
2710209745	Hydraulic brake oil	7	A
2710209751	Process oil	7	A
2710209752	Insulating oil	7	A
2710209753	Heat treating oil	7	A
2710209754	Heat transfer oil	7	A
2710209790	Other	7	A
2710209810	Containing aluminium as additive	8	A
2710209820	Containing calcium as additive	8	A
2710209830	Containing sodium as additive	8	A
2710209840	Containing lithium as additive	8	A
2710209890	Other	8	A
2710209900	Other	8	A
2710911010	Of motor spirit, aviation spirit and jet fuel	3	E
2710911020	Of naphtha and natural gas liquid	0	A
2710911090	Other	5	E
2710912010	Of kerosene and jet fuel	3	E
2710912090	Other	5	E
2710913000	Of gas oils	3	X
2710914010	Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C	3	B
2710914090	Other	5	E
2710915000	Of raw oils, lubricating oil (other than extender oil) and lubricating base oil	7	A
2710919000	Other	8	E
2710991010	Of motor spirit, aviation spirit and jet fuel	3	E
2710991020	Of naphtha and natural gas liquid	0	A
2710991090	Other	5	E
2710992010	Of kerosene and jet fuel	3	E
2710992090	Other	5	E
2710993000	Of gas oils	3	X
2710994010	Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C	3	B

HSK 2015	Description	Base Rate	Staging Category
2710994090	Other	5	E
2710995000	Of raw oils, lubricating oil (other than extender oil) and lubricating base oil	7	A
2710999000	Other	8	E
2711110000	Natural gas	3	C
2711120000	Propane	3	C
2711130000	Butanes	3	A
2711141000	Ethylene	5	A
2711142000	Propylene	5	A
2711143000	Butylene	5	A
2711144000	Butadiene	5	A
2711190000	Other	5	E
2711210000	Natural gas	3	A
2711290000	Other	5	E
2712101000	Vaseline	8	A
2712109000	Other	8	A
2712200000	Paraffin wax containing by weight less than 0.75 % of oil	8	A
2712901010	Slack wax and scale wax	8	A
2712901020	Microcrystalline wax	8	A
2712901090	Other	8	A
2712909010	Montan wax	8	A
2712909020	Peat wax	8	A
2712909030	Ceresin wax	8	A
2712909040	Synthetic paraffin wax	8	A
2712909090	Other	8	A
2713110000	Not calcined	5	A
2713120000	Calcined	5	A
2713200000	Petroleum bitumen	5	A
2713900000	Other residues of petroleum oils or of oils obtained from bituminous minerals	5	A
2714100000	Bituminous or oil shale and tar sands	5	A
2714901000	Bitumen and asphalt, natural	5	A
2714902000	Asphaltites	5	A
2714903000	Asphaltic rock	5	A
2715001000	Cut-backs	5	A
2715002000	Emulsions or stable suspensions of asphalt, bitumen, pitch or tar	5	A

HSK 2015	Description	Base Rate	Staging Category
2715003000	Mastics	5	A
2715009000	Other	5	A
2716000000	Electrical energy.	5	A
2801100000	Chlorine	5.5	A
2801200000	Iodine	5.5	A
2801301000	Fluorine	5.5	A
2801302000	Bromine	5.5	A
2802001000	Sulphur, sublimed	5	A
2802002000	Sulphur, precipitated	5	A
2802003000	Colloidal sulfur	5	A
2803001000	Acetylene black	5.5	A
2803009011	For manufacturing secondary batteries	5	A
2803009019	Other	5.5	A
2803009090	Other	5.5	A
2804100000	Hydrogen	5.5	A
2804210000	Argon	5.5	A
2804291000	Helium	5.5	A
2804292000	Neon	5.5	A
2804293000	Krypton	5.5	A
2804294000	Xenon	5.5	A
2804299000	Other	5.5	A
2804300000	Nitrogen	5.5	A
2804400000	Oxygen	5.5	A
2804501000	Boron	5.5	A
2804502000	Tellurium	5.5	A
2804610000	Containing by weight not less than 99.99 % of silicon	3	A
2804690000	Other	5	A
2804701000	Yellow phosphorous	5	A
2804709000	Other	5.5	A
2804800000	Arsenic	5.5	A
2804900000	Selenium	5.5	A
2805110000	Sodium	5.5	A
2805120000	Calcium	5.5	A
2805190000	Other	5.5	A
2805301000	Cerium group	5.5	A
2805302000	Terbium group	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2805303000	Erbium group	5.5	A
2805304000	Yttrium	5.5	A
2805305000	Scandium	5.5	A
2805309000	Other	5.5	A
2805400000	Mercury	5.5	A
2806100000	Hydrogen chloride (hydrochloric acid)	5.5	A
2806200000	Chlorosulphuric acid	5.5	A
2807001010	For making semiconductor	5.5	A
2807001090	Other	5.5	A
2807002000	Oleum	5.5	A
2808001010	For making semiconductor	5.5	A
2808001090	Other	5.5	A
2808002000	Sulphonitric acids	5.5	A
2809100000	Diphosphorus pentaoxide	5.5	A
2809201010	For making semiconductor	5.5	A
2809201090	Other	5.5	A
2809202010	Metaphosphoric acid	5.5	A
2809202020	Pyrophosphoric acid	5.5	A
2809202090	Other	5.5	A
2810001010	Diboron trioxide	5.5	A
2810001090	Other	5.5	A
2810002000	Ortho boric acid	5.5	A
2810003000	Meta boric acid	5.5	A
2810009000	Other	5.5	A
2811111000	For making semiconductor	5.5	A
2811119000	Other	5.5	A
2811191000	Hydrogensulphide	5.5	A
2811192000	Hydrobromic acid	5.5	A
2811193000	Sulphamic acid	5.5	A
2811194000	Perchloric acid	5.5	A
2811195000	Chloric acid	5.5	A
2811196000	Hypophosphorous acid	5.5	A
2811197000	Phosphorous acid	5.5	A
2811198000	Arsenic acid	5.5	A
2811199010	Hydrogen cyanide	5.5	A
2811199090	Other	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2811210000	Carbon dioxide	5.5	A
2811221000	White carbon	5.5	A
2811229010	Silicagel	5.5	A
2811229090	Other	5.5	A
2811291000	Carbon monoxide	5.5	A
2811292000	Nitrous oxide	5.5	A
2811293000	Nitrogen dioxide	5.5	A
2811294000	Arsenic trioxide	5.5	A
2811295000	Arsenic pentoxide	5.5	A
2811299000	Other	5.5	A
2812101010	Iodine trichloride	5	A
2812101020	Phosphorous trichloride	5	A
2812101030	Phosphorous pentachloride	5	A
2812101040	Arsenic trichloride	5	A
2812101050	Sulphur monochloride	5	A
2812101060	Sulphur dichloride	5	A
2812101090	Other	5	A
2812102010	Thionyl chloride	5	A
2812102020	Carbonyl dichloride (phosgene)	5	A
2812102030	Phosphorous oxychloride	5	A
2812102090	Other	5	A
2812901000	Boron trifluoride	5.5	A
2812902000	Sulphur hexafluoride	5.5	A
2812909000	Other	5.5	A
2813100000	Carbon disulphide	5.5	A
2813901020	Phosphorous pentasulphide	5.5	A
2813901090	Other	5.5	A
2813902010	Diarsenic pentasulphide	5.5	A
2813902090	Other	5.5	A
2813903000	Silicon sulphide	5.5	A
2813909000	Other	5.5	A
2814100000	Anhydrous ammonia	1	A
2814200000	Ammonia in aqueous solution	2	A
2815110000	Solid	5.5	A
2815120000	In aqueous solution (soda lye or liquid soda)	8	A
2815200000	Potassium hydroxide (caustic potash)	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2815301000	Sodium peroxide	5.5	A
2815302000	Potassium peroxide	5.5	A
2816101000	Magnesium hydroxide	5.5	A
2816102000	Magnesium peroxide	5.5	A
2816400000	Oxides, hydroxides and peroxides, of strontium or barium	5.5	A
2817001000	Zinc oxide	5.5	A
2817002000	Zinc peroxide	5.5	A
2818101000	Sized grains	3	A
2818109000	Other	3	A
2818200000	Aluminium oxide, other than artificial corundum	1	A
2818301000	Alumina gel	5.5	A
2818309000	Other	5.5	A
2819100000	Chromium trioxide	5.5	A
2819901010	Chromic oxides	5.5	A
2819901090	Other	5.5	A
2819902000	Chromium hydroxides	5.5	A
2820100000	Manganese dioxide	5	A
2820901000	Manganese oxide	5.5	A
2820902000	Manganic oxide	5.5	A
2820909000	Other	5.5	A
2821101000	Iron oxides	5.5	A
2821102000	Iron hydroxides	5.5	A
2821200000	Earth colours	5.5	A
2822001010	Cobaltic oxide	5.5	A
2822001091	For manufacturing secondary battery	3	A
2822001099	Other	5.5	A
2822002010	Cobaltous hydroxide	5.5	A
2822002090	Other	5.5	A
2823001000	Anatase type	5.5	A
2823009000	Other	5.5	A
2824100000	Lead monoxide (litharge, massicot)	5.5	A
2824901000	Red lead and orange lead	5.5	A
2824909000	Other	5.5	A
2825101000	Hydrazine hydrate	5.5	A
2825109010	Hydrazine	5.5	A
2825109020	Inorganic salts of hydrazine	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2825109030	Hydroxylamine	5.5	A
2825109041	Hydroxyl ammonium chloride (hydroxylamine hydrochloride)	5.5	A
2825109049	Other	5.5	A
2825201000	Lithium oxide	5.5	A
2825202000	Lithium hydroxide	5	A
2825301000	Vanadic pentoxide	1	A
2825309000	Other	3	A
2825401000	Nickel oxides	5.5	A
2825402000	Nickel hydroxides	5.5	A
2825501000	Copper oxides	5.5	A
2825502010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2825502090	Other	5.5	A
2825601000	Germanium oxides	5.5	A
2825602000	Zirconium dioxide	5.5	A
2825701000	Molybdenum oxides	3	A
2825702000	Molybdenum hydroxide	5.5	A
2825800000	Antimony oxides	5.5	A
2825901010	Calcium oxide	5.5	A
2825901020	Tungsten oxides	1	A
2825901030	Tin oxides	5.5	A
2825901090	Other	5.5	A
2825902010	Calcium hydroxide	5.5	A
2825902020	Manganese hydroxides	5.5	A
2825902030	Tungsten hydroxides	5.5	A
2825902040	Tin hydroxides	5.5	A
2825902090	Other	5.5	A
2825903010	Nickel peroxides	5.5	A
2825903090	Other	5.5	A
2825909000	Other	5.5	A
2826120000	Of aluminium	5.5	A
2826191000	Calcium fluoride	5.5	A
2826193010	Potassium hydrogen fluoride	5.5	A
2826193090	Other	5.5	A
2826194000	Ammonium or sodium fluoride	5.5	A
2826195000	Tungsten Hexafluoride(WF6)	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2826199000	Other	5.5	A
2826300000	Sodium hexafluoroaluminate (synthetic cryolite)	5.5	A
2826901000	Artificial chiolite	5.5	A
2826902000	Calcium fluorosilicate	5.5	A
2826903000	Fluoroborates	5.5	A
2826904000	Fluorophosphates	5.5	A
2826905000	Fluorosulphates	5.5	A
2826906000	Fluorosilicates of sodium or of potassium	5.5	A
2826909000	Other	5.5	A
2827100000	Ammonium chloride	5.5	A
2827200000	Calcium chloride	5.5	A
2827310000	Of magnesium	5.5	A
2827320000	Of aluminium	5.5	A
2827350000	Of nickel	5.5	A
2827391000	Of copper	5.5	A
2827399000	Other	5.5	A
2827411000	Copper chloride oxides	5.5	A
2827412010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2827412090	Other	5.5	A
2827491000	Chloride oxides	5.5	A
2827492000	Chloride hydroxides	5.5	A
2827511000	Sodium bromide	5.5	A
2827512000	Potassium bromide	5.5	A
2827591000	Calcium bromide	5.5	A
2827599000	Other	5.5	A
2827601000	Iodide oxides	5.5	A
2827609010	Potassium iodide	5.5	A
2827609090	Other	5.5	A
2828100000	Commercial calcium hypochlorite and other calcium hypochlorites	5.5	A
2828901010	Sodium hypochlorite	5.5	A
2828901020	Potassium hypochlorite	5.5	A
2828901090	Other	5.5	A
2828902010	Sodium chlorite	5.5	A
2828902020	Aluminium chlorite	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2828902090	Other	5.5	A
2828903000	Hypobromites	5.5	A
2829110000	Of sodium	5.5	A
2829191000	Potassium chlorate	5.5	A
2829192000	Barium chlorate	5.5	A
2829199000	Other	5.5	A
2829901010	Sodium perchlorate	5.5	A
2829901020	Ammonium perchlorate	5.5	A
2829901090	Other	5.5	A
2829902010	Bromates	5.5	A
2829902020	Perbromates	5.5	A
2829902030	Iodates	5.5	A
2829902040	Periodates	5.5	A
2830101000	Sodium hydrogen sulphide	5.5	A
2830109000	Other	5.5	A
2830901000	Sulphides	5.5	A
2830902000	Polysulphides	5.5	A
2831101000	Sodium dithionite	5.5	A
2831102000	Sodium sulphonylate (sodium form aldehyde sulphonylate)	5.5	A
2831901000	Dithionites	5.5	A
2831902000	Sulphonylates	5.5	A
2832101000	Sodium bisulphite	5.5	A
2832109000	Other	5.5	A
2832201000	Ammonium sulphite	5.5	A
2832202000	Potassium sulphites	5.5	A
2832203000	Calcium sulphites	5.5	A
2832209000	Other	5.5	A
2832301000	Ammonium thiosulphate	5.5	A
2832302000	Sodium thiosulphate	5.5	A
2832303000	Potassium thiosulphate	5.5	A
2832309000	Other	5.5	A
2833110000	Disodium sulphate	5.5	A
2833191000	Sodium hydrogen sulphate	5.5	A
2833192000	Disodium disulphate	5.5	A
2833199000	Other	5.5	A
2833210000	Of magnesium	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2833221000	For manufacturing secondary batteries	5	A
2833229000	Other	5.5	A
2833240000	Of nickel	5	A
2833251000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2833259000	Other	5.5	A
2833270000	Of barium	5.5	A
2833291000	Iron sulphates	5.5	A
2833292010	For manufacturing secondary batteries	5	A
2833292090	Other	5.5	A
2833293010	For manufacturing secondary batteries	5	A
2833293090	Other	5.5	A
2833299000	Other	5.5	A
2833300000	Alums	5.5	A
2833401000	Diammonium peroxodisulphate	5.5	A
2833402000	Disodium peroxodisulphate	5.5	A
2833403000	Calcium peroxodisulphate	5.5	A
2833409000	Other	5.5	A
2834101000	Sodium nitrite	5.5	A
2834109000	Other	5.5	A
2834210000	Of potassium	5.5	A
2834291000	Barium nitrate	5.5	A
2834299000	Other	5.5	A
2835101010	Sodium hypophosphite	5.5	A
2835101020	Calcium hypophosphite	5.5	A
2835101090	Other	5.5	A
2835102000	Phosphites	5.5	A
2835221000	Of mono-sodium	5.5	A
2835222000	Of disodium	5.5	A
2835240000	Of potassium	5.5	A
2835250000	Calcium hydrogenorthophosphate ("dicalcium phosphate")	5.5	A
2835260000	Other phosphates of calcium	5.5	A
2835291000	Aluminium phosphate	5.5	A
2835299000	Other polyphosphates	5.5	A
2835310000	Sodium triphosphate (sodium	5.5	A

HSK 2015	Description	Base Rate	Staging Category
	tripolyphosphate)		
2835391000	Sodium metaphosphate	5.5	A
2835392000	Sodium pyrophosphate	5.5	A
2835399000	Other	5.5	A
2836200000	Disodium carbonate	3	A
2836300000	Sodium hydrogencarbonate (sodium bicarbonate)	5.5	A
2836400000	Potassium carbonates	5.5	A
2836500000	Calcium carbonate	5.5	A
2836600000	Barium carbonate	5.5	A
2836910000	Lithium carbonates	5	A
2836920000	Strontium carbonate	5.5	A
2836991010	Magnesium carbonate	5.5	A
2836991020	Commercial ammonium carbonate and other ammonium carbonates	5.5	A
2836991031	For manufacturing secondary batteries	5	A
2836991039	Other	5.5	A
2836991090	Other	5.5	A
2836992000	Peroxocarbonates (percarbonates)	5.5	A
2837111000	Sodium cyanides	5.5	A
2837112000	Sodium cyanide oxides	5.5	A
2837191010	Potassium cyanide	5.5	A
2837191020	Copper cyanides	5.5	A
2837191030	Zinc cyanide	5.5	A
2837191090	Other	5.5	A
2837192000	Cyanide oxides	5.5	A
2837201000	Ferrocyanides	5.5	A
2837202000	Ferricyanides	5.5	A
2837209000	Other	5.5	A
2839110000	Sodium metasilicates	5.5	A
2839190000	Other	5.5	A
2839901000	Zirconium silicates	5.5	A
2839902000	Barium silicates	5.5	A
2839909000	Other	5.5	A
2840110000	Anhydrous	5	A
2840190000	Other	5	A
2840200000	Other borates	5	A
2840300000	Peroxoborates (perborates)	5	A

HSK 2015	Description	Base Rate	Staging Category
2841300000	Sodium dichromate	5.5	A
2841501000	Potassium chromate	5.5	A
2841509000	Other	5.5	A
2841610000	Potassium permanganate	5.5	A
2841691000	Manganites	5.5	A
2841692000	Manganates	5.5	A
2841693000	Permanganates	5.5	A
2841700000	Molybdates	5.5	A
2841800000	Tungstates (wolframates)	5	A
2841901000	Stannates	5.5	A
2841902010	Barium titanate	5.5	A
2841902020	Strontium titanate	5.5	A
2841902030	Lead titanate	5.5	A
2841902090	Other	5.5	A
2841903000	Antimonates	5.5	A
2841904000	Ferrates and ferrites	5.5	A
2841905000	Vanadates	5.5	A
2841906000	Bismuthates	5.5	A
2841909000	Other	5.5	A
2842101000	Aluminosilicates	6.5	A
2842109000	Other	5.5	A
2842901000	Salts of selenium acids	5.5	A
2842903000	Double or complex salts containing sulphur	5.5	A
2842905000	Double or complex salts of selenium	5.5	A
2842909000	Other	5.5	A
2843101000	Colloidal silver	5.5	A
2843102000	Colloidal gold	5.5	A
2843103000	Colloidal platinum	5.5	A
2843109000	Other	5.5	A
2843211000	For making semiconductor	5.5	A
2843219000	Other	5.5	A
2843291000	For making semiconductor	5.5	A
2843299000	Other	5.5	A
2843301000	Potassium gold cyanide for making semiconductor	5.5	A
2843309000	Other	5.5	A
2843901000	Amalgams	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2843909010	Platinum compounds	5.5	A
2843909090	Other	5.5	A
2844101000	Natural uranium	0	A
2844102000	Dispersions (containing natural uranium or natural uranium compounds)	0	A
2844109000	Other	0	A
2844201000	Uranium enriched in U235	0	A
2844202000	Dispersions (containing uranium enriched in U235, plutonium or compounds of these products)	0	A
2844209000	Other	0	A
2844301000	Dispersions (containing uranium depleted in U235, thorium or compounds of these products)	0	A
2844309000	Other	0	A
2844401000	Radioactive elements	0	A
2844402000	Radioactive isotopes	0	A
2844403000	Dispersions (containing radioactive elements, isotopes or compound)	0	A
2844409000	Other	0	A
2844500000	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0	A
2845100000	Heavy water (deuterium oxide)	0	A
2845901000	Heavy hydrogen (deuterium)	0	A
2845902000	Isotopes of carbon	0	A
2845909000	Other	0	A
2846100000	Cerium compounds	5	A
2846901000	Yttrium oxide	5	A
2846909000	Other	5	A
2847002000	For making semiconductor	5.5	A
2847009000	Other	5.5	A
2848001000	Of copper (phosphor copper), containing more than 15 % by weight of phosphorus	5.5	A
2848002000	Aluminium phosphide	5.5	A
2848009000	Other	5.5	A
2849100000	Of calcium	5.5	A
2849200000	Of silicon	5	A
2849901000	Complex carbides	5.5	A
2849909010	Tungsten carbides	5.5	A
2849909090	Other	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2850001000	Hydrides	5.5	A
2850002000	Nitrides	5.5	A
2850003000	Azides	5.5	A
2850004000	Silicides	5.5	A
2850005000	Borides	5.5	A
2852101000	Of subheading 2825.90, 2827.39, 2827.49, 2827.60, 2830.90, 2833.29, 2834.29, 2835.39, 2837.19, 2837.20, 2841.50, 2842.10, 2842.90, 2843.90, 2848.00, 2849.90, 2850.00 or 2853.00	5.5	A
2852102000	Of heading 2931, Of subheading 2918.11, 2932.99, 2934.99.9090, 3201.90.2000, 3201.90.4000, 3206.50, 3707.90, 3822.00.1091 or 3822.00.2091	6.5	A
2852103000	Of subheading 2934.99.2000, 3822.00.1092 or 3822.00.2092	6.5	A
2852104000	Of subheading 3502.90 or 3504.00	8	A
2852105000	Of subheading 3822.00.101, 3822.00.102, 3822.00.1093, 3822.00.201, 3822.00.202 or 3822.00.2093	0	A
2852106000	Of subheading 3822.00.1099 or 3822.00.2099	8	A
2852901000	Of subheading 2830.90, 2835.39, 2842.10.9000, 2848.00, 2849.90 or 2850.00	5.5	A
2852902000	Of subheading 2842.10.1000, 2934.99.2000, 2934.99.9090, 3201.90, 3824.90.2100, 3824.90.2200 or 3824.90.2490 to 3824.90.9090	6.5	A
2852903000	Of caseinates and other casein derivatives of subheading 3501.90(excluding those for manufacturing coffee creamer)	20	E
2852904000	Of subheading 3502.90 or 3504.00	8	C
2853001000	Distilled or conductivity water and water of similar purity	5.5	A
2853002000	Compressed air	5.5	A
2853003000	Amalgam	5.5	A
2853004010	Cyanogen chloride	5.5	A
2853004090	Other	5.5	A
2853005000	Alkali amides	5.5	A
2853009000	Other	5.5	A
2901101000	Butanes	0	A

HSK 2015	Description	Base Rate	Staging Category
2901102000	Hexanes	0	A
2901103000	Heptanes	0	A
2901109000	Other	0	A
2901210000	Ethylene	0	A
2901220000	Propene (propylene)	0	A
2901230000	Butene (butylene) and isomers thereof	0	A
2901241000	Buta-1,3-diene	0	A
2901242000	Isoprene	0	A
2901291000	Hexene	0	A
2901292000	Octene	0	A
2901299000	Other	0	A
2902110000	Cyclohexane	5	A
2902191000	Ethylidene Norbornene	5	A
2902199000	Other	5	A
2902200000	Benzene	3	A
2902300000	Toluene	3	A
2902410000	o-xylene	5	A
2902420000	m-xylene	5	A
2902430000	p-xylene	3	A
2902440000	Mixed xylene isomers	3	A
2902500000	Styrene	0	A
2902600000	Ethylbenzene	5	A
2902700000	Cumene	3	A
2902901000	Naphthalene	0	A
2902902000	Methylnaphthalene	0	A
2902903000	Methyl styrene	0	A
2902909000	Other	0	A
2903111000	Chloromethane (methyl chloride)	5.5	A
2903112000	Chloroethane (ethyl chloride)	5.5	A
2903120000	Dichloromethane (methylene chloride)	5.5	A
2903130000	Chloroform (trichloromethane)	5.5	A
2903140000	Carbon tetrachloride	5.5	A
2903150000	Ethylene dichloride (ISO) (1,2-dichloroethane)	5	A
2903191000	1,1,1-trichloroethane (methyl chloroform)	5.5	A
2903199000	Other	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2903210000	Vinyl chloride (chloroethylene)	5.5	A
2903220000	Trichloroethylene	5.5	A
2903230000	Tetrachloroethylene (perchloroethylene)	5.5	A
2903290000	Other	5.5	A
2903310000	Ethylene dibromide (ISO) (1,2-dibromoethane)	5.5	A
2903391000	Bromomethane (methyl bromide)	5.5	A
2903392000	Bromoethane, excluding 1,2-dibromoethane	5.5	A
2903393000	Iodomethane	5.5	A
2903394000	Hexafluoroethane (CFC-116)	5.5	A
2903395000	1,1-difluoro ethane (HFC-152a)	5.5	A
2903396000	1,1,1,2-tetra fluoro ethane (HFC-134a)	5.5	A
2903397000	1,1,3,3,3-pentafluoro-2-(trifluoromethyl)-1-propene	5.5	A
2903399000	Other	5.5	A
2903710000	Chlorodifluoromethane	5.5	A
2903720000	Dichlorotrifluoroethanes	5.5	A
2903730000	Dichlorofluoroethanes	5.5	A
2903740000	Chlorodifluoroethanes	5.5	A
2903750000	Dichloropentafluoropropanes	5.5	A
2903761000	Bromochlorodifluoromethane(Halon-1211)	5.5	A
2903762000	Bromotrifluoromethane(Halon-1301)	5.5	A
2903763000	Dibromotetrafluoroethane(Halon-2402)	5.5	A
2903771000	Trichlorofluoromethane	5.5	A
2903772000	Dichlorodifluoromethane	5.5	A
2903773000	Trichlorotrifluoroethanes	5.5	A
2903774010	Dichlorotetrafluoroethane(CFC-114)	5.5	A
2903774020	Chloropentafluoroethane(CFC-115)	5.5	A
2903775000	Chlorotrifluoromethane(CFC-13)	5.5	A
2903776010	Pentachlorofluoroethane(CFC-111)	5.5	A
2903776020	Tetrachlorodifluoroethane(CFC-112)	5.5	A
2903777010	Heptachlorofluoropropanes(CFC-211)	5.5	A
2903777020	Hexachlorodifluoropropanes(CFC-212)	5.5	A
2903777030	Pentachlorotrifluoropropanes(CFC-213)	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2903777040	Tetrachlorotetrafluoropropanes(CF C-214)	5.5	A
2903777050	Trichloropentafluoropropanes(CFC-215)	5.5	A
2903777060	Dichlorohexafluoropropanes(CFC-216)	5.5	A
2903777070	Chloroheptafluoropropanes(CFC-217)	5.5	A
2903779000	Other	5.5	A
2903780000	Other perhalogenated derivatives	5.5	A
2903791110	Dichlorofluoromethane (HCFC-21)	5.5	A
2903791120	Chlorofluoromethane (HCFC-31)	5.5	A
2903791210	Chlorotetrafluoroethanes(HCFC-124)	5.5	A
2903791290	Other	5.5	A
2903791300	Chlorofluoropropanes	5.5	A
2903792000	Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine	5.5	A
2903799000	Other	5.5	A
2903810000	1,2,3,4,5,6-Hexachlorocyclohexane(HCH(ISO)), including lindane(ISO, INN)	5.5	A
2903820000	Aldrin(ISO), chlordane(ISO) and heptachlor(ISO)	5.5	A
2903890000	Other	5.5	A
2903911000	Chlorobenzene	5.5	A
2903919000	Other	5.5	A
2903921000	Hexachlorobenzene(ISO)	5.5	A
2903922000	DDT(ISO)(clofenotane(INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	5.5	A
2903991000	Benzyl chloride	5.5	A
2903992010	1,2,4-Trichlorobenzene	5.5	A
2903992090	Other	5.5	A
2903993000	Benzotrichloride	5.5	A
2903999000	Other	5.5	A
2904101000	Benzene sulphonic acid	5.5	A
2904109000	Other	5.5	A
2904201000	Nitrotoluene	5.5	A
2904209010	Nitrobenzene	5.5	A
2904209020	4-Nitrobiphenyl and its salts	5.5	A
2904209090	Other	5.5	A
2904901000	2,4-dinitrochlorobenzene	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2904902000	p-nitrochlorobenzene	5.5	A
2904903000	Trichloronitromethane (chloropicrin)	5.5	A
2904909000	Other	5.5	A
2905110000	Methanol (methyl alcohol)	2	A
2905121000	Propan-1-ol (propyl alcohol)	5.5	A
2905122010	For making semiconductor	5.5	A
2905122090	Other	5.5	A
2905130000	Butan-1-ol (n-butyl alcohol)	5	A
2905140000	Other butanols	5.5	A
2905161000	2-ethylhexyl alcohol	5.5	A
2905169000	Other	5.5	A
2905171000	Dodecan-1-ol (lauryl alcohol)	5.5	A
2905172000	Hexadecan-1-ol (cetyl alcohol)	5.5	A
2905173000	Octadecan-1-ol (stearyl alcohol)	5.5	A
2905191000	Heptyl alcohols	5.5	A
2905192000	Nonyl alcohol	5.5	A
2905193000	Isononyl alcohol	3	A
2905194000	Pentanol (amyl alcohol) and isomers thereof	5.5	A
2905199010	3,3-dimethyl butan-2-ol (pinacolyl alcohol)	5	A
2905199020	2-Propyl heptyl alcohol	5	A
2905199030	Isodecyl alcohol	3	A
2905199090	Other	5	A
2905221000	Geraniol, citronellol, linalool, rhodinol and nerol	5	A
2905229000	Other	5	A
2905290000	Other	5	A
2905310000	Ethylene glycol (ethanediol)	3	A
2905320000	Propylene glycol (propane-1,2-diol)	5.5	A
2905391000	1,4-Butanediol	5.5	A
2905392000	Neopentyl glycol	5.5	A
2905399000	Other	5.5	A
2905410000	2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	5.5	A
2905420000	Pentaerythritol	5.5	A
2905430000	Mannitol	8	F
2905440000	D-glucitol (sorbitol)	8	F
2905450000	Glycerol	8	A

HSK 2015	Description	Base Rate	Staging Category
2905490000	Other	5.5	A
2905510000	Ethchlorvynol (INN)	5.5	A
2905590000	Other	5.5	A
2906110000	Menthol	5.5	A
2906120000	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	5.5	A
2906131000	Sterols	5.5	A
2906132000	Inositols	5.5	A
2906191000	Borneol	5.5	A
2906192000	Terpineols	5.5	A
2906199000	Other	5.5	A
2906210000	Benzyl alcohol	5.5	A
2906291000	Phenylethyl alcohol	5.5	A
2906292000	Phenylpropyl alcohol	5.5	A
2906293000	Cinnamyl alcohol	5.5	A
2906299000	Other	5.5	A
2907111000	Phenol	5.5	A
2907112000	Salts of phenol	5.5	A
2907121000	Cresols	5.5	A
2907122000	Salts of cresols	5.5	A
2907131000	Octylphenol	5.5	A
2907132000	Nonylphenol	5	A
2907139000	Other	5.5	A
2907151000	Naphthols	5.5	A
2907152000	Salts of naphthols	5.5	A
2907191000	Thymol	5.5	A
2907192000	Xylenols and their salts	5.5	A
2907199000	Other	5.5	A
2907211000	Resorcinol	5.5	A
2907212000	Salts of resorcinol	5.5	A
2907221000	Hydroquinone	5.5	A
2907222000	Salts of hydroquinone	5.5	A
2907231000	4,4'-Isopropylidenediphenol (bisphenol A)	5.5	A
2907232000	Salts of 4,4'-isopropylidenediphenol (bisphenol A)	5.5	A
2907291000	Catechol	5.5	A
2907299000	Other	5.5	A
2908110000	Pentachlorophenol (ISO)	5	A

HSK 2015	Description	Base Rate	Staging Category
2908191000	Chlorophenols, excluding pentachlorophenol	5	A
2908192000	Tetra bromo bisphenol-A	5	A
2908193000	Tribromophenol	5	A
2908199000	Other	5	A
2908910000	Dinoseb (ISO) and its salts	5.5	A
2908920000	4,6-Dinitro-o-cresol[DNOC(ISO)] and its salts	5.5	A
2908991000	Naphthol sulphonic acids and their salts	5.5	A
2908992000	Phenol sulphonic acids	5.5	A
2908993000	Nitrated derivatives and their salts	5.5	A
2908994000	Nitrosated derivatives and their salts	5.5	A
2908999000	Other	5.5	A
2909110000	Diethyl ether	5.5	A
2909191000	Bis (chloromethyl) ether	5.5	A
2909192000	Methyl tertiary butyl ether	5.5	A
2909199000	Other	5.5	A
2909200000	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	A
2909301000	Anisole	5.5	A
2909302000	Anethole	5.5	A
2909303000	Diphenylether	5.5	A
2909304000	Ambrette musk	5.5	A
2909305000	Decabromodiphenyl oxide	5.5	A
2909309010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2909309090	Other	5.5	A
2909410000	2,2'-Oxydiethanol (diethylene glycol, digol)	5.5	A
2909430000	Monobutyl ethers of ethylene glycol or of diethylene glycol	5.5	A
2909441000	Monomethyl ethers of ethylene glycol or of diethylene glycol	5.5	A
2909449000	Other	5.5	A
2909491000	Triethylene glycol	5.5	A
2909499000	Other	5.5	A
2909501000	Eugenol	5.5	A
2909502000	Isoeugenol	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2909503000	Ether-alcohol-phenols	5.5	A
2909509000	Other	5.5	A
2909601000	Alcohol peroxides	5.5	A
2909602000	Dicumyl peroxide	5.5	A
2909603000	Methyl ethyl ketone peroxide	5.5	A
2909609000	Other	5.5	A
2910100000	Oxirane (ethylene oxide)	5	A
2910200000	Methyloxirane (propylene oxide)	5.5	A
2910300000	1-Chloro-2,3-epoxypropane (epichlorohydrin)	5.5	A
2910400000	Dieldrin (ISO, INN)	5.5	A
2910900000	Other	5.5	A
2911001010	Acetals	5.5	A
2911001020	Hemiacetals	5.5	A
2911009000	Other	5.5	A
2912110000	Methanal (formaldehyde)	5.5	A
2912120000	Ethanal (acetaldehyde)	5.5	A
2912191000	Citronellaldehyde	5.5	A
2912192000	Citral	5.5	A
2912193000	Butanal (butyraldehyde, normal isomer)	5.5	A
2912199000	Other	5.5	A
2912210000	Benzaldehyde	5.5	A
2912292000	Phenylacetaldehyde	5.5	A
2912293000	Cinnamaldehyde	5.5	A
2912294000	Alpha-amylcinnamaldehyde	5.5	A
2912295000	Cyclamen aldehyde	5.5	A
2912299000	Other	5.5	A
2912410000	Vanillin (4-hydroxy-3- methoxybenzaldehyde)	5	A
2912420000	Ethylvanillin (3-ethoxy-4- hydroxybenzaldehyde)	5.5	A
2912491000	3,4,5-trimethoxybenz-aldehyde	5.5	A
2912499000	Other	5.5	A
2912501000	Trioxan	5.5	A
2912502000	Paraldehyde	5.5	A
2912503000	Metaldehyde	5.5	A
2912509000	Other	5.5	A
2912600000	Paraformaldehyde	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2913000000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	5.5	A
2914110000	Acetone	5.5	A
2914120000	Butanone (methyl ethyl ketone)	3	A
2914130000	4-Methylpentan-2-one (methyl isobutyl ketone)	5.5	A
2914191000	3,3-dimethyl-2-butanone (pinacolone)	5.5	A
2914199000	Other	5.5	A
2914221000	Cyclohexanone	5	A
2914222000	Methylcyclohexanones	5	A
2914231000	Ionones	5	A
2914232000	Methylionones	5	A
2914291000	Jasmone	5	A
2914299000	Other	5	A
2914310000	Phenylacetone (phenylpropan-2-one)	5.5	A
2914390000	Other	5.5	A
2914401000	Diacetone alcohol (4-Hydroxy-4-methylpentane-2-one)	5.5	A
2914409000	Other	5.5	A
2914501000	Ketone-phenols	5.5	A
2914509000	Other	5.5	A
2914610000	Anthraquinone	5.5	A
2914691000	Derivatives of anthraquinone	5.5	A
2914699010	Quinone-alcohols, quinonephenols, and quinone-aldehydes	5.5	A
2914699090	Other	5.5	A
2914701000	Ketone musk	5	A
2914709010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2914709090	Other	5	A
2915110000	Formic acid	5.5	A
2915121000	Calcium formate	5.5	A
2915122000	Ammonium formate	5.5	A
2915129000	Other	5.5	A
2915131000	Methyl formate	5.5	A
2915132000	2-ethylhexylchloroformate	5.5	A
2915139000	Other	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2915210000	Acetic acid	5.5	A
2915240000	Acetic anhydride	5.5	A
2915291000	Calcium acetate	5.5	A
2915292000	Sodium acetate	5.5	A
2915293000	Cobalt acetate	5.5	A
2915299000	Other	5.5	A
2915310000	Ethyl acetate	5.5	A
2915320000	Vinyl acetate	5.5	A
2915331000	For making semiconductor	5.5	A
2915339000	Other	5.5	A
2915360000	Dinoseb (ISO) acetate	5.5	A
2915391000	Amyl acetate	5.5	A
2915392000	Isoamyl acetate	5.5	A
2915393000	Methyl acetate	5.5	A
2915394000	Isobutyl acetate	5.5	A
2915395000	2-Ethoxyethyl acetate	5.5	A
2915399000	Other	5.5	A
2915401000	Monochloroacetic acid	5.5	A
2915409000	Other	5.5	A
2915500000	Propionic acid, its salts and esters	5.5	A
2915600000	Butanoic acids, pentanoic acids, their salts and esters	5.5	A
2915701000	Palmitic acid, its salts and esters	5.5	A
2915702010	Stearic acid	5.5	A
2915702020	Magnesium stearate	5.5	A
2915702030	Lead stearate	5.5	A
2915702040	Zinc stearate	5.5	A
2915702050	Barium stearate	5.5	A
2915702060	Cadmium stearate	5.5	A
2915702070	Calcium stearate	5.5	A
2915702080	Butyl stearate	5.5	A
2915702090	Other	5.5	A
2915901000	Neodecanoilchloride and pivaloylchloride	5.5	A
2915909010	2-ethyl hexoic acid	5.5	A
2915909090	Other	5.5	A
2916111000	Acrylic acid	6.5	A
2916119000	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2916121000	Ethyl acrylate	6.5	A
2916122000	Methyl acrylate	6.5	A
2916123000	Butyl acrylate	6.5	A
2916124000	2-ethyl hexyl acrylate	6.5	A
2916129000	Other	6.5	A
2916131000	Methacrylic acid	6.5	A
2916139000	Other	6.5	A
2916141000	Methyl methacrylate	6.5	A
2916149000	Other	6.5	A
2916151000	Oleic acid, its salts and esters	6.5	A
2916152000	Linoleic acid, its salts and esters	6.5	A
2916153000	Linolenic acid, its salts and esters	6.5	A
2916160000	Binapacryl(ISO)	6.5	A
2916190000	Other	6.5	A
2916201000	Cyclohexane carboxylic acid	6.5	A
2916202000	Cyclopentenyl acetic acid	6.5	A
2916209010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2916209090	Other	6.5	A
2916311000	Benzoic acid	6.5	A
2916312000	Sodium benzoate	6.5	A
2916313000	Benzyl benzoates	6.5	A
2916319010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2916319090	Other	6.5	A
2916321000	Benzoyl peroxide	6.5	A
2916322000	Benzoyl chloride	6.5	A
2916341000	Phenylacetic acid	6.5	A
2916342000	Salts of phenylacetic acid	6.5	A
2916391000	Cinnamic acid	6.5	A
2916399010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2916399090	Other	6.5	A
2917111000	Oxalic acid	6.5	A
2917112000	Salts of oxalic acid	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2917113000	Esters of oxalic acid	6.5	A
2917121000	Adipic acid	6.5	A
2917122000	Salts of adipic acid	6.5	A
2917123010	Dioctyl adipate	6.5	A
2917123090	Other	6.5	A
2917131000	Azelaic acid, its salts and esters	6.5	A
2917132000	Sebacic acid, its salts and esters	6.5	A
2917140000	Maleic anhydride	6.5	B
2917191000	Maleic acid	6.5	A
2917192000	Succinic acid	6.5	A
2917193000	Sodium succinate	6.5	A
2917194000	Diethyl malonate	6.5	A
2917195000	Diisopropyl malonate	6.5	A
2917199000	Other	6.5	A
2917200000	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6.5	A
2917321000	Di-2-ethyl hexyl orthophthalate	6.5	A
2917329000	Other	6.5	A
2917331000	Dinonyl orthophthalate	6.5	A
2917332000	Didecyl orthophthalates	6.5	A
2917341000	Diheptyl orthophthalate	6.5	A
2917342000	Diisodecyl orthophthalate	6.5	A
2917343000	Dibutyl orthophthalates	6.5	A
2917349000	Other	6.5	A
2917350000	Phthalic anhydride	6.5	A
2917361000	Terephthalic acid	3	A
2917369000	Other	6.5	A
2917370000	Dimethyl terephthalate	6.5	A
2917391000	Isophthalic acid	6.5	A
2917392000	Trioctyltrimellitate (T.O.T.M)	6.5	A
2917393000	Trimellitic anhydride	6.5	A
2917399000	Other	6.5	A
2918111000	Lactic acid	6.5	A
2918112000	Salts of lactic acid	6.5	A
2918113000	Esters of lactic acid	6.5	A
2918120000	Tartaric acid	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2918131000	Salts of tartaric acid	6.5	A
2918132000	Esters of tartaric acid	6.5	A
2918140000	Citric acid	6.5	A
2918151010	Calcium citrate	6.5	A
2918151090	Other	6.5	A
2918152000	Esters of citric acid	6.5	A
2918161000	Gluconic acid	6.5	A
2918162000	Salts of gluconic acid	6.5	A
2918163000	Esters of gluconic acid	6.5	A
2918180000	Chlorobenzilate (ISO)	6.5	A
2918191010	Malic acid	6.5	A
2918191020	2,2-diphenyl-2-hydroxyacetic acid (benzilic acid)	6.5	A
2918191090	Other	6.5	A
2918192010	Salts of malic acid	6.5	A
2918192090	Other	6.5	A
2918193010	Esters of malic acid	6.5	A
2918193020	Methyl benzilate	6.5	A
2918193090	Other	6.5	A
2918199000	Other	6.5	A
2918211000	Salicylic acid	6.5	A
2918212010	Sodium salicylate	6.5	A
2918212090	Other	6.5	A
2918221000	O-acetylsalicylic acid	6.5	A
2918222000	Salts of o-acetylsalicylic acid	6.5	A
2918223000	Esters of o-acetylsalicylic acid	6.5	A
2918231010	Methyl salicylate	6.5	A
2918231020	Ethyl salicylate	6.5	A
2918231090	Other	6.5	A
2918232000	Salts of other esters of salicylic acid	6.5	A
2918291000	β -oxynaphthoic acid and its salts	6.5	A
2918299010	Gallic acid	6.5	A
2918299020	Parahydroxynaphthoic acid	6.5	A
2918299030	Parahydroxybenzoic acid	6.5	A
2918299040	Salts and esters of gallic acid	6.5	A
2918299090	Other	6.5	A
2918301000	Material for manufacturing agricultural chemicals (registered)	2	A

HSK 2015	Description	Base Rate	Staging Category
	material under the Agricultural Chemicals Management Act)		
2918309000	Other	6.5	A
2918910000	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	6.5	A
2918991000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2918999000	Other	6.5	A
2919100000	Tris(2,3-dibromopropyl) phosphate	6.5	A
2919901011	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2919901019	Other	6.5	A
2919901020	Glycerophosphoric acid	6.5	A
2919901090	Other	6.5	A
2919902000	Salts of phosphoric esters	6.5	A
2919909000	Other	6.5	A
2920111000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2920119000	Other	6.5	A
2920191000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2920199010	0,0-dimethyl-0-(3-methyl-4-nitrophenyl) thiophosphate	6.5	A
2920199090	Other	6.5	A
2920901010	Dimethyl sulfate	6.5	A
2920901020	Diethyl sulfate	6.5	A
2920901090	Other	6.5	A
2920902000	Of nitrous and nitric esters	6.5	A
2920903000	Of carbonic esters	6.5	A
2920904010	Dimethyl phosphite	6.5	A
2920904020	Diethyl phosphite	6.5	A
2920904030	Trimethyl phosphite	6.5	A
2920904040	Triethyl phosphite	6.5	A
2920909010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A

HSK 2015	Description	Base Rate	Staging Category
2920909090	Other	6.5	A
2921111010	Methylamine	6.5	A
2921111020	Salts of methylamine	6.5	A
2921112010	Dimethylamine	6.5	A
2921112020	Salts of dimethylamine	6.5	A
2921113010	Trimethylamine	6.5	A
2921113020	Salts of trimethylamine	6.5	A
2921191000	Dimethylaminoethyl chloride hydrochloride	6.5	A
2921192000	Diethylamine and its salts	6.5	A
2921199010	Dimethyl laurylamine	6.5	A
2921199020	Chlormethine (INN) (bis(2-chloroethyl)methylamine)	6.5	A
2921199030	Bis (2-chloroethyl) ethylamine	6.5	A
2921199040	Trichlormethine (INN) (tris(2-chloroethyl)amine)	6.5	A
2921199050	Di-isopropylamine	6.5	A
2921199060	N,N-diisopropyl- β -aminoethylchloride	6.5	A
2921199070	N,N-Dialkyl(methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines and their protonated salts	6.5	A
2921199090	Other	6.5	A
2921211000	Ethylenediamine	6.5	A
2921212000	Salts of ethylenediamine	6.5	A
2921221000	Hexamethylenediamine	6.5	A
2921222000	Hexamethylenediamine adipate	6.5	A
2921229000	Other	6.5	A
2921291000	Diethylenetriamine	5	A
2921292000	Triethylene tetramine	5	A
2921299000	Other	5	A
2921301000	Cyclohexylamine	6.5	A
2921309000	Other	6.5	A
2921411000	Aniline	6.5	A
2921412000	Salts of aniline	6.5	A
2921421000	Nitrohalogenated derivatives of aniline	6.5	A
2921422000	2,4,5-trichloroaniline	6.5	A
2921429010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A

HSK 2015	Description	Base Rate	Staging Category
2921429090	Other	6.5	A
2921431000	Para-toluidine-m-sulfonic acid and its salts	6.5	A
2921432000	2-chloro-para-toluidine-5-sulfonic acid and its salts	6.5	A
2921433000	3-amino-6-chlorotoluene-4-sulfonic acid and its salts	6.5	A
2921439010	Toluidines	6.5	A
2921439091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2921439099	Other	6.5	A
2921441000	Diphenylamine	6.5	A
2921449000	Other	6.5	A
2921451000	1-naphthylamine-4-sulfonic acid and its salts	6.5	A
2921459010	1-Naphthylamine (alpha-naphthylamine) and its salts	6.5	A
2921459020	2-Naphthylamine (beta-naphthylamine) and its salts	6.5	A
2921459030	2-naphthylamine-3,6,8-trisulfonic acid and its salts	5	A
2921459090	Other	6.5	A
2921460000	Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilametamine (INN), fencamfamin (INN), lefetamine (INN), levametamine (INN), mafenorex (INN) and phentermine (INN); salts thereof	6.5	A
2921491000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2921499000	Other	6.5	A
2921511000	N-phenyl-N'-isopropyl-para-phenylenediamine	6.5	A
2921512000	N-(1,3-Dimethyl butyl)-N'-phenyl-para-phenylenediamine	6.5	A
2921519010	o-phenylene diamine	6.5	A
2921519020	m-phenylene diamine	6.5	A
2921519030	p-phenylene diamine	6.5	A
2921519040	Diaminotoluenes	6.5	A
2921519090	Other	6.5	A
2921591000	3,3-Dichloro benzidine sulfonic acid salts	6.5	A
2921599010	Benzidine	6.5	A
2921599020	Benzidine dihydrochloride	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2921599030	4,4'diaminostilbene-2,2'-disulfonic acid and its salts	6.5	A
2921599040	Benzidine's salts other than benzidine dihydrochloride	6.5	A
2921599050	o-Tolidine and its salts	6.5	A
2921599090	Other	6.5	A
2922111000	Monoethanolamine	6.5	A
2922112000	Salts of monoethanolamine	6.5	A
2922121000	Diethanolamine	6.5	A
2922122000	Salts of diethanolamine	6.5	A
2922131000	Triethanolamine	3	A
2922132000	Salts of triethanolamine	6.5	A
2922140000	Dextropropoxyphene (INN) and its salts	6.5	A
2922191000	Arylethanolamines	6.5	A
2922193010	N,N-Dimethyl-2 aminoethanol and its protonated salts	6.5	A
2922193020	N,N-Diethyl-2-aminoethanol and its protonated salts	6.5	A
2922193090	Other	6.5	A
2922194000	Ethyldiethanolamine	6.5	A
2922195000	Methyldiethanolamine	6.5	A
2922196000	Diethylaminoethanol	6.5	A
2922199000	Other	6.5	A
2922211000	7-amino-1-naphthol-3-sulphonic acid (gamma acid) and its salts	6.5	A
2922212000	8-amino-1-naphthol-3, 6-disulphonic acid (H acid) and its salts	3	A
2922213000	2-amino-5-naphthol-7-disulphonic acid (J acid) and its salts	6.5	A
2922219000	Other	6.5	A
2922291000	Para-aminophenol	6.5	A
2922299010	Meta-aminophenol	6.5	A
2922299020	Ortho-aminophenol	6.5	A
2922299030	Amino cresols	6.5	A
2922299040	Phenetidines and their salts	6.5	A
2922299090	Other	6.5	A
2922310000	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	6.5	A
2922392000	Amino anthraquinons and their salts	6.5	A
2922393000	Derivatives of amino anthraquinons	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2922399000	Other	6.5	A
2922411000	Lysine	6.5	A
2922412000	Esters of lysine	6.5	A
2922413000	Salts of lysine and its esters	6.5	A
2922421000	Glutamic acid	5	A
2922422000	Sodium glutamate	6.5	A
2922423000	Other salts of glutamic acid	6.5	A
2922431000	Anthranilic acid	6.5	A
2922439000	Salts of anthranilic acid	6.5	A
2922440000	Tilidine (INN) and its salts	6.5	A
2922491000	Glycine	6.5	A
2922492000	Alanine	6.5	A
2922493000	Leucine	6.5	A
2922494000	Valine	6.5	A
2922495000	Aspartic acid	6.5	A
2922496000	Phenylglycine	6.5	A
2922497000	Ethyl para amino benzoate	6.5	A
2922499000	Other	6.5	A
2922501000	Serine	6.5	A
2922502000	Para-amino salicylic acid and its salts	6.5	A
2922503000	1-p-nitrophenol-2-amino-1,3-propane diol	6.5	A
2922504000	Dialphahydroxyphenylglycine	6.5	A
2922509010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2922509090	Other	6.5	A
2923101000	Choline	6.5	A
2923102000	Salts of choline	6.5	A
2923201000	Lecithins	6.5	A
2923202000	Other phosphoaminolipids	6.5	A
2923900000	Other	6.5	A
2924110000	Meprobamate (INN)	6.5	A
2924121000	Fluoroacetamide (ISO)	6.5	A
2924122000	Monocrotophos (ISO)	6.5	A
2924123000	Phosphamidon (ISO)	6.5	A
2924191000	Dimethylformamide	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2924192000	Dimethylacetamide	6.5	A
2924199010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2924199090	Other	6.5	A
2924211000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2924219000	Other	6.5	A
2924230000	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	6.5	A
2924240000	Ethinamate (INN)	6.5	A
2924291010	Aminoacetanilide and its derivatives	6.5	A
2924291020	Acetaminophen	6.5	A
2924291090	Other	6.5	A
2924292000	Aceto acetanilide and its derivatives	5	A
2924299010	Lidocaine hydrochloride	6.5	A
2924299091	Iopromide, Iopamidol and Iomeprol	0	A
2924299092	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2924299099	Other	6.5	A
2925111000	Saccharin	6.5	A
2925112000	Salts of saccharin	6.5	A
2925120000	Glutethimide (INN)	6.5	A
2925191000	Phthalimide	6.5	A
2925199010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2925199090	Other	6.5	A
2925210000	Chlordimeform (ISO)	6.5	A
2925291000	Diphenyl guanidine	6.5	A
2925299010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2925299090	Other	6.5	A
2926100000	Acrylonitrile	6.5	A
2926200000	1-Cyanoguanidine (dicyandiamide)	6.5	A
2926300000	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-	6.5	A

HSK 2015	Description	Base Rate	Staging Category
	cyano-2-dimethylamino-4,4-diphenylbutane)		
2926901000	Acetonitrile	6.5	A
2926902000	1,4-diamino-2,3-dicyanoanthraquinon	6.5	A
2926909010	Malono nitrile	6.5	A
2926909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2926909099	Other	6.5	A
2927001100	6-nitro-1-diazo-2-naphthol-4-sulfonic acid	6.5	A
2927001900	Other	6.5	A
2927002100	Azodicarbonamide	6.5	A
2927002910	Azoisobutyronitrile	6.5	A
2927002990	Other	6.5	A
2927003000	Azoxy-compounds	6.5	A
2928001000	Phenylhydrazine	6.5	A
2928009010	Perillartine	6.5	A
2928009020	Methylethyl ketoxime	6.5	A
2928009091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2928009099	Other	6.5	A
2929101000	Toluene diisocyanate	6.5	A
2929102000	Diphenyl methane diisocyanate	6.5	A
2929109000	Other	6.5	A
2929901000	Isocyanides	6.5	A
2929903000	Dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates	6.5	A
2929904000	Diethyl-n,n-dimethylphosphoramidates	6.5	A
2929905000	o-ethyl-2-diisopropylaminoethyl methylphosphonite	6.5	A
2929906000	N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides	6.5	A
2929909000	Other	6.5	A
2930201010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2930201090	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2930202010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2930202090	Other	6.5	A
2930301000	Thiuram mono-sulphides	6.5	A
2930302000	Thiuram di-sulphides	6.5	A
2930303000	Thiuram tetra-sulphides	6.5	A
2930400000	Methionine	6.5	A
2930501000	Captafol (ISO)	6.5	A
2930502000	Methamidophos (ISO)	6.5	A
2930901000	Sodium-2-amino-4-methylthiobutylate	6.5	A
2930902010	Thiourea	6.5	A
2930902020	Thiocarbanilide	6.5	A
2930902091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2930902099	Other	6.5	A
2930903010	Thioalcohols	6.5	A
2930903020	Thiophenols	6.5	A
2930903030	N,N-Diisopropyl-β-aminoethanthiol	6.5	A
2930903040	N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols and their protonated salts	6.5	A
2930904010	Thiodiglycol (INN) (bis(2-hydroxyethyl)sulphide)	6.5	A
2930904020	Thioaniline	6.5	A
2930904090	Other	6.5	A
2930905010	2-Chloroethylchloromethylsulphide	6.5	A
2930905020	Bis (2-chloroethyl) sulphide	6.5	A
2930905030	Bis (2-chloroethylthio) methane	6.5	A
2930905040	1,2-Bis (2-chloroethylthio) ethane	6.5	A
2930905050	1,3-Bis (2-chloroethylthio)-n-propane	6.5	A
2930905060	1,4-Bis (2-chloroethylthio)-n-butane	6.5	A
2930905070	1,5-Bis (2-chloroethylthio)-n-pentane	6.5	A
2930905081	Bis(2-chloroethylthiomethyl)ether	6.5	A
2930905082	Bis(2-chloroethylthioethyl)ether	6.5	A
2930905090	Other	6.5	A
2930906000	[S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl)amino) ethyl]	6.5	A

HSK 2015	Description	Base Rate	Staging Category
	hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonothioates and their O-alkyl (\leq C10, including cycloalkyl) esters; alkylated or protonated salts thereof		
2930907000	O,O-Diethyl s-[2-(diethylamino) ethyl] phosphorothioate and its alkylated or protonated salts	6.5	A
2930908000	O-Ethyl, S-phenyl ethylphosphonothiolothionate (fonofos)	6.5	A
2930909010	Thioacids	6.5	A
2930909020	Isothiocyanates	6.5	A
2930909030	Cysteine	6.5	A
2930909040	Cystine	6.5	A
2930909050	Glutathion	6.5	A
2930909060	8-Chloro-6-tosylotinic acid ethyl ester	6.5	A
2930909070	Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	6.5	A
2930909080	Dithiocarbonates (xanthates)	6.5	A
2930909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2930909099	Other	6.5	A
2931100000	Tetramethyl lead and tetraethyl lead	6.5	A
2931200000	Tributyltin compounds	6.5	A
2931901010	2-Chlorovinyl dichloroarsine	6.5	A
2931901020	Bis (2-chlorovinyl) chloroarsine	6.5	A
2931901030	Tris (2-chlorovinyl) arsine	6.5	A
2931901091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2931901099	Other	6.5	A
2931902100	[O-2-(dialkyl(methyl,ethyl, n-propyl or isopropyl)amino)ethyl]hydrogen alkyl (methyl,ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl (\leq C10, including cycloalkyl)esters; alkylated or protonated salts thereof	6.5	A
2931902200	O-Isopropyl methylphosphonochloridate	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2931902300	O-Pinacolyl methylphosphonochloridate	6.5	A
2931902400	O-Alkyl (\leq C10, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates	6.5	A
2931902500	O-Alkyl (\leq C10, including cycloalkyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates	6.5	A
2931902911	Dimethyl methylphosphonate	6.5	A
2931902912	Diethyl ethylphosphonate	6.5	A
2931902913	Diethyl methylphosphonate	6.5	A
2931902914	Dimethyl ethylphosphonate	6.5	A
2931902915	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2931902919	Others	6.5	A
2931902991	Material for manufacturing agricultural chemicals(registered material under the Agricultural Chemicals Management Act)	2	A
2931902999	Other	6.5	A
2931903010	Alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonyl difluorides	6.5	A
2931903090	Other	6.5	A
2931904010	Methyl phosphonyl dichloride	6.5	A
2931904020	Methyl phosphinyl dichloride	6.5	A
2931904030	Ethyl phosphonyl dichloride	6.5	A
2931904040	Ethyl phosphinyl dichloride	6.5	A
2931904090	Other	6.5	A
2931909010	Dibutyl tin oxide	6.5	A
2931909020	Diethyl aluminium chloride	6.5	A
2931909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2931909099	Other	6.5	A
2932110000	Tetrahydrofuran	6.5	A
2932120000	2-Furaldehyde (furfuraldehyde)	6.5	A
2932131000	Furfuryl alcohol	6.5	A
2932132000	Tetrahydrofurfuryl alcohol	6.5	A
2932191000	Material for manufacturing agricultural chemicals (registered material under the Agricultural	2	A

HSK 2015	Description	Base Rate	Staging Category
	Chemicals Management Act)		
2932199000	Other	6.5	A
2932201010	Coumarin	5	A
2932201020	Methylcoumarins	5	A
2932201030	Ethylcoumarins	5	A
2932209010	Nonalactone	5	A
2932209020	Undecalactone	5	A
2932209030	Butyrolactone	5	A
2932209040	Santonin	5	A
2932209050	Phenolphthalein	5	A
2932209060	Glucuronolactone	5	A
2932209070	Dehydracetic acid and its salts	5	A
2932209080	Acetyl ketene (diketene)	5	A
2932209091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2932209099	Other	5	A
2932910000	Isosafrole	6.5	A
2932920000	1-(1,3-Benzodioxol-5-yl)propane-2-one	6.5	A
2932930000	Piperonal	6.5	A
2932940000	Safrole	6.5	A
2932950000	Tetrahydrocannabinols (all isomers)	6.5	A
2932991000	Dioxanes	6.5	A
2932992000	Benzofuran (coumarone)	6.5	A
2932993000	Cineole	5.5	A
2932999010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2932999090	Other	6.5	A
2933111000	Methylene bis(1-phenyl-2,3-dimethyl-4-methylamino pyrazolone-5)	6.5	A
2933119010	Phenazone (antipyrin)	6.5	A
2933119030	Sulpyrine	6.5	A
2933119040	Isopropyl antipyrin	6.5	A
2933119091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933119099	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2933191000	Pyrazolone and its derivatives	6.5	A
2933199010	Phenyl butazone	6.5	A
2933199020	Pyrazolate	6.5	A
2933199091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933199099	Other	6.5	A
2933211000	Hydantoin	6.5	A
2933212000	Derivatives of hydantoin	6.5	A
2933291000	Lysidine	6.5	A
2933299010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933299090	Other	6.5	A
2933311000	Pyridine	6.5	A
2933312000	Salts of pyridine	6.5	A
2933321000	Piperidine	6.5	A
2933329000	Salts of piperidine	6.5	A
2933330000	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN) dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	6.5	A
2933391000	Isonicotinic acid hydrazide	6.5	A
2933393000	3-Hydroxy-1-methylpiperidine	6.5	A
2933394000	3-Quinuclidinyl benzilate	6.5	A
2933395000	Quinuclidin-3-ol	6.5	A
2933399010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933399090	Other	6.5	A
2933410000	Levorphanol (INN) and its salts	6.5	A
2933491000	Pyrvinium pamoate	6.5	A
2933499010	Material for manufacturing	2	A

HSK 2015	Description	Base Rate	Staging Category
	agricultural chemicals (registered material under the Agricultural Chemicals Management Act)		
2933499090	Other	6.5	A
2933520000	Malonylurea (barbituric acid) and its salts	6.5	A
2933530000	Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbitol (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbitol (INN); salts thereof	6.5	A
2933540000	Other derivatives of malonylurea (barbituric acid); salts thereof	6.5	A
2933550000	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	6.5	A
2933591100	5-fluorouracil	6.5	A
2933591910	Pyrimidine	6.5	A
2933591991	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933591999	Other	6.5	A
2933592010	Piperazine	6.5	A
2933592020	Piperazine citrate	6.5	A
2933592030	Piperazine adipate	6.5	A
2933592040	1-amino-4-methylpiperazine	6.5	A
2933592090	Other	6.5	A
2933610000	Melamine	6.5	A
2933691000	Cyanuric chloride	3	A
2933692000	Hexamethylene tetramine	6.5	A
2933699010	Trimethylene trinitramine	6.5	A
2933699091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933699099	Other	6.5	A
2933710000	6-Hexanelactam (epsilon-caprolactam)	3	A
2933720000	Clobazam (INN) and methyprylon (INN)	6.5	A
2933791000	Isatin	6.5	A
2933792000	2-hydroxyquinoline	6.5	A
2933793000	1-vinyl-2-pyrrolidone	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2933799000	Other	6.5	A
2933910000	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN) tetrazepam (INN) and triazolam (INN); salts thereof	6.5	A
2933991000	Indole and its derivatives	6.5	A
2933999010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933999090	Other	6.5	A
2934101000	Aminothiazole and its derivative	6.5	A
2934109010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2934109090	Other	6.5	A
2934201000	Benothiazole	6.5	A
2934202000	Mercaptobenzothiazole	6.5	A
2934203000	Dibenzothiazolyl disulphide	6.5	A
2934209010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2934209090	Other	6.5	A
2934301000	Phenothiazine (thiodiphenyl amine)	6.5	A
2934309000	Other	6.5	A
2934910000	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2934991000	Morpholine	6.5	A
2934992000	Nucleic acids, their salts and derivatives	6.5	A
2934993000	7-Aminocephalosporanic acid	6.5	A
2934999010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2934999090	Other	6.5	A
2935002000	5-amino-2-methyl-n-phenyl benzene sulfonamide	6.5	A
2935003000	Para-toluidine-3-sulfon anilide	6.5	A
2935004000	2-amino-n-ethylbenzene sulfonanilide	6.5	A
2935006000	Sulfamethoxazole	6.5	A
2935007000	Sulfamethoxine	6.5	A
2935008010	Sulphamine	6.5	A
2935008020	Sulphapyridine	6.5	A
2935008030	Sulphadiazine	6.5	A
2935008040	Sulphamerazine	6.5	A
2935008050	Sulphathiazole	6.5	A
2935008090	Other	6.5	A
2935009020	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2935009090	Other	6.5	A
2936210000	Vitamins A and their derivatives	6.5	A
2936220000	Vitamin B1 and its derivatives	6.5	A
2936230000	Vitamin B2 and its derivatives	6.5	A
2936240000	D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	6.5	A
2936250000	Vitamin B6 and its derivatives	6.5	A
2936260000	Vitamin B12 and its derivatives	6.5	A
2936271000	Ascorbic acid	6.5	A
2936272000	Sodium ascorbate	6.5	A
2936273000	Calcium ascorbate	6.5	A
2936279000	Other	6.5	A
2936281000	Alpha-tocopherol acetate	6.5	A
2936289000	Other	6.5	A
2936291010	Vitamin B9	6.5	A
2936291090	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2936292000	Vitamins D and their derivatives	6.5	A
2936293000	Vitamin H and its derivatives	6.5	A
2936294000	Vitamins K and their derivatives	6.5	A
2936295000	Nicotinamide and its derivatives	6.5	A
2936299000	Other	6.5	A
2936901000	Provitamins, unmixed	6.5	A
2936909000	Other	6.5	A
2937111000	Of subheading 2933.9 or 2934.9	6.5	A
2937119000	Other	0	A
2937120000	Insulin and its salts	0	A
2937191000	Of subheading 2933.9 or 2934.9	6.5	A
2937199000	Other	0	A
2937211000	Cortisone	0	A
2937212000	Hydrocortisone	0	A
2937213000	Prednisone	0	A
2937214000	Prednisolone	0	A
2937220000	Halogenated derivatives of corticosteroidal hormones	0	A
2937230000	Oestrogens and progestogens	0	A
2937292000	Of subheading 2914.50.	5.5	A
2937299000	Other	0	A
2937501000	Of subheading 2918.19 or 2918.9	6.5	A
2937502000	Of subheading 2934.9	6.5	A
2937509000	Other	0	A
2937901000	Of subheading 2933.9 or 2934.9	6.5	A
2937902100	Epinephrine	0	A
2937902910	Of subheading 2922.50	6.5	A
2937902990	Other	0	A
2937903000	Amino-acid derivatives	0	A
2937909000	Other	0	A
2938101000	Rutoside (rutin)	6.5	A
2938102000	Derivatives of rutoside	6.5	A
2938901000	Digitalis glycosides	6.5	A
2938902000	Glycyrrhizin and glycyrrhizates	6.5	A
2938903000	Saponins	6.5	A
2938904000	Stevioside	6.5	A
2938909000	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2939111000	Morphine	0	A
2939112000	Ethylmorphine	0	A
2939113000	Codeine	0	A
2939114000	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	8	A
2939119000	Other	0	A
2939190000	Other	0	A
2939200000	Alkaloids of cinchona and their derivatives; salts thereof	0	A
2939300000	Caffeine and its salts	0	A
2939411000	Ephedrines	0	A
2939419000	Salts of ephedrines	0	A
2939421000	Pseudoephedrine (INN)	0	A
2939429000	Salts of pseudoephedrine	0	A
2939430000	Cathine (INN) and its salts	0	A
2939440000	Norephedrine and its salts	0	A
2939490000	Other	0	A
2939510000	Fenetylline (INN) and its salts	0	A
2939590000	Other	0	A
2939611000	Ergometrine (INN)	0	A
2939619000	Salts of ergometrine (INN)	0	A
2939621000	Ergotamin (INN)	0	A
2939629000	Salts of ergotamin (INN)	0	A
2939631000	Lysergic acid	0	A
2939639000	Salts of lysergic acid	0	A
2939690000	Other	0	A
2939910000	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	0	A
2939991000	Atropine and homatropine	0	A
2939992000	Arecoline	0	A
2939993000	Piperine	0	A
2939994000	Nicotine and its salts	0	A
2939999000	Other	0	A
2940001010	Galactose	6.5	A
2940001020	Sorbose	6.5	A
2940001030	Xylose	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2940001090	Other	6.5	A
2940002010	Hydroxypropyl sucrose	6.5	A
2940002090	Other	6.5	A
2941101000	Penicilline G potassium	6.5	A
2941109010	Penicilline G sodium	6.5	A
2941109020	Penicilline V	6.5	A
2941109090	Other	6.5	A
2941201000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2941209000	Other	6.5	A
2941301000	Chlorotetracycline	6.5	A
2941302000	Oxy-tetracycline hydrochloride	6.5	A
2941303000	Chlorotetracycline hydrochloride	6.5	A
2941309000	Other	6.5	A
2941400000	Chloramphenicol and its derivatives; salts thereof	6.5	A
2941501000	Erythromycin thiocyanate	6.5	A
2941509000	Other	6.5	A
2941902000	11-alpha-chloro-6-deoxy-6-demethyl-6-methylene-5-oxytetracycline-paratoluene sulfonate	6.5	A
2941909010	Kanamycine sulfate	6.5	A
2941909020	Ledermycine	6.5	A
2941909030	Gentamycine sulfate	6.5	A
2941909040	Leucomycin	6.5	A
2941909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2941909099	Other	6.5	A
2942001000	Ketenes	6.5	A
2942009010	Copper acetoarsenite	6.5	A
2942009090	Other	6.5	A
3001201000	Gland extracts	0	A
3001202000	Liver extracts	0	A
3001203000	Gall bag extracts	0	A
3001204000	Pancreas extracts	0	A
3001205000	Stomach extracts	0	A
3001209000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
3001901010	Of human body	0	A
3001901090	Other	0	A
3001902010	Bear's gall	0	A
3001902090	Other	0	A
3001909010	Heparin and its salts	0	A
3001909020	Of human body	0	A
3001909090	Other	0	A
3002101000	Preparations of blood fractions and put up in packings as medicaments	0	A
3002102010	Haemoglobin	0	A
3002102020	Globulins	0	A
3002103000	Thrombin and prothrombinase	0	A
3002109010	Antisera	0	A
3002109020	Serums and blood plasma (excluding reproduced by synthesis)	0	A
3002109030	Of subheading 2925.29, 2933.29, 2934.99, 2937.90.1000, 3002.90.3010 or 3907.20[excluding materials for manufacturing agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)]	6.5	A
3002109040	Of subheading 2937.90.9000	0	A
3002109050	Of subheading 3002.90.3020	0	A
3002109090	Other	0	A
3002200000	Vaccines for human medicine	0	A
3002301000	Vaccines against foot and mouth disease	0	A
3002309000	Other	0	A
3002901000	Human blood	0	A
3002902000	Animal blood (prepared for therapeutic, prophylactic or diagnostic uses)	0	A
3002903010	Saxitoxin	6.5	A
3002903020	Ricin	8	A
3002903090	Other	0	A
3002904000	Microbial culture	0	A
3002905000	Virus and anti-virus	0	A
3002906000	Bacteriophage	0	A
3002907000	Of subheading 2933.29[excluding materials for manufacturing agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)]	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3002908000	Of subheading 3002.10.1000, 3002.10.20 or 3002.10.3000	0	A
3002909000	Other	0	A
3003101000	Containing penicillines or derivatives thereof, with a penicillanic acid structure	8	A
3003102000	Containing streptomycins or their derivatives	8	A
3003201000	Anti-tuberculosis preparations and anti-cancer preparations	8	A
3003209010	Preparations containing chloramphenicol	8	A
3003209090	Other	8	A
3003310000	Containing insulin	8	A
3003391010	Preparations containing pituitary (anterior) hormones	8	A
3003391020	Preparations containing pituitary (posterior) hormones	8	A
3003392000	Preparations containing salivary gland hormones	8	A
3003393000	Preparations containing thyroid and parathyroid hormones	8	A
3003394000	Preparations containing anabolic steroids	8	A
3003395000	Preparations containing adrenal cortical hormones	8	A
3003396000	Preparations containing adrenal medulla hormones	8	A
3003397000	Preparations containing male sex hormones	8	A
3003398000	Preparations containing estrogens and gestagens, progestins	8	A
3003399000	Other	8	A
3003401000	Anti-cancer preparations	8	A
3003409110	Preparations containing morphine	8	A
3003409120	Preparations containing quinine	8	A
3003409130	Preparations containing theobromine	8	A
3003409210	Preparations containing caffeine	8	A
3003409220	Preparations containing strychnine	8	A
3003409230	Preparations containing ephedrine	8	A
3003409310	Preparations containing cocaine	8	A
3003409320	Preparations containing alkaloids of rye ergot	8	A
3003409330	Preparations containing nicotine	8	A
3003409400	Preparations containing atropine and homatropine	8	A
3003409500	Preparations containing arecoline	8	A
3003409600	Preparations containing piperine	8	A

HSK 2015	Description	Base Rate	Staging Category
3003409900	Other	8	A
3003901000	Anti-tuberculosis preparations, anthelmintic preparations and anticancer preparations	8	A
3003909100	Preparations containing aspirin	8	A
3003909200	Preparations containing anti-allergic agents	8	A
3003909300	Preparations containing vitamins	8	A
3003909400	Preparations containing antler	8	A
3003909500	Preparations containing ginseng	8	A
3003909600	Preparations containing royal jelly	8	A
3003909900	Other	8	B
3004101000	Containing penicillins or derivatives thereof, with a penicillanic acid structure	8	A
3004102000	Containing streptomycins or their derivatives	8	A
3004201000	Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations	8	A
3004209100	Preparations containing chloramphenicol	8	A
3004209200	Preparations containing erythromycin	8	A
3004209300	Preparations containing oxy-tetracycline	8	A
3004209400	Preparations containing kanamycin	8	A
3004209900	Other	8	A
3004310000	Containing insulin	8	A
3004320000	Containing corticosteroid hormones, their derivatives or structural analogues	8	A
3004391010	Preparations containing pituitary (anterior) hormones	8	A
3004391020	Preparations containing pituitary (posterior) hormones	8	A
3004392000	Preparations containing salivary gland hormones	8	A
3004393000	Preparations containing thyroid and parathyroid hormones	8	A
3004394000	Preparations containing anabolic steroids	8	A
3004395000	Preparations containing adrenal medulla hormones	8	A
3004396000	Preparations containing male sex hormones	8	A
3004397000	Preparations containing estrogens and gestagens, progestins	8	A
3004399000	Other	8	A
3004401000	Anti-cancer preparations	8	A

HSK 2015	Description	Base Rate	Staging Category
3004409110	Preparations containing morphine	8	A
3004409120	Preparations containing quinine	8	A
3004409130	Preparations containing theobromine	8	A
3004409210	Preparations containing caffeine	8	A
3004409220	Preparations containing strychnine	8	A
3004409230	Preparations containing ephedrine	8	A
3004409310	Preparations containing cocaine	8	A
3004409320	Preparations containing alkaloids of rye ergot	8	A
3004409330	Preparations containing nicotine	8	A
3004409400	Preparations containing atropine and homatropine	8	A
3004409500	Preparations containing arecoline	8	A
3004409600	Preparations containing piperine	8	A
3004409900	Other	8	A
3004501000	Preparations containing vitamin A	8	A
3004502010	Preparations containing vitamin B1	8	A
3004502090	Other	8	A
3004503000	Preparations containing vitamin C	8	A
3004504000	Preparations containing vitamin D	8	A
3004505000	Preparations containing vitamin E	8	A
3004506000	Preparations containing vitamin H	8	A
3004507000	Preparations containing vitamin K	8	A
3004509000	Other	8	A
3004901000	Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations	8	A
3004909100	Preparations containing aspirin	8	A
3004909200	Preparations containing anti-allergic agents	8	A
3004909300	Preparations containing antler	8	A
3004909400	Preparations containing ginseng	8	A
3004909500	Preparations containing royal jelly	8	A
3004909900	Other	8	A
3005101000	Adhesive plasters	0	A
3005109000	Other	0	A
3005901000	Waddings	0	A
3005902000	Gauze	0	A
3005903000	Bandages	0	A

HSK 2015	Description	Base Rate	Staging Category
3005904000	Prepared dressings and poultices	0	A
3005909000	Other	0	A
3006101010	Sterile surgical catgut	0	A
3006101020	Sterile suture materials (including sterile absorbable surgical or dental yarns)	0	A
3006102000	Sterile tissue adhesives for surgical wound closure	0	A
3006103000	Sterile laminaria and sterile laminaria tents	0	A
3006104000	Sterile absorbable surgical or dental haemostatics	0	A
3006105010	Of plastics	6.5	A
3006105020	Of knitted or crocheted fabrics	8	A
3006105090	Other	0	A
3006200000	Blood-grouping reagents	0	A
3006301000	Opacifying preparations for x-ray examination	0	A
3006302000	Diagnostic reagents (designed to be administered to the patient)	0	A
3006401000	Dental cements	0	A
3006402000	Dental fillings	0	A
3006403000	Bone reconstruction cements	0	A
3006500000	First-aid boxes and kits	0	A
3006600000	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0	A
3006700000	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	6.5	A
3006910000	Appliances identifiable for ostomy use	6.5	A
3006921010	Skin and bone grafts	0	A
3006921090	Other	0	A
3006922010	Preparations of blood fractions and put up in packings as medicaments	0	A
3006922020	Haemoglobin and globulins	0	A
3006922031	Saxitoxin	6.5	A
3006922032	Ricin	8	A
3006922090	Other	0	A
3006923000	Of heading 30.03 or 30.04	8	A

HSK 2015	Description	Base Rate	Staging Category
3006924000	Of heading 30.05 or 30.06	0	A
3006925000	Of subheading 3824.90	6.5	A
3101001010	Guano	6.5	A
3101001090	Other	6.5	A
3101002000	Vegetable fertilisers	6.5	A
3101003000	Fertilisers produced by the mixing or chemical treatment of animal or vegetable products	6.5	A
3102101000	Agricultural fertilizers or for manufacturing agricultural fertilizers	2	A
3102109000	Other	6.5	A
3102210000	Ammonium sulphate	6.5	G
3102291000	Double salts of ammonium sulphate and ammonium nitrate	6.5	A
3102292000	Mixtures of ammonium sulphate and ammonium nitrate	6.5	A
3102300000	Ammonium nitrate, whether or not in aqueous solution	6.5	A
3102400000	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	6.5	A
3102501000	Natural	6.5	A
3102509000	Other	6.5	A
3102600000	Double salts and mixtures of calcium nitrate and ammonium nitrate	6.5	A
3102800000	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	6.5	A
3102901000	Double salts of calcium nitrate and magnesium nitrate	6.5	A
3102909000	Other	6.5	A
3103100000	Superphosphates	6.5	A
3103901000	Disintegrated (calcined) calcium phosphates	6.5	A
3103902000	Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine	6.5	A
3103903000	Other calcium phosphate	6.5	A
3103904000	Mixtures of phosphatic fertilisers	6.5	A
3103909000	Other	6.5	A
3104200000	Potassium chloride	0	A
3104301000	Not more than 52 % by weight of K ₂ O	1	A
3104309000	Other	6.5	A
3104901010	Not more than 30 % by weight of K ₂ O	1	A

HSK 2015	Description	Base Rate	Staging Category
3104901090	Other	6.5	A
3104909000	Other	1	A
3105100000	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	6.5	A
3105200000	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	6.5	A
3105300000	Diammonium hydrogenorthophosphate (diammonium phosphate)	6.5	A
3105400000	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	6.5	A
3105510000	Containing nitrates and phosphates	6.5	A
3105590000	Other	6.5	A
3105600000	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	6.5	A
3105901000	Fertilisers containing nitrogen and potassium	6.5	A
3105909000	Other	6.5	A
3201100000	Quebracho extract	6.5	A
3201200000	Wattle extract	6.5	A
3201901010	Extracts from mangrove	6.5	A
3201901020	Extracts from myrobolans	6.5	A
3201901030	Extracts from sumach	6.5	A
3201901040	Extracts from gambier	6.5	A
3201901090	Other	6.5	A
3201902000	Tannins (tannic acids) and their salts	6.5	A
3201903000	Ethers or esters of tannins	6.5	A
3201904000	Other derivatives of tannins	6.5	A
3202101000	Aromatic syntans	6.5	A
3202102000	Alkylsulphonylchlorides	6.5	A
3202103000	Resinic tanning products	6.5	A
3202109000	Other	6.5	A
3202901000	Inorganic tanning products	6.5	A
3202902000	Artificial bates	6.5	A
3202909000	Other	6.5	A
3203001100	Natural indigo	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3203001910	Logwood	6.5	A
3203001920	Sandal wood	6.5	A
3203001930	Chlorophyll	6.5	A
3203001990	Other	6.5	A
3203002010	Cochineal	6.5	A
3203002020	Kermes	6.5	A
3203002030	Sepia	6.5	A
3203002090	Other	6.5	A
3203003000	Preparations based on colouring matter of vegetable or animal origin	6.5	A
3204111000	Preparations based on disperse dyes (press cake)	4	A
3204119000	Other	8	A
3204121000	Acid dyes and preparations based thereon	8	A
3204122000	Mordant dyes and preparations based thereon	8	A
3204130000	Basic dyes and preparations based thereon	8	A
3204140000	Direct dyes and preparations based thereon	8	A
3204150000	Vat dyes (including those usable in that state as pigments) and preparations based thereon	8	A
3204160000	Reactive dyes and preparations based thereon	8	A
3204170000	Pigments and preparations based thereon	8	A
3204191000	Organic Solvent dyes and preparations based thereon	8	A
3204192000	Rapid dyes and preparations based thereon	8	A
3204193000	Sulphide dyes and sulphide vat dyes and preparations based thereon	8	A
3204199000	Other	8	A
3204200000	Synthetic organic products of a kind used as fluorescent brightening agents	6.5	A
3204901010	For manufacturing Organic light emitting diodes(OLED)	5	A
3204901090	Other	6.5	A
3204909000	Other	6.5	A
3205001000	Pigment plastic colour bases	6.5	A
3205009000	Other	6.5	A
3206110000	Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	6.5	A
3206190000	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3206200000	Pigments and preparations based on chromium compounds	6.5	A
3206411000	Ultramarine	6.5	A
3206419000	Other	6.5	A
3206421000	Lithopones	6.5	A
3206429000	Other	6.5	A
3206491000	Zinc grey	6.5	A
3206492000	Mineral black	6.5	A
3206493000	Coloured earths	6.5	A
3206494000	Soluble vandyke brown	6.5	A
3206495000	Pigments based on cobalt compounds	6.5	A
3206496000	Pigments and preparations based on cadmium compounds	6.5	A
3206499000	Other	6.5	A
3206500000	Inorganic products of a kind used as luminophores	6.5	A
3207100000	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	6.5	A
3207201000	Vitrifiable enamels and glazes	6.5	A
3207202000	Engobes (slips)	6.5	A
3207209000	Other	6.5	A
3207301000	Of gold	6.5	A
3207302000	Of platinum	6.5	A
3207303000	Of palladium	6.5	A
3207304000	Of silver	6.5	A
3207309000	Other	6.5	A
3207400000	Glass frit and other glass, in the form of powder, granules or flakes	6.5	A
3208101010	Enamels	6.5	A
3208101090	Other	6.5	A
3208102000	Varnishes (including lacquers)	6.5	A
3208103000	Solutions as defined in Note 4 to this Chapter	6.5	A
3208201011	Enamels	6.5	A
3208201019	Other	6.5	A
3208201020	Varnishes (including lacquers)	6.5	A
3208201030	Solutions as defined in Note 4 to this Chapter	6.5	A
3208202011	Enamels	6.5	A
3208202019	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3208202020	Varnishes (including lacquers)	6.5	A
3208202030	Solutions as defined in Note 4 to this Chapter	6.5	A
3208901011	Enamels	6.5	A
3208901019	Other	6.5	A
3208901020	Varnishes (including lacquers)	6.5	A
3208901030	Solutions as defined in Note 4 to this Chapter	6.5	A
3208909011	Enamels	6.5	A
3208909019	Other	6.5	A
3208909020	Varnishes (including lacquers)	6.5	A
3208909030	Solutions as defined in Note 4 to this Chapter	6.5	A
3209101011	Enamels	6.5	A
3209101019	Other	6.5	A
3209101020	Varnishes (including lacquers)	6.5	A
3209102010	Paints (including enamels)	6.5	A
3209102020	Varnishes (including lacquers)	6.5	A
3209901011	Enamels	6.5	A
3209901019	Other	6.5	A
3209901020	Varnishes (including lacquers)	6.5	A
3209909011	Enamels	6.5	A
3209909019	Other	6.5	A
3209909020	Varnishes (including lacquers)	6.5	A
3210001011	Enamels	6.5	A
3210001019	Other	6.5	A
3210001091	Enamels	6.5	A
3210001099	Other	6.5	A
3210002010	Oil varnishes	6.5	A
3210002020	Varnishes and lacquers based on lac, natural gum or resins	6.5	A
3210002030	Varnishes based on bitumen, pitch or similar products	6.5	A
3210002040	Liquid varnishes containing no solvent	6.5	A
3210003010	Distempers	6.5	A
3210003090	Other	6.5	A
3211000000	Prepared driers.	6.5	A
3212100000	Stamping foils	6.5	A
3212901000	Dyes and other colouring matter put up in forms or packings for retail sale	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3212909000	Other	6.5	A
3213101000	Oil colours	6.5	A
3213102000	Water colours	6.5	A
3213109000	Other	6.5	A
3213901000	Oil colours	6.5	A
3213902000	Water colours	6.5	A
3213909000	Other	6.5	A
3214101060	Based on rubber	6.5	A
3214101080	Resin mastics and cements	6.5	A
3214101090	Other	6.5	A
3214102000	Painters' fillings	6.5	A
3214109000	Other	6.5	A
3214900000	Other	6.5	A
3215110000	Black	6.5	A
3215190000	Other	6.5	A
3215901000	Writing ink	6.5	A
3215902000	Drawing ink	6.5	A
3215903000	Copying ink	6.5	A
3215904010	Of oil	6.5	A
3215904020	Of water	6.5	A
3215904030	Of oil and water	6.5	A
3215905000	Metallic ink	6.5	A
3215906010	Of oil	6.5	A
3215906020	Of water	6.5	A
3215906030	Of oil and water	6.5	A
3215909000	Other	6.5	A
3301120000	Of orange	5	B
3301130000	Of lemon	5	B
3301190000	Other	5	B
3301240000	Of peppermint (<i>Mentha piperita</i>)	5	B
3301250000	Of other mints	5	B
3301291000	Vanilla oil	5	B
3301292000	Citronella oil	5	B
3301293000	Cinnamon bark oil	5	B
3301294000	Cinnamon leaf oil	5	B
3301299000	Other	5	B
3301300000	Resinoids	8	C

HSK 2015	Description	Base Rate	Staging Category
3301901000	Terpenic by-products of the deterpenation of essential oils	8	F
3301902000	Concentrates of essential oils	8	F
3301903000	Aqueous distillates and aqueous solutions of essential oils	8	F
3301904100	Of opium	8	F
3301904200	Of liquorice	8	F
3301904300	Of hops	30	F
3301904400	Of pyrethrum or of the roots of plants containing rotenone	8	F
3301904510	Of white ginseng	20	X
3301904520	Of red ginseng	754.3	X
3301904530	Of other ginseng	20	X
3301904600	Of cashew nut shell liquid	8	F
3301904700	Of natural lacquer	8	F
3301904800	Other	8	F
3302101000	Of a kind used in the food industries	5	A
3302102011	Compound alcoholic preparations	30	A
3302102019	Other	8	A
3302102090	Other	5	A
3302900000	Other	6.5	A
3303001000	Perfumes and scents	6.5	A
3303002000	Toilet waters	6.5	A
3304101000	Lipsticks	6.5	A
3304109000	Other	6.5	A
3304201000	Eye shadows	6.5	A
3304209000	Other	6.5	A
3304301000	Nail enamels	6.5	A
3304309000	Other	6.5	A
3304911000	Face powders	6.5	A
3304912000	Baby powders (including talcum powder)	6.5	A
3304919000	Other	6.5	A
3304991000	Skin care cosmetics	6.5	B
3304992000	Make-up cosmetics	6.5	A
3304993000	Baby cosmetics	6.5	A
3304999000	Other	6.5	A
3305100000	Shampoos	5	A
3305200000	Preparations for permanent waving or straightening	5	A

HSK 2015	Description	Base Rate	Staging Category
3305300000	Hair lacquers	5	A
3305901000	Hair rinses	5	A
3305902000	Hair creams	5	A
3305909000	Other	5	A
3306100000	Dentifrices	6.5	A
3306201011	Not more than 70 decitex	8	A
3306201019	Other	8	A
3306201020	Of measuring per single yarn more than 50 tex	8	A
3306209000	Other	8	A
3306901000	Preparation for oral hygiene	6.5	A
3306902000	Preparations for dental hygiene	6.5	A
3307101000	After-shaving lotions	6.5	A
3307109000	Other	6.5	A
3307200000	Personal deodorants and antiperspirants	6.5	A
3307301000	Perfumed bath salts	6.5	A
3307302000	Other bath preparations	6.5	A
3307410000	"Agarbatti" and other odoriferous preparations which operate by burning	6.5	A
3307490000	Other	6.5	A
3307901000	Depilatories	6.5	A
3307902000	Scented sachets	6.5	A
3307903000	Contact lens solutions or artificial eye solutions	6.5	A
3307909000	Other	6.5	A
3401111000	Medicated soaps	6.5	A
3401119000	Other	6.5	A
3401191010	Laundry soaps	6.5	A
3401191090	Other	6.5	A
3401192000	Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	6.5	A
3401200000	Soap in other forms	6.5	A
3401300000	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	6.5	A
3402110000	Anionic	8	A
3402120000	Cationic	8	A
3402131000	Material for manufacturing	2	A

HSK 2015	Description	Base Rate	Staging Category
	agricultural chemicals (registered material under the Agricultural Chemicals Management Act)		
3402139000	Other	8	A
3402190000	Other	8	A
3402201000	Washing preparations	5	A
3402202000	Cleaning preparations	6.5	A
3402209000	Other	6.5	B
3402901000	Surface-active preparations	6.5	A
3402902000	Washing preparations	5	A
3402903000	Cleaning preparations	6.5	A
3403111000	Preparations for the treatment of textile materials	6.5	A
3403112000	Preparations for the treatment of leather or furskins	6.5	A
3403119000	Other	6.5	A
3403191000	Cutting oil preparations	6.5	A
3403192000	Bolt or nut release preparations	6.5	A
3403193000	Anti-rust or anti-corrosion preparations	6.5	A
3403194000	Mold release preparations	6.5	A
3403195000	Lubricating preparations used in wire-drawing	6.5	A
3403199000	Other	6.5	A
3403911000	Preparations for the treatment of textile materials	6.5	A
3403912000	Preparations for the treatment of leather or furskins	6.5	A
3403919000	Other	6.5	A
3403991000	Cutting oil preparations	6.5	A
3403992000	Lubricating preparations used in wire-drawing	6.5	A
3403999000	Other	6.5	A
3404200000	Of poly(oxyethylene) (polyethylene glycol)	6.5	A
3404901010	Of chloroparaffines	6.5	A
3404901030	Of polyalkylenes	6.5	A
3404901040	Of chemically modified lignite	6.5	A
3404901090	Other	6.5	A
3404902000	Prepared waxes	6.5	A
3405100000	Polishes, creams and similar preparations for footwear or leather	6.5	A
3405200000	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
	woodwork		
3405300000	Polishes and similar preparations for coachwork, other than metal polishes	6.5	A
3405400000	Scouring pastes and powders and other scouring preparations	6.5	A
3405901010	Based on chalk	6.5	A
3405901020	Based on kieselguhr	6.5	A
3405901030	Based on diamond powder or dust	6.5	A
3405901090	Other	6.5	A
3405909000	Other	6.5	A
3406000000	Candles, tapers and the like.	6.5	A
3407001000	Modelling pastes	6.5	A
3407002000	Preparations known as "dental wax" or as "dental impression compounds"	6.5	A
3407003000	Other preparations for use in dentistry, with a basis of plaster	6.5	A
3501101000	For manufacturing coffee creamer	8	F
3501109000	Other	20	F
3501901110	For manufacturing coffee creamer	8	F
3501901190	Other	20	F
3501901200	Other casein derivatives	20	F
3501902000	Casein glues	20	F
3502110000	Dried	8	E
3502190000	Other	8	E
3502200000	Milk albumin, including concentrates of two or more whey proteins	8	E
3502901000	Albuminates and other albumin derivatives	8	A
3502909000	Other	8	A
3503001010	Gelatin	8	F
3503001020	Gelatin derivatives	8	F
3503002000	Isinglass	8	F
3503003000	Other glues of animal origin	8	F
3504001010	Peptones	8	A
3504001020	Derivatives of peptones	8	A
3504002010	Keratins	8	A
3504002020	Nucleoproteids	8	A
3504002030	Protein isolates	8	A
3504002090	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
3504003000	Hide powder	8	A
3505101000	Dextrins	8	F
3505102000	Soluble starch (amylogen)	8	F
3505103000	Roasted starches	385.7	X
3505104010	For food	385.7	X
3505104090	Other	385.7	X
3505105010	For food	385.7	X
3505105090	Other	385.7	X
3505109010	For food	385.7	X
3505109090	Other	385.7	X
3505201000	Starch glues	201.2	X
3505202000	Dextrin glues	201.2	X
3505209000	Other	201.2	X
3506101000	Based on rubber	6.5	A
3506102000	Based on plastic (including artificial resins)	6.5	A
3506109000	Other	6.5	A
3506910000	Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	6.5	B
3506991000	Vienna glues	6.5	A
3506992000	Glues obtained by chemically treating natural gums	6.5	A
3506993000	Glues based on silicates	6.5	A
3506999000	Other	6.5	A
3507100000	Rennet and concentrates thereof	6.5	A
3507901010	Trypsin	6.5	A
3507901020	Chymotrypsin	6.5	A
3507901030	Alpha-amylase	6.5	A
3507901040	Lipase	6.5	A
3507901090	Other	6.5	A
3507902000	Pepsin	6.5	A
3507903000	Malt enzymes	6.5	A
3507904010	Papain	6.5	A
3507904020	Bromelain	6.5	A
3507904030	Ficin	6.5	A
3507906010	Amylase	6.5	A
3507906020	Protease	6.5	A
3507907000	Pectic enzymes	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3507908000	Cytochrome C Oxidase	6.5	A
3507909000	Other	6.5	A
3601001000	Black powders	6.5	A
3601002000	Smokeless powders	6.5	A
3602000000	Prepared explosives, other than propellant powders.	6.5	A
3603001000	Safety fuses	6.5	A
3603002000	Detonating fuses	6.5	A
3603003000	Percussion or detonating caps	6.5	A
3603004000	Igniters	6.5	A
3603005000	Electric detonators	6.5	A
3604100000	Fireworks	6.5	A
3604901000	Signalling flares	6.5	A
3604909000	Other	6.5	A
3605001000	Yellow phosphorus match	6.5	A
3605009000	Other	6.5	A
3606100000	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	6.5	A
3606901010	Meta fuel	6.5	A
3606901020	Hexamine	6.5	A
3606901030	Solidified alcohols	6.5	A
3606901090	Other	6.5	A
3606902010	Lighter flints	6.5	A
3606902090	Other	6.5	A
3606909010	Lighter flints	6.5	A
3606909090	Other	6.5	A
3701100000	For X-ray	6.5	A
3701200000	Instant print film	6.5	A
3701301000	For making semiconductor	6.5	A
3701309100	For graphic art	6.5	A
3701309200	For printed circuit board	6.5	A
3701309910	For astronomy	6.5	A
3701309920	For aerial photography	6.5	A
3701309991	For Flat Panel Display (blank mask)	3	A
3701309999	Other	6.5	A
3701911000	For making semiconductor	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3701919100	For graphic art	6.5	A
3701919200	For printed circuit board	6.5	A
3701919910	For astronomy	6.5	A
3701919920	For aerial photography	6.5	A
3701919990	Other	6.5	A
3701991000	For making semiconductor	3	A
3701999100	For graphic art	6.5	A
3701999200	For printed circuit board	6.5	A
3701999910	For astronomy	6.5	A
3701999920	For aerial photography	6.5	A
3701999990	Other	6.5	A
3702100000	For X-ray	6.5	A
3702311110	Negatives	6.5	A
3702311120	Positives	6.5	A
3702311210	Negatives	6.5	A
3702311220	Positives	6.5	A
3702311910	Negatives	6.5	A
3702311920	Positives	6.5	A
3702312000	For graphic art	6.5	A
3702313000	For printed circuit board	6.5	A
3702319010	For photo-electric sound recording	6.5	A
3702319020	For aerial photography	6.5	A
3702319090	Other	6.5	A
3702321110	Negatives	6.5	A
3702321120	Positives	6.5	A
3702321210	Negatives	6.5	A
3702321220	Positives	6.5	A
3702321910	Negatives	6.5	A
3702321920	Positives	6.5	A
3702322000	For graphic art	6.5	A
3702323000	For printed circuit board	6.5	A
3702329010	For photo-electric sound recording	6.5	A
3702329020	For aerial photography	6.5	A
3702329030	Instant print film	6.5	A
3702329090	Other	6.5	A
3702391110	Negatives	6.5	A
3702391120	Positives	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3702391210	Negatives	6.5	A
3702391220	Positives	6.5	A
3702391910	Negatives	6.5	A
3702391920	Positives	6.5	A
3702392000	For graphic art	6.5	A
3702393000	For printed circuit board	6.5	A
3702399010	For photo-electric sound recording	6.5	A
3702399020	For aerial photography	6.5	A
3702399090	Other	6.5	A
3702411010	Negatives	6.5	A
3702411020	Positives	6.5	A
3702412000	For graphic art	6.5	A
3702413000	For printed circuit board	6.5	A
3702419010	For photo-electric sound recording	6.5	A
3702419020	For aerial photography	6.5	A
3702419090	Other	6.5	A
3702421010	Negatives	6.5	A
3702421020	Positives	6.5	A
3702422000	For graphic art	6.5	A
3702423000	For printed circuit board	6.5	A
3702429010	For photo-electric sound recording	6.5	A
3702429020	For aerial photography	6.5	A
3702429090	Other	6.5	A
3702431010	Negatives	6.5	A
3702431020	Positives	6.5	A
3702432000	For graphic art	6.5	A
3702433000	For printed circuit board	6.5	A
3702439010	For photo-electric sound recording	6.5	A
3702439020	For aerial photography	6.5	A
3702439090	Other	6.5	A
3702441010	Negatives	6.5	A
3702441020	Positives	6.5	A
3702442000	For graphic art	6.5	A
3702443000	For printed circuit board	6.5	A
3702449010	For photo-electric sound recording	6.5	A
3702449020	For aerial photography	6.5	A
3702449090	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3702521010	Negatives	6.5	A
3702521020	Positives	6.5	A
3702522000	For graphic art	6.5	A
3702523000	For printed circuit board	6.5	A
3702529010	For photo-electric sound recording	6.5	A
3702529020	For aerial photography	6.5	A
3702529090	Other	6.5	A
3702530000	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	6.5	A
3702541010	Negatives	6.5	A
3702541020	Positives	6.5	A
3702542000	For graphic art	6.5	A
3702543000	For printed circuit board	6.5	A
3702549010	For photo-electric sound recording	6.5	A
3702549020	For aerial photography	6.5	A
3702549090	Other	6.5	A
3702551010	Negatives	6.5	A
3702551020	Positives	6.5	A
3702552000	For graphic art	6.5	A
3702553000	For printed circuit board	6.5	A
3702559010	For photo-electric sound recording	6.5	A
3702559020	For aerial photography	6.5	A
3702559090	Other	6.5	A
3702561010	Negatives	6.5	A
3702561020	Positives	6.5	A
3702562000	For graphic art	6.5	A
3702563000	For printed circuit board	6.5	A
3702569010	For photo-electric sound recording	6.5	A
3702569020	For aerial photography	6.5	A
3702569090	Other	6.5	A
3702961010	Negatives	6.5	A
3702961020	Positives	6.5	A
3702962000	For graphic art	6.5	A
3702963000	For printed circuit board	6.5	A
3702969010	For photo-electric sound recording	6.5	A
3702969020	For aerial photography	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3702969090	Other	6.5	A
3702971010	Negatives	6.5	A
3702971020	Positives	6.5	A
3702972000	For graphic art	6.5	A
3702973000	For printed circuit board	6.5	A
3702979010	For photo-electric sound recording	6.5	A
3702979020	For aerial photography	6.5	A
3702979090	Other	6.5	A
3702981010	Negatives	6.5	A
3702981020	Positives	6.5	A
3702982000	For graphic art	6.5	A
3702983000	For printed circuit board	6.5	A
3702989010	For photo-electric sound recording	6.5	A
3702989020	For aerial photography	6.5	A
3702989090	Other	6.5	A
3703101010	For x-ray	6.5	A
3703101020	For electro-cardiograph	6.5	A
3703101030	For photo-copying	6.5	A
3703101040	For recording	6.5	A
3703101090	Other	6.5	A
3703109010	For x-ray	6.5	A
3703109020	For electro-cardiograph	6.5	A
3703109030	For photo-copying	6.5	A
3703109040	For recording	6.5	A
3703109090	Other	6.5	A
3703201000	For x-ray	6.5	A
3703202000	For electro-cardiograph	6.5	A
3703203000	For photo-copying	6.5	A
3703204000	For recording	6.5	A
3703209000	Other	6.5	A
3703901000	For x-ray	6.5	A
3703902000	For electro-cardiograph	6.5	A
3703903000	For photo-copying	6.5	A
3703904000	For recording	6.5	A
3703909000	Other	6.5	A
3704001110	For news	0	A
3704001120	Cinematographic film exposed	0	A

HSK 2015	Description	Base Rate	Staging Category
	overseas in the working of a motion picture by a republic of Korea producer (only Republic of Korea actors appearing in film)		
3704001190	Other	0	A
3704001200	For offset reproduction, producing postcard, illustrated postcard, cards and calendars	0	A
3704001300	For making semiconductor	0	A
3704001900	Other	0	A
3704002000	Photographic paper, paperboard and textiles	6.5	A
3705101000	For producing postcard, illustrated postcard, cards and calendars	6.5	A
3705109000	Other	0	A
3705901000	For making semiconductor	3	A
3705902010	X-ray pictured	0	A
3705902020	Books copied	0	A
3705902030	Document copied	0	A
3705903000	Microfilms	0	A
3705909010	For academic research	0	A
3705909020	For astronomy	0	A
3705909030	For aerial photography	0	A
3705909090	Other	0	A
3706101000	Consisting only of sound track	195won/m or 6.5	A
3706102000	For news	4won/m or 6.5	A
3706103010	Rush	26won/m or 6.5	A
3706103020	Other negative joint-produced cinematography	468won/m or 6.5	A
3706103030	Other positive joint-produced cinematography	78won/m or 6.5	A
3706104000	Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of Republic of Korea in the film) and cinematograph film made by a Korean producer in Korea	26won/m or 6.5	A
3706105010	Negatives	1,092won/m or 6.5	A
3706105020	Positives	182won/m or 6.5	A
3706106010	Negatives	1,560won/m or 6.5	A
3706106020	Positives	260won/m or 6.5	A
3706901000	Consisting only of sound track	9won/m or 6.5	A
3706902000	For news	5won/m or 6.5	A

HSK 2015	Description	Base Rate	Staging Category
3706903010	Rush	26won/m or 6.5	A
3706903020	Other negative joint-produced cinematography	468won/m or 6.5	A
3706903030	Other positive joint-produced cinematography	78won/m or 6.5	A
3706904000	Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of Republic of Korea in the film) and cinematograph film made by a Korean producer in Korea	26won/m or 6.5	A
3706905010	Negatives	25won/m or 6.5	A
3706905020	Positives	8won/m or 6.5	A
3706906010	Negatives	1,092won/m or 6.5	A
3706906020	Positives	182won/m or 6.5	A
3707100000	Sensitising emulsions	6.5	A
3707901010	For making semiconductor	6.5	A
3707901020	For manufacturing organic light emitting diodes(OLED)	5	A
3707901090	Other	6.5	A
3707902100	For colour photography	6.5	A
3707902910	For X-ray	6.5	A
3707902920	For graphic art	6.5	A
3707902990	Other	6.5	A
3707903100	For colour photography	6.5	A
3707903910	For X-ray	6.5	A
3707903920	For graphic art	6.5	A
3707903990	Other	6.5	A
3707909100	Intensifiers and reducers	6.5	A
3707909200	Toners	6.5	A
3707909300	Clearing agents	6.5	A
3707909400	Flash light materials	6.5	A
3707909900	Other	6.5	A
3801101000	For manufacturing secondary battery	4	A
3801109000	Other	6.5	A
3801200000	Colloidal or semi-colloidal graphite	6.5	A
3801300000	Carbonaceous pastes for electrodes and similar pastes for furnace linings	6.5	A
3801900000	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3802100000	Activated carbon	6.5	A
3802901010	Activated diatomite	6.5	A
3802901020	Activated clays and activated earths	6.5	A
3802901090	Other	6.5	A
3802902000	Animal black (including spent animal black)	6.5	A
3803000000	Tall oil, whether or not refined.	5	A
3804001000	Liquid	6.5	A
3804009000	Other	6.5	A
3805101000	Gum spirits of turpentine	6.5	A
3805102000	Wood turpentine	6.5	A
3805103000	Sulphate turpentine	6.5	A
3805900000	Other	6.5	A
3806101000	Rosin	6.5	C
3806102000	Resin acids	6.5	A
3806201000	Salts of rosin	6.5	A
3806202000	Salts of resin acids	6.5	A
3806209000	Other	6.5	A
3806300000	Ester gums	6.5	A
3806902000	Run gum	6.5	A
3806903000	Rosin spirit and rosin oil	6.5	A
3806909000	Other	6.5	A
3807001000	Wood tar, wood tar oils and wood creosote	6.5	A
3807002000	Wood naphtha	6.5	A
3807003000	Vegetable pitch	6.5	A
3807009010	Pyroligneous liquid	6.5	C
3807009090	Other	6.5	A
3808501000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3808509000	Other	6.5	A
3808911000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3808919000	Other	6.5	A
3808921000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A

HSK 2015	Description	Base Rate	Staging Category
3808929000	Other	6.5	A
3808931000	Herbicides	6.5	A
3808932000	Anti-sprouting products	6.5	A
3808933000	Plant-growth regulators	6.5	A
3808940000	Disinfectants	6.5	A
3808991000	Rodenticides	6.5	A
3808999000	Other	6.5	A
3809100000	With a basis of amylaceous substances	8	C
3809910000	Of a kind used in the textile or like industries	6.5	A
3809920000	Of a kind used in the paper or like industries	6.5	A
3809930000	Of a kind used in the leather or like industries	6.5	A
3810101000	Pickling preparations for metal surfaces	6.5	A
3810109000	Other	6.5	A
3810901000	Fluxes and other auxiliary preparations for soldering, brazing or welding	6.5	A
3810909000	Other	6.5	A
3811110000	Based on lead compounds	6.5	A
3811190000	Other	6.5	A
3811210000	Containing petroleum oils or oils obtained from bituminous minerals	5	A
3811290000	Other	5	A
3811900000	Other	6.5	A
3812101000	Based on diphenylguanidine	6.5	A
3812102000	Based on dithiocarbamates	6.5	A
3812103000	Based on thiuram sulphides	6.5	A
3812104000	Based on hexamethylene tetramine	6.5	A
3812105000	Based on mercaptobenzothiazole	6.5	A
3812106000	Based on dibenzothiazyle disulphide	6.5	A
3812109000	Other	6.5	A
3812200000	Compound plasticisers for rubber or plastics	6.5	A
3812301000	Anti-oxidising preparations	6.5	A
3812302000	Other compound stabilisers	6.5	A
3813001000	Preparations for fire-extinguishers	6.5	A
3813002000	Charges for fire-extinguishers	6.5	A
3813003000	Charged fire-extinguishing grenades	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3814001010	Mixtures of acetones, methyl acetate and methanol	6.5	A
3814001020	Mixtures of ethyl acetate, butyl alcohol and toluene	6.5	A
3814001090	Other	6.5	A
3814002110	For making semiconductor	6.5	A
3814002190	Other	6.5	A
3814002900	Other	6.5	A
3815110000	With nickel or nickel compounds as the active substance	6.5	A
3815121000	With platinum metal or platinum compounds	6.5	A
3815122000	Of palladium or palladium compounds	6.5	A
3815129000	Other	6.5	A
3815191000	With iron or iron compounds as the active substance	6.5	A
3815192000	Of titanium or titanium compounds	6.5	A
3815199000	Other	6.5	A
3815901000	Reaction initiators	6.5	A
3815909000	Other	6.5	A
3816001000	Refractory cements	6.5	A
3816002000	Refractory mortars	6.5	A
3816003000	Refractory concretes	6.5	A
3816009000	Other	6.5	A
3817000000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902.	6.5	A
3818001000	Chemical elements doped for use in electronics	0	A
3818002000	Chemical compounds doped for use in electronics	0	A
3819001000	Hydraulic brake fluids	6.5	A
3819002000	Other prepared liquids for hydraulic transmission	6.5	A
3820001000	Anti-freezing preparations	6.5	A
3820002000	Prepared de-icing fluids	6.5	A
3821000000	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	6.5	A
3822001011	Of other plates, sheets, film, foil and strip of plastics	0	A
3822001012	Other articles of plastics	0	A
3822001013	Paper, paperboard, cellulose wadding or webs of cellulose fibres,	0	A

HSK 2015	Description	Base Rate	Staging Category
	in rolls or sheets referred to in Note 8 to Chapter 48		
3822001014	Litumuth testing paper and other similar testing paper	0	A
3822001019	Other	0	A
3822001020	Prepared, not on a backing	0	A
3822001091	Of other plates, sheets, film, foil and strip of plastics	6.5	A
3822001092	Other articles of plastics	6.5	A
3822001093	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	A
3822001099	Other	8	A
3822002011	Of other plates, sheets, film, foil and strip of plastics	0	A
3822002012	Other articles of plastics	0	A
3822002013	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	A
3822002014	Litumuth testing paper and other similar testing paper	0	A
3822002019	Other	0	A
3822002020	Prepared, not on a backing	0	A
3822002091	Of other plates, sheets, film, foil and strip of plastics	6.5	A
3822002092	Other articles of plastics	6.5	A
3822002093	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	A
3822002099	Other	8	A
3822003041	Of 0 % rate in the Tariff Schedules	0	A
3822003042	Of 1 % rate in the Tariff Schedules	1	A
3822003043	Of 2 % rate in the Tariff Schedules	2	A
3822003044	Of 3 % rate in the Tariff Schedules	3	A
3822003045	Of 4 % rate in the Tariff Schedules	4	A
3822003046	Of 5 % rate in the Tariff Schedules	5	A
3822003047	Of 5.4 % rate in the Tariff Schedules	5.4	A
3822003048	Of 6.5 % rate in the Tariff Schedules	6.5	A
3822003049	Of 7 % rate in the Tariff Schedules	7	A
3822003050	Of 8 % rate in the Tariff Schedules	8	A
3822003051	Of 10 % rate in the Tariff Schedules	10	A

HSK 2015	Description	Base Rate	Staging Category
3822003052	Of 20 % rate in the Tariff Schedules	20	A
3822003053	Of 27 % rate in the Tariff Schedules	27	A
3822003054	Of 30 % rate in the Tariff Schedules	30	A
3822003055	Of 36 % rate in the Tariff Schedules	36	A
3822003056	Of 40 % rate in the Tariff Schedules	40	A
3822003057	Of 50 % rate in the Tariff Schedules	50	A
3822003058	Of subheadings 3706.10.1000, 3706.10.5020 and 3706.90.6020	182won/m or 6.5	A
3822003059	Of subheadings 3706.10.2000 and 3706.90.2000	4won/m or 6.5	A
3822003060	Of subheadings 3706.10.3010, 3706.10.4000, 3706.90.3010 and 3706.90.4000	26won/m or 6.5	A
3822003061	Of subheadings 3706.10.3020 and 3706.90.3020	468won/m or 6.5	A
3822003062	Of subheadings 3706.10.3030 and 3706.90.3030	78won/m or 6.5	A
3822003063	Of subheadings 3706.10.5010 and 3706.90.6010	1,092won/m or 6.5	A
3822003064	Of subheading 3706.10.6010	1,560won/m or 6.5	A
3822003065	Of subheading 3706.10.6020	260won/m or 6.5	A
3822003066	Of subheadings 3706.90.1000 and 3706.90.5020	8won/m or 6.5	A
3822003067	Of subheading 3706.90.5010	25won/m or 6.5	A
3823110000	Stearic acid	8	A
3823120000	Oleic acid	8	A
3823130000	Tall oil fatty acids	8	A
3823191000	Palmitic acids	8	A
3823192000	Acid oils from refining	8	A
3823199000	Other	8	A
3823701000	Cetyl alcohol	5	A
3823702000	Stearyl alcohol	5	A
3823703000	Oleyl alcohol	5	A
3823704000	Lauryl alcohol	3	A
3823709010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3823709090	Other	5	A
3824100000	Prepared binders for foundry moulds or cores	6.5	A
3824300000	Non-agglomerated metal carbides mixed together or with metallic binders	6.5	A
3824400000	Prepared additives for cements, mortars or concretes	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3824500000	Non-refractory mortars and concretes	6.5	A
3824600000	Sorbitol other than that of subheading 2905.44	8	F
3824711000	Detergents based on trichlorotrifluoroethane	6.5	A
3824719000	Other	6.5	A
3824720000	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	6.5	A
3824730000	Containing hydrobromofluorocarbons (HBFCs)	6.5	A
3824740000	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	6.5	A
3824750000	Containing carbon tetrachloride	6.5	A
3824760000	Containing 1,1,1-trichloroethane (methyl chloroform)	6.5	A
3824770000	Containing bromomethane (methyl bromide) or bromochloromethane	6.5	A
3824780000	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	6.5	A
3824790000	Other	6.5	A
3824810000	Containing oxirane (ethylene oxide)	6.5	A
3824820000	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	6.5	A
3824830000	Containing tris (2,3-dibromopropyl) phosphate	6.5	A
3824901000	Roasted chromite	5	A
3824902100	Getters for vacuum tubes	6.5	A
3824902200	Preparations of carbon resistors or ceramic solid resistors	6.5	A
3824902410	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3824902490	Other	6.5	A
3824903100	Mixtures consisting mainly of O-alkyl ($\leq C_{10}$, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates	6.5	A
3824903200	Mixtures consisting mainly of O-	6.5	A

HSK 2015	Description	Base Rate	Staging Category
	alkyl ($\leq C10$, including cycloalkyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates		
3824903300	Mixtures consisting mainly of [S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl) amino)ethyl]hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonothioates and their O-alkyl ($\leq C10$, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protonated salts thereof	6.5	A
3824903400	Mixtures consisting mainly of alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonyldifluorides	6.5	A
3824903500	Mixtures consisting mainly of [O-2-dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethyl] hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl ($\leq C10$, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protonated salts thereof	6.5	A
3824903600	Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides	6.5	A
3824903700	Mixtures consisting mainly of dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates	6.5	A
3824903800	Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines or their protonated salts	6.5	A
3824903911	Mixtures consisting mainly of N,N-dimethyl-2-amino-ethanol or N,N-diethyl-2-amino ethanol or their protonated salts	6.5	A
3824903919	Other	6.5	A
3824903920	Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols or their protonated salts	6.5	A
3824903930	Other mixtures consisting mainly of chemicals containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	6.5	A
3824903990	Other	6.5	A
3824904100	Mixed polyethylene glycol	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3824904200	Ion-exchangers	6.5	A
3824904300	Anti-scaling compounds	6.5	A
3824904400	Additives to harden varnish or glue	6.5	A
3824905100	Ink-removers	6.5	A
3824905200	Stencil correctors	6.5	A
3824905300	Correcting fluids	6.5	A
3824906100	Compounded extenders for paints	6.5	A
3824906200	Preparations for the manufacture of certain ceramic articles (artificial teeth, etc)	6.5	A
3824906300	Soda-lime	6.5	A
3824906400	Hydrated silica gel	6.5	A
3824906500	Anti-rust preparations	6.5	A
3824906600	Preparations for the manufacture of ceramic condenser and ferrite core	6.5	A
3824907100	Metal plating preparations	6.5	A
3824907200	Chlorinated paraffin	6.5	A
3824907300	Anti-foaming agent	6.5	A
3824907400	Foaming agent	6.5	A
3824907500	Prepared calcium carbonate	6.5	A
3824907600	Liquid crystal preparations	6.5	A
3824907700	Ammoniacal gas liquors	6.5	A
3824908010	Based on methyl ethyl ketone peroxide	6.5	A
3824908090	Other	6.5	A
3824909010	Micro-element fertilisers (other than products of Chapter 31)	6.5	A
3824909030	Chewing gum base	6.5	A
3824909050	Naphthenic acids, their water-insoluble salts and their esters	6.5	A
3824909061	With nicotine	6.5	A
3824909069	Other	6.5	A
3824909090	Other	6.5	A
3825100000	Municipal waste	6.5	A
3825200000	Sewage sludge	6.5	A
3825301000	Of heading 30.05.	0	A
3825302000	Of subheading 3824.90	6.5	A
3825303000	Of subheading 4015.11	8	A
3825304000	Of subheading 9018.3	8	A
3825410000	Halogenated	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3825490000	Other	6.5	A
3825500000	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	6.5	A
3825610000	Mainly containing organic constituents	6.5	A
3825690000	Other	6.5	A
3825900000	Other	6.5	A
3826000000	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	6.5	E
3901101000	Linear low density polyethylene	6.5	A
3901109000	Other	6.5	A
3901201000	Of pulp	6.5	A
3901209000	Other	6.5	A
3901300000	Ethylene-vinyl acetate copolymers	6.5	A
3901900000	Other	6.5	A
3902100000	Polypropylene	6.5	A
3902200000	Polyisobutylene	6.5	A
3902300000	Propylene copolymers	6.5	A
3902900000	Other	6.5	A
3903110000	Expansible	6.5	A
3903190000	Other	6.5	A
3903200000	Styrene-acrylonitrile (SAN) copolymers	6.5	A
3903300000	Acrylonitrile-butadiene-styrene (ABS) copolymers	6.5	A
3903901000	Styrene-butadiene copolymers	6.5	A
3903909000	Other	6.5	A
3904100000	Poly (vinyl chloride), not mixed with any other substances	6.5	A
3904210000	Non-plasticised	6.5	A
3904220000	Plasticised	6.5	A
3904300000	Vinyl chloride-vinyl acetate copolymers	6.5	A
3904400000	Other vinyl chloride copolymers	6.5	A
3904500000	Vinylidene chloride polymers	6.5	A
3904610000	Polytetrafluoroethylene	6.5	A
3904690000	Other	6.5	A
3904900000	Other	6.5	A
3905120000	In aqueous dispersion	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3905190000	Other	6.5	A
3905210000	In aqueous dispersion	6.5	A
3905290000	Other	6.5	A
3905300000	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	8	A
3905910000	Copolymers	6.5	A
3905990000	Other	6.5	A
3906100000	Poly(methyl methacrylate)	6.5	A
3906901000	Poly acryl amide	8	A
3906909000	Other	8	A
3907100000	Polyacetals	6.5	A
3907201000	Polyoxyethylene (polyethylene glycol)	6.5	A
3907202000	Polyoxypropylene (polypropylene glycol)	6.5	A
3907203000	Poly phenylene oxide	6.5	A
3907209000	Other	6.5	A
3907301000	For making semiconductor	6.5	A
3907309000	Other	6.5	A
3907400000	Polycarbonates	6.5	A
3907500000	Alkyd resins	6.5	A
3907600000	Poly(ethylene terephthalate)	6.5	A
3907700000	Poly(lactic acid)	6.5	A
3907910000	Unsaturated	6.5	A
3907991000	Poly butylene terephthalate	6.5	A
3907999000	Other	6.5	A
3908101000	Polyamide-6	6.5	A
3908102000	Polyamide-6,6	6.5	A
3908103000	Polyamide-11, -12, -6,9, -6,10, -6,12	6.5	A
3908900000	Other	6.5	A
3909101000	Urea resins	6.5	A
3909102000	Thiourea resins	6.5	A
3909200000	Melamine resins	6.5	A
3909300000	Other amino-resins	6.5	A
3909400000	Phenolic resins	6.5	A
3909500000	Polyurethanes	6.5	A
3910001000	For making semiconductor	6.5	A
3910009010	Silicon oil	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3910009020	Silicon rubber	6.5	A
3910009090	Other	6.5	A
3911101000	Petroleum resins	8	A
3911102000	Coumarone, indene or coumarone-indene resins	8	A
3911103000	Polyterpenes	8	A
3911901000	Polysulphides	6.5	A
3911902000	Polysulphones	6.5	A
3911903000	Furan resin	6.5	A
3911909000	Other	6.5	A
3912110000	Non-plasticised	5	A
3912120000	Plasticised	5	A
3912200000	Cellulose nitrates (including collodions)	6.5	A
3912311000	Sodium carboxymethyl cellulose	6.5	A
3912319000	Other	6.5	A
3912391000	Methyl cellulose	6.5	A
3912399000	Other	6.5	A
3912901000	Regenerated cellulose	6.5	A
3912909000	Other	6.5	A
3913101000	Sodium alginate	6.5	A
3913102000	Propylene glycol alginate	6.5	A
3913109000	Other	6.5	A
3913901000	Hardened proteins	6.5	A
3913902010	Chlorinated rubber	6.5	A
3913902020	Rubber hydrochloride	6.5	A
3913902030	Oxidised rubber	6.5	A
3913902040	Cyclised rubber	6.5	A
3913902090	Other	6.5	A
3913909010	Dextran	6.5	A
3913909090	Other	6.5	A
3914001000	Cationic	6.5	A
3914009000	Other	6.5	A
3915101000	Film, sheets, plates and foil before they became wastes	6.5	A
3915102000	Pipes and hoses before they became wastes	6.5	A
3915109000	Other	6.5	A
3915200000	Of polymers of styrene	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3915300000	Of polymers of vinyl chloride	6.5	A
3915901000	Of polymers of propylene	6.5	A
3915902000	Of acrylic polymers	6.5	A
3915903000	Of polyacetals	6.5	A
3915904000	Of polycarbonates	6.5	A
3915905000	Of polyamides	6.5	A
3915909000	Other	6.5	A
3916100000	Of polymers of ethylene	6.5	A
3916200000	Of polymers of vinyl chloride	6.5	A
3916901000	Of polymers of styrene	6.5	A
3916902000	Of polymers of propylene	6.5	A
3916903000	Of acrylic polymers	6.5	A
3916904000	Of polyamides	6.5	A
3916909000	Other	6.5	A
3917101000	Of hardened protein	6.5	A
3917102000	Of cellulosic materials	6.5	A
3917210000	Of polymers of ethylene	6.5	A
3917220000	Of polymers of propylene	6.5	A
3917230000	Of polymers of vinyl chloride	6.5	A
3917291000	Of polymers of styrene	6.5	A
3917292000	Of polyamides	6.5	A
3917299000	Other	6.5	A
3917311000	Of polymers of ethylene	6.5	A
3917312000	Of polymers of vinyl chloride	6.5	A
3917319000	Other	6.5	A
3917321000	Of polymers of ethylene	6.5	A
3917322000	Of polymers of vinyl chloride	6.5	A
3917329000	Other	6.5	A
3917331000	Of polymers of ethylene	6.5	A
3917332000	Of polymers of vinyl chloride	6.5	A
3917339000	Other	6.5	A
3917391000	Of polymers of ethylene	6.5	A
3917392000	Of polymers of vinyl chloride	6.5	A
3917399000	Other	6.5	A
3917400000	Fittings	6.5	A
3918101000	Of polyvinyl chloride	6.5	A
3918102000	Of copolymers of vinyl chloride and	6.5	A

HSK 2015	Description	Base Rate	Staging Category
	vinyl acetate		
3918109000	Other	6.5	A
3918900000	Of other plastics	6.5	A
3919100000	In rolls of a width not exceeding 20 cm	6.5	A
3919900000	Other	6.5	A
3920100000	Of polymers of ethylene	6.5	A
3920200000	Of polymers of propylene	6.5	A
3920300000	Of polymers of styrene	6.5	A
3920430000	Containing by weight not less than 6 % of plasticisers	6.5	A
3920490000	Other	6.5	A
3920510000	Of poly(methyl methacrylate)	6.5	A
3920590000	Other	6.5	A
3920610000	Of polycarbonates	6.5	A
3920620000	Of poly(ethylene terephthalate)	6.5	A
3920630000	Of unsaturated polyesters	6.5	A
3920690000	Of other polyesters	6.5	A
3920710000	Of regenerated cellulose	6.5	A
3920730000	Of cellulose acetate	6.5	A
3920791000	Of vulcanised fibre	6.5	A
3920799000	Other	6.5	A
3920910000	Of poly(vinyl butyral)	6.5	A
3920920000	Of polyamides	6.5	A
3920930000	Of amino-resins	6.5	A
3920940000	Of phenolic resins	6.5	A
3920991000	For aircrafts	6.5	A
3920999010	Polyimides film, for manufacturing Printed Circuit Board with the function of lead frame	4	A
3920999090	Other	6.5	A
3921110000	Of polymers of styrene	6.5	A
3921120000	Of polymers of vinyl chloride	6.5	A
3921130000	Of polyurethanes	6.5	A
3921140000	Of regenerated cellulose	6.5	A
3921191010	Separator, for manufacturing secondary battery	4	A
3921191090	Other	6.5	A
3921192010	Separator, for manufacturing secondary battery	4	A

HSK 2015	Description	Base Rate	Staging Category
3921192090	Other	6.5	A
3921193010	Of polymethyl methacrylate	6.5	A
3921193090	Other	6.5	A
3921194010	Of polycarbonates	6.5	A
3921194020	Of polyethylene terephthalate	6.5	A
3921194030	Of unsaturated polyesters	6.5	A
3921194090	Other	6.5	A
3921195010	Of vulcanised fibre	6.5	A
3921195020	Of cellulose acetate	6.5	A
3921195090	Other	6.5	A
3921199010	Of polyvinyl butyral	6.5	A
3921199020	Of polyamides	6.5	A
3921199030	Of amino-resins	6.5	A
3921199040	Of phenolic resins	6.5	A
3921199090	Other	6.5	A
3921901000	Of polymers of ethylene	6.5	A
3921902000	Of polymers of propylene	6.5	A
3921903000	Of polymers of styrene	6.5	A
3921904010	Rigid	6.5	A
3921904020	Flexible	6.5	A
3921905010	Of polymethyl methacrylate	6.5	A
3921905090	Other	6.5	A
3921906010	Of polycarbonates	6.5	A
3921906020	Of polyethylene terephthalate	6.5	A
3921906030	Of unsaturated polyesters	6.5	A
3921906090	Other	6.5	A
3921907010	Of regenerated cellulose	6.5	A
3921907020	Of vulcanised fibre	6.5	A
3921907030	Of cellulose acetate	6.5	A
3921907090	Other	6.5	A
3921909010	Of polyvinyl butyral	6.5	A
3921909020	Of polyamides	6.5	A
3921909030	Of amino-resins	6.5	A
3921909040	Of phenolic resins	6.5	A
3921909050	Of polyurethanes	6.5	A
3921909090	Other	6.5	A
3922101000	Baths and shower baths	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3922102000	Wash-basins	6.5	A
3922103000	Sinks	6.5	A
3922200000	Lavatory seats and covers	6.5	A
3922901000	Bidets	6.5	A
3922909000	Other	6.5	A
3923100000	Boxes, cases, crates and similar articles	6.5	A
3923210000	Of polymers of ethylene	6.5	B
3923290000	Of other plastics	6.5	A
3923300000	Carboys, bottles, flasks and similar articles	6.5	B
3923400000	Spools, cops, bobbins and similar supports	6.5	A
3923500000	Stoppers, lids, caps and other closures	6.5	B
3923900000	Other	6.5	A
3924100000	Tableware and kitchenware	6.5	A
3924901000	Soap dishes and boxes	6.5	A
3924902000	Table cloths and other similar articles	6.5	A
3924909000	Other	6.5	A
3925100000	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	6.5	A
3925200000	Doors, windows and their frames and thresholds for doors	6.5	A
3925300000	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	6.5	A
3925900000	Other	6.5	A
3926101000	Pencil cases and erasers	6.5	A
3926102000	Binders	6.5	A
3926109000	Other	6.5	A
3926200000	Articles of apparel and clothing accessories (including gloves, mittens and mitts)	6.5	A
3926300000	Fittings for furniture, coachwork or the like	6.5	A
3926400000	Statuettes and other ornamental articles	6.5	A
3926901000	Parts for use in machinery and mechanical appliances	6.5	B
3926902000	Fans and hand screens non-mechanical; frames and handles therefor and parts of such frames and handles	6.5	A
3926903000	Labels and tags	6.5	B

HSK 2015	Description	Base Rate	Staging Category
3926904000	Adhesive tapes with case	6.5	B
3926905000	Frames for painting, photographs, mirrors and the like	6.5	A
3926906000	Albums	6.5	A
3926909000	Other	6.5	B
4001100000	Natural rubber latex, whether or not pre-vulcanised	0	A
4001210000	Smoked sheets	0	A
4001220000	Technically specified natural rubber (TSNR)	0	A
4001290000	Other	0	A
4001301000	Chicle gum	2	A
4001309000	Other	2	A
4002110000	Latex	8	A
4002190000	Other	8	A
4002201000	Latex	8	A
4002209000	Other	8	A
4002311000	Latex	5	A
4002319000	Other	5	A
4002391000	Latex	5	A
4002399010	Of chlorinated-isobutene-isoprene rubber (CIIR)	5	A
4002399020	Of brominated-isobutene-isoprene rubber (BIIR)	5	A
4002410000	Latex	8	A
4002490000	Other	8	A
4002510000	Latex	8	A
4002590000	Other	8	A
4002601000	Latex	8	A
4002609000	Other	8	A
4002701000	Latex	8	A
4002709000	Other	8	A
4002801000	Latex	8	A
4002809000	Other	8	A
4002910000	Latex	8	A
4002991000	Of carboxylated acrylonitrile-butadiene rubbers (XNBR)	8	A
4002992000	Of acrylonitrile-isoprene rubbers (NIR)	8	A
4002993000	Thioplasts (TM)	8	A
4002999000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
4003000000	Reclaimed rubber in primary forms or in plates, sheets or strip.	8	A
4004000000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	3	A
4005101000	Plates, sheets and strip	8	A
4005109000	Other	8	A
4005200000	Solutions; dispersions other than those of subheading 4005.10	8	A
4005910000	Plates, sheets and strip	8	A
4005991000	Compounded rubber latex	8	A
4005999000	Other	8	A
4006100000	"Camel-back" strips for retreading rubber tyres	8	A
4006901000	Rubber rods	8	A
4006902000	Rubber tubes	8	A
4006903000	Rubber profile shapes	8	A
4006904000	Rubber discs, rings and washers	8	A
4006905000	Rubber thread	8	A
4006909000	Other	8	A
4007001000	Rubber thread	5	A
4007002000	Rubber cord	8	A
4008111000	Combined with textile fabrics for reinforcing purposes	8	A
4008119000	Other	8	A
4008191000	Combined with textile fabrics for reinforcing purposes	8	A
4008199000	Other	8	A
4008211000	Combined with textile fabrics for reinforcing purposes	8	A
4008219000	Other	8	A
4008291000	Combined with textile fabrics for reinforcing purposes	8	A
4008299000	Other	8	A
4009110000	Without fittings	8	A
4009120000	With fittings	8	A
4009210000	Without fittings	8	A
4009220000	With fittings	8	A
4009310000	Without fittings	8	A
4009320000	With fittings	8	A
4009410000	Without fittings	8	A
4009420000	With fittings	8	A

HSK 2015	Description	Base Rate	Staging Category
4010110000	Reinforced only with metal	8	A
4010120000	Reinforced only with textile materials	8	A
4010191000	Reinforced only with plastics	8	A
4010199000	Other	8	A
4010310000	Endless transmission belts of trapezoidal cross-section (V- belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	8	A
4010320000	Endless transmission belts of trapezoidal cross-section (V- belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	8	A
4010330000	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	8	A
4010340000	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	8	A
4010350000	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	8	A
4010360000	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	8	A
4010390000	Other	8	A
4011101000	Of radial carcass	5	A
4011102000	Of biased carcass	5	A
4011109000	Other	5	A
4011201010	For use on a rim measuring less than 49.53 cm in diameter	5	A
4011201090	Other	5	A
4011202010	For use on a rim measuring less than 49.53 cm in diameter	5	A
4011202090	Other	5	A
4011209000	Other	5	A
4011300000	Of a kind used on aircraft	5	A
4011400000	Of a kind used on motorcycles	5	A
4011500000	Of a kind used on bicycles	5	A
4011610000	Of a kind used on agricultural or forestry vehicles and machines	5	A
4011620000	Of a kind used on construction or industrial handling vehicles and	5	A

HSK 2015	Description	Base Rate	Staging Category
	machines and having a rim size not exceeding 61 cm		
4011630000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5	A
4011690000	Other	5	A
4011920000	Of a kind used on agricultural or forestry vehicles and machines	5	A
4011930000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5	A
4011940000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5	A
4011990000	Other	5	A
4012110000	Of a kind used on motor cars (including station wagons and racing cars)	8	A
4012120000	Of a kind used on buses or lorries	8	A
4012130000	Of a kind used on aircraft	5	A
4012190000	Other	8	A
4012201000	Of a kind used on aircraft	5	A
4012209010	Of a kind used on motor cars (including station wagons and racing cars)	8	A
4012209020	Of a kind used on buses or lorries	8	A
4012209090	Other	8	A
4012901010	Solid tyres	5	A
4012901020	Cushion tyres	5	A
4012901030	Tyre treads	5	A
4012901040	Tyre flaps	5	A
4012909010	Solid tyres	8	A
4012909020	Cushion tyres	8	A
4012909030	Tyre treads	8	A
4012909040	Tyre flaps	8	A
4012909090	Other	8	A
4013101000	Of a kind used on motor cars (including station wagons and racing cars)	8	A
4013102000	Of a kind used on buses or lorries	8	A
4013200000	Of a kind used on bicycles	8	A
4013901000	Of a kind used on aircraft	5	A

HSK 2015	Description	Base Rate	Staging Category
4013909010	Of a kind used on motorcycles or motor scooters	8	A
4013909020	Of a kind used on industrial vehicles or agricultural machinery	8	A
4013909090	Other	8	A
4014100000	Sheath contraceptives	8	A
4014901000	Teats	8	A
4014909000	Other	8	A
4015110000	Surgical	8	A
4015190000	Other	8	A
4015901000	Protective clothing for divers	8	A
4015902000	Protective clothing for radiologists	8	A
4015909000	Other	8	A
4016100000	Of cellular rubber	8	A
4016910000	Floor coverings and mats	8	A
4016920000	Erasers	8	A
4016930000	Gaskets, washers and other seals	8	B
4016940000	Boat or dock fenders, whether or not inflatable	8	A
4016951000	Pneumatic mattresses	8	A
4016952000	Pillows	8	A
4016953000	Cushions	8	A
4016959000	Other	8	A
4016991010	Parts of balloons, airships, flying machines, gliders, kites and rotochutes	0	A
4016991090	Other	8	A
4016992000	Rubber bands	8	A
4016993000	Stoppers and rings for bottles	8	A
4016999000	Other	8	A
4017001000	Hard rubber	8	A
4017002000	Articles of hard rubber	8	A
4101201000	Hides and skins, untanned	0	A
4101202000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	A
4101501011	Cow hide	0	A
4101501012	Steer hide	0	A
4101501013	Ox hide	0	A
4101501014	Bull hide	0	A
4101501019	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
4101501021	Cow hide	0	A
4101501022	Steer hide	0	A
4101501023	Ox hide	0	A
4101501024	Bull hide	0	A
4101501029	Other	0	A
4101501090	Other	0	A
4101502000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	A
4101901011	Of calf skin	0	A
4101901019	Other	0	A
4101901091	Of calf skin	0	A
4101901099	Other	0	A
4101902000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	A
4102100000	With wool on	0	A
4102211000	Hides and skins, untanned	0	A
4102212000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	A
4102291000	Hides and skins, untanned	0	A
4102292000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	A
4103201010	Of snake	0	A
4103201020	Of lizard	0	A
4103201030	Of crocodile	0	A
4103201090	Other	0	A
4103202000	Hides and skins, which have undergone a tanning (including pretanning) process which is reversible	3	A
4103301000	Hides and skins, untanned	0	A
4103302000	Hides and skins, which have undergone a tanning (including pretanning) process which is reversible	3	A
4103901010	Of eels	0	A
4103901020	Of kangaroo	0	A
4103901030	Of camels (including dromedaries)	0	A
4103901090	Other	0	A
4103902010	Of camels (including dromedaries)	3	A
4103902090	Other	3	A

HSK 2015	Description	Base Rate	Staging Category
4104110000	Full grains, unsplit; grain splits	3	A
4104190000	Other	3	A
4104410000	Full grains, unsplit; grain splits	3	A
4104490000	Other	3	A
4105100000	In the wet state (including wet-blue)	3	A
4105300000	In the dry state (crust)	3	A
4106210000	In the wet state (including wet-blue)	3	A
4106220000	In the dry state (crust)	3	A
4106310000	In the wet state (including wet-blue)	5	A
4106320000	In the dry state (crust)	5	A
4106400000	Of reptiles	5	A
4106910000	In the wet state (including wet-blue)	5	A
4106920000	In the dry state (crust)	5	A
4107110000	Full grains, unsplit	5	A
4107120000	Grain splits	5	A
4107190000	Other	5	A
4107910000	Full grains, unsplit	5	A
4107920000	Grain splits	5	A
4107990000	Other	5	A
4112000000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	5	A
4113100000	Of goats or kids	5	A
4113200000	Of swine	5	A
4113300000	Of reptiles	5	A
4113900000	Other	5	A
4114100000	Chamois (including combination chamois) leather	5	A
4114201000	Patent leather	5	A
4114202000	Patent laminated leather	5	A
4114203000	Metallised leather	5	A
4115100000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	8	A
4115200000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	3	A

HSK 2015	Description	Base Rate	Staging Category
4201001000	Of reptile leather	8	A
4201009010	Saddles and saddle cloths	8	A
4201009020	Traces	8	A
4201009030	Leads	8	A
4201009040	Muzzles	8	A
4201009090	Other	8	A
4202111010	Of snake	8	A
4202111020	Of lizard	8	A
4202111030	Of crocodile	8	A
4202111040	Of eels	8	A
4202111050	Of kangaroo	8	A
4202111090	Other	8	A
4202112000	Of composition leather	8	A
4202113000	Of patent leather	8	A
4202121010	Of polyvinylchloride	8	A
4202121020	Of polyurethane	8	A
4202121090	Other	8	A
4202122000	Of textile materials	8	A
4202191000	Of paper board	8	A
4202199000	Other	8	A
4202211010	Of snake	8	A
4202211020	Of lizard	8	A
4202211030	Of crocodile	8	A
4202211040	Of eels	8	A
4202211050	Of kangaroo	8	A
4202211090	Other	8	A
4202212000	Of composition leather	8	A
4202213000	Of patent leather	8	A
4202221010	Of polyvinylchloride	8	A
4202221020	Of polyurethane	8	A
4202221090	Other	8	A
4202222000	Of textile materials	8	A
4202291000	Of paper board	8	A
4202299000	Other	8	A
4202311010	Of snake	8	A
4202311020	Of lizard	8	A
4202311030	Of crocodile	8	A

HSK 2015	Description	Base Rate	Staging Category
4202311040	Of eels	8	A
4202311050	Of kangaroo	8	A
4202311090	Other	8	A
4202312000	Of composition leather	8	A
4202313000	Of patent leather	8	A
4202321010	Of polyvinylchloride	8	A
4202321020	Of polyurethane	8	A
4202321090	Other	8	A
4202322000	Of textile materials	8	A
4202391000	Of paper board	8	A
4202399000	Other	8	A
4202911010	Of snake	8	A
4202911020	Of lizard	8	A
4202911030	Of crocodile	8	A
4202911040	Of eels	8	A
4202911050	Of kangaroo	8	A
4202911090	Other	8	A
4202912000	Of composition leather	8	A
4202913000	Of patent leather	8	A
4202921010	Of polyvinylchloride	8	A
4202921020	Of polyurethane	8	A
4202921090	Other	8	A
4202922000	Of textile materials	8	A
4202991000	Of paper board	8	A
4202999000	Other	8	A
4203101010	Coats	13	A
4203101020	Jackets, blazers and jumpers	13	A
4203101050	Vests	13	A
4203101060	Pants and trousers	13	A
4203101070	Skirts	13	A
4203101080	Overalls	13	A
4203101090	Other	13	A
4203102010	Coats	13	A
4203102020	Jackets, blazers and jumpers	13	A
4203102050	Vests	13	A
4203102060	Pants and trousers	13	A
4203102070	Skirts	13	A

HSK 2015	Description	Base Rate	Staging Category
4203102080	Overalls	13	A
4203102090	Other	13	A
4203103010	Coats	13	A
4203103020	Jackets, blazers and jumpers	13	A
4203103050	Vests	13	A
4203103060	Pants and trousers	13	A
4203103070	Skirts	13	A
4203103080	Overalls	13	A
4203103090	Other	13	A
4203109010	Coats	13	A
4203109020	Jackets, blazers and jumpers	13	A
4203109050	Vests	13	A
4203109060	Pants and trousers	13	A
4203109070	Skirts	13	A
4203109080	Overalls	13	A
4203109090	Other	13	A
4203211000	Baseball glove	13	A
4203212000	Golf glove	13	A
4203213000	Ski glove	13	A
4203214000	Motor cycle glove	13	A
4203215000	Batting glove	13	A
4203216000	Tennis glove	13	A
4203217000	Ice hockey glove	13	A
4203219000	Other	13	A
4203291000	Working glove	13	A
4203292000	Thermal glove	13	A
4203293000	Driver's glove	13	A
4203299000	Other	13	A
4203301010	Of snake	13	A
4203301020	Of lizard	13	A
4203301030	Of crocodile	13	A
4203301040	Of eels	13	A
4203301090	Other	13	B
4203309000	Other	13	A
4203400000	Other clothing accessories	13	A
4205001110	Belts	8	A
4205001190	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
4205001900	Other articles of leather	8	A
4205002110	Belts	8	A
4205002190	Other	8	A
4205002900	Other articles of composition leather	8	A
4206001000	Catgut	8	A
4206009000	Other	8	A
4301100000	Of mink, whole, with or without head, tail or paws	3	A
4301300000	Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	3	A
4301600000	Of fox, whole, with or without head, tail or paws	3	A
4301801000	Of chinchila	3	A
4301802000	Of opossum	3	A
4301803000	Of raccoon	3	A
4301804000	Of coyote	3	A
4301805000	Of rabbit or hare	3	A
4301806000	Of musk-rat	3	A
4301809000	Other	3	A
4301900000	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	3	A
4302110000	Of mink	5	A
4302191000	Of beaver	5	A
4302192000	Of musk-rat	5	A
4302193000	Of fox	5	A
4302195000	Of chinchila	5	A
4302196000	Of opossum	5	A
4302197000	Of raccoon	5	A
4302198000	Of coyote	5	A
4302199010	Of sheep	5	A
4302199020	Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	5	A
4302199090	Other	5	A
4302201000	Of mink	5	A
4302202000	Of rabbit or hare	5	A
4302203000	Of beaver	5	A
4302204000	Of musk-rat	5	A

HSK 2015	Description	Base Rate	Staging Category
4302205000	Of fox	5	A
4302207000	Of chinchila	5	A
4302209010	Of opossum	5	A
4302209020	Of raccoon	5	A
4302209030	Of coyote	5	A
4302209090	Other	5	A
4302300000	Whole skins and pieces or cuttings thereof, assembled	5	A
4303101100	Of mink	16	A
4303101200	Of rabbit or hare	16	A
4303101300	Of lamb	16	A
4303101400	Of beaver	16	A
4303101500	Of musk-rat	16	A
4303101600	Of fox	16	A
4303101800	Of chinchila	16	A
4303101910	Of opossum	16	A
4303101920	Of raccoon	16	A
4303101930	Of coyote	16	A
4303101990	Other	16	A
4303102100	Of mink	16	A
4303102200	Of rabbit or hare	16	A
4303102300	Of lamb	16	A
4303102400	Of beaver	16	A
4303102500	Of musk-rat	16	A
4303102600	Of fox	16	A
4303102800	Of chinchila	16	A
4303102910	Of opossum	16	A
4303102920	Of raccoon	16	A
4303102930	Of coyote	16	A
4303102990	Other	16	A
4303900000	Other	16	A
4304001000	Artificial fur	8	A
4304002000	Articles of artificial fur	8	A
4401100000	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	2	A
4401210000	Coniferous	2	A
4401221000	For manufacturing pulp	0	A
4401229000	Other	2	A

HSK 2015	Description	Base Rate	Staging Category
4401310000	Wood pellets	2	A
4401390000	Other	2	A
4402101000	Agglomerated wood charcoal	2	B
4402109000	Other	2	B
4402901000	Agglomerated wood charcoal	2	B
4402909000	Other	2	B
4403101000	Tropical woods	0	A
4403102000	Non-coniferous	0	A
4403109000	Coniferous	0	A
4403201000	Cedar	0	A
4403202000	Oregon pine	0	A
4403203000	Red pine	0	A
4403204000	White wood or fir	0	A
4403205000	Larch	0	A
4403207000	Spruce	0	A
4403208000	Radiata pine	0	A
4403209000	Other	0	A
4403410000	Dark Red Meranti, Light Red Meranti and Meranti Bakau	0	A
4403491000	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	0	A
4403492000	Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas	0	A
4403493000	Okoume', Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore and Iroko	0	A
4403494000	Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe'	0	A
4403495000	Mahogany and Balsa	0	A
4403499000	Other	0	A
4403910000	Of oak (Quercus spp.)	0	A
4403920000	Of beech (Fagus spp.)	0	A
4403991010	Rosewood	0	A
4403991020	Ebonywood	0	A
4403991040	Ash	0	A
4403991050	Walnut	0	A
4403991090	Other	0	A
4403992000	Lignum vitae	0	A
4403993010	Aspen	0	A
4403993020	Poplar	0	A

HSK 2015	Description	Base Rate	Staging Category
4403993030	Maple	0	A
4403993040	Elm	0	A
4403993050	Birch	0	A
4403993060	Basswood	0	A
4403994000	Paulownia	0	A
4403999011	Malas	0	A
4403999012	Taun	0	A
4403999019	Other	0	A
4403999090	Other	0	A
4404100000	Coniferous	5	C
4404200000	Non-coniferous	5	C
4405000000	Wood wool; wood flour.	5	C
4406100000	Not impregnated	5	C
4406900000	Other	5	C
4407101000	Cedar	5	C
4407102010	Douglas-fir	5	C
4407102020	Hemlock	5	C
4407102090	Other	5	C
4407103000	Red pine	5	C
4407104000	White wood or fir	5	C
4407105000	Larch	5	C
4407107000	Spruce	5	C
4407108000	Radiata pine	5	C
4407109010	Retinispora	5	C
4407109090	Other	5	C
4407210000	Mahogany (Swietenia spp.)	5	C
4407220000	Virola, Imbuia and Balsa	5	C
4407250000	Dark Red Meranti, Light Red Meranti and Meranti Bakau	5	C
4407260000	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	5	C
4407270000	Sapelli	5	C
4407280000	Iroko	5	C
4407291000	Keruing, Ramin, Kapur, Jongkong, Merbau, Jelutong and Kempas	5	C
4407292000	Teak	5	C
4407293000	Okoume, Obeche, Sipo, Acajou, d'afrique, Makore, Tiama, Mansonia, Ilomba, Dibetou Limba and Azobe	5	C

HSK 2015	Description	Base Rate	Staging Category
4407299000	Other	5	C
4407910000	Of oak (Quercus spp.)	5	C
4407920000	Of beech (Fagus spp.)	5	C
4407930000	Of maple (Acer spp.)	5	C
4407940000	Of cherry (Prunus spp.)	5	C
4407950000	Of ash (Fraxinus spp.)	5	C
4407991010	Rosewood	5	C
4407991020	Ebonywood	5	C
4407991040	Walnut	5	C
4407991090	Other	5	C
4407992000	Lignum vitae	5	C
4407993010	Aspen	5	C
4407993020	Poplar	5	C
4407993040	Elm	5	C
4407993050	Birch	5	C
4407993060	Basswood	5	C
4407994000	Paulownia	5	C
4407999010	Tropical woods, not specified in the foregoing	5	C
4407999090	Other	5	C
4408106000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	C
4408109100	For manufacturing plywood	2	A
4408109200	Patterned veneer	3	C
4408109910	Cedar	5	C
4408109920	Oregon pine	5	C
4408109930	Red pine	5	C
4408109940	White wood or fir	5	C
4408109950	Larch	5	C
4408109960	Spruce	5	C
4408109970	Radiata pine	5	C
4408109990	Other	5	C
4408313000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	C
4408319011	For manufacturing plywood	2	A
4408319012	Patterned veneer	3	C
4408319019	Other	5	C

HSK 2015	Description	Base Rate	Staging Category
4408319021	For manufacturing plywood	2	A
4408319022	Patterned veneer	3	C
4408319029	Other	5	C
4408396000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	C
4408399011	For manufacturing plywood	2	A
4408399012	Patterned veneer	3	C
4408399019	Other	5	C
4408399021	For manufacturing plywood	2	A
4408399022	Patterned veneer	3	C
4408399029	Other	5	C
4408399031	For manufacturing plywood	2	A
4408399032	Patterned veneer	3	C
4408399039	Other	5	C
4408399041	For manufacturing plywood	2	A
4408399042	Patterned veneer	3	C
4408399049	Other	5	C
4408399051	For manufacturing plywood	2	A
4408399052	Patterned veneer	3	C
4408399059	Other	5	C
4408399091	For manufacturing plywood	2	A
4408399092	Patterned veneer	3	C
4408399099	Other	5	C
4408901000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	C
4408909150	For manufacturing plywood	2	A
4408909160	Patterned veneer	3	C
4408909191	Rosewood	5	C
4408909192	Ebonywood	5	C
4408909193	Ash	5	C
4408909194	Walnut	5	C
4408909195	Oak	5	C
4408909199	Other	5	C
4408909210	For manufacturing plywood	2	A
4408909220	Patterned veneer	3	C
4408909290	Other	5	C
4408909370	For manufacturing plywood	2	A

HSK 2015	Description	Base Rate	Staging Category
4408909380	Patterned veneer	3	C
4408909391	Aspen	5	C
4408909392	Poplar	5	C
4408909393	Maple	5	C
4408909394	Elm	5	C
4408909395	Birch	5	C
4408909396	Basswood	5	C
4408909410	For manufacturing plywood	2	A
4408909420	Patterned veneer	3	C
4408909490	Other	5	C
4408909912	For manufacturing plywood	2	A
4408909913	Patterned veneer	3	C
4408909914	Baboen	5	C
4408909919	Other	5	C
4408909991	For manufacturing plywood	2	A
4408909992	Patterned veneer	3	C
4408909999	Other	5	C
4409101000	Siding	8	E
4409102000	Flooring	8	E
4409109000	Other	8	E
4409210000	Of bamboo	8	E
4409291000	Siding	8	E
4409292000	Flooring	8	E
4409299000	Other	8	E
4410111000	Unworked or not further worked than sanded	8	E
4410112000	Surface-covered with melamine-impregnated paper	8	E
4410113000	Surface-covered with decorative laminates of plastics	8	E
4410119000	Other	8	E
4410121000	Unworked or not further worked than sanded	8	E
4410129000	Other	8	E
4410191010	Unworked or not further worked than sanded	8	E
4410191090	Other	8	E
4410199010	Unworked or not further worked than sanded	8	E
4410199020	Surface-covered with melamine-impregnated paper	8	E

HSK 2015	Description	Base Rate	Staging Category
4410199030	Surface-covered with decorative laminates of plastics	8	E
4410199090	Other	8	E
4410900000	Other	8	D
4411121000	Not mechanically worked or surface covered	8	E
4411122000	Mechanically worked or surface covered	8	E
4411129000	Other	8	E
4411131000	Not mechanically worked or surface covered	8	E
4411132000	Mechanically worked or surface covered	8	E
4411139000	Other	8	E
4411141000	Not mechanically worked or surface covered	8	E
4411142010	Floor board	8	E
4411142090	Other	8	E
4411149000	Other	8	E
4411921000	Not mechanically worked or surface covered	8	E
4411922010	Floor board	8	E
4411922090	Other	8	E
4411929000	Other	8	E
4411931000	Not mechanically worked or surface covered	8	E
4411932010	Floor board	8	E
4411932090	Other	8	E
4411939000	Other	8	E
4411941000	Not mechanically worked or surface covered	8	E
4411949000	Other	8	E
4412101010	Of a thickness less than 6 mm	8	E
4412101020	Of a thickness not less than 6 mm	8	E
4412102000	Floor board	8	E
4412109010	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	8	E
4412109090	Other	8	E
4412311000	Of a thickness less than 3.2 mm	8	E
4412312000	Of a thickness less than 4 mm but not less than 3.2 mm	8	E
4412313000	Of a thickness less than 6 mm but not less than 4 mm	8	E
4412314010	Of a thickness less than 8mm but not less than 6mm	10	E

HSK 2015	Description	Base Rate	Staging Category
4412314020	Of a thickness less than 10mm but not less than 8mm	10	E
4412315000	Of a thickness less than 12 mm but not less than 10 mm	10	E
4412316000	Of a thickness less than 15 mm but not less than 12 mm	10	E
4412317000	Of a thickness not less than 15 mm	10	E
4412321000	Of a thickness less than 3.2 mm	8	E
4412322000	Of a thickness less than 4 mm but not less than 3.2 mm	8	E
4412323000	Of a thickness less than 6 mm but not less than 4 mm	8	E
4412324010	Of a thickness less than 8mm but not less than 6mm	10	E
4412324020	Of a thickness less than 10mm but not less than 8mm	10	E
4412325000	Of a thickness less than 12 mm but not less than 10 mm	10	E
4412326000	Of a thickness less than 15 mm but not less than 12 mm	10	E
4412327000	Of a thickness not less than 15 mm	10	E
4412391010	Of a thickness less than 6 mm	8	E
4412391090	Other	10	E
4412399010	Of a thickness less than 6 mm	8	E
4412399090	Other	10	E
4412941000	Blockboard	8	E
4412942000	Laminboard	8	E
4412943000	Battenboard	8	E
4412991011	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412991019	Other	8	E
4412991021	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412991029	Other	8	E
4412991031	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412991039	Other	8	E
4412991041	Floor board, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412991042	Floor board, other	8	E
4412991043	Other, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412991049	Other	8	E

HSK 2015	Description	Base Rate	Staging Category
4412992010	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412992090	Other	8	E
4412993010	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412993090	Other	8	E
4412999111	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412999119	Other	8	E
4412999191	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412999199	Other	8	E
4412999211	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412999219	Other	8	E
4412999291	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412999299	Other	8	E
4413000000	Densified wood, in blocks, plates, strips or profile shapes.	8	E
4414000000	Wooden frames for paintings, photographs, mirrors or similar objects.	8	E
4415100000	Cases, boxes, crates, drums and similar packings; cable-drums	8	E
4415200000	Pallets, box pallets and other load boards; pallet collars	8	D
4416000000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	8	E
4417000000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	8	E
4418100000	Windows, French-windows and their frames	8	D
4418200000	Doors and their frames and thresholds	8	E
4418400000	Shuttering for concrete constructional work	8	E
4418500000	Shingles and shakes	8	E
4418600000	Posts and beams	8	E
4418711000	Parquet panels	8	E
4418719000	Other	8	E

HSK 2015	Description	Base Rate	Staging Category
4418721000	Parquet panels	8	E
4418729000	Other	8	E
4418791000	Parquet panels	8	E
4418799000	Other	8	E
4418901000	Cellular wood panels	8	E
4418909000	Other	8	E
4419001000	Bowls	8	E
4419002010	Of bamboo	8	E
4419002090	Other	8	E
4419009000	Other	8	E
4420101000	Statuettes	8	E
4420109000	Other	8	E
4420901000	Wood marquetry and inlaid wood	8	E
4420902010	Cigarette caskets or case	8	E
4420902020	Jewellery casket or case	8	E
4420902030	Other articles of furniture, not falling within Chapter 94	8	E
4420902090	Other	8	E
4420909010	Cigarette, jewellery casket or case	8	E
4420909020	Other articles of furniture, not falling within Chapter 94	8	E
4420909090	Other	8	E
4421100000	Clothes hangers	8	E
4421901010	Bobbins	8	E
4421901090	Other	8	E
4421902000	Match splints; wooden pegs or pins for footwear	8	E
4421903000	Toothpick	8	E
4421904000	Wood paving blocks	8	E
4421905000	Fans and hand screens, nonmechanical; frames and handles therefor and parts of such frames and handles	8	E
4421909000	Other	8	E
4501100000	Natural cork, raw or simply prepared	8	E
4501900000	Other	8	E
4502000000	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	8	E
4503100000	Corks and stoppers	8	E

HSK 2015	Description	Base Rate	Staging Category
4503900000	Other	8	E
4504100000	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	8	E
4504900000	Other	8	E
4601211000	Mats and matting	8	A
4601212000	Screens	8	A
4601221000	Mats and matting	8	A
4601222000	Screens	8	A
4601291000	Mats and matting	8	A
4601292000	Screens	8	A
4601921000	Eunjukbaljang (of width less than 35 cm)	8	A
4601929000	Other	8	A
4601930000	Of rattan	8	A
4601941000	Eunjukbaljang (of width less than 35 cm)	8	A
4601949000	Other	8	A
4601991000	Articles in sheets plaited with plastics	8	A
4601999000	Other	8	A
4602111000	Basket	8	E
4602112000	Trays, dishes and other similar kitchen or tablewares	8	E
4602119000	Other	8	E
4602120000	Of rattan	8	E
4602191000	Articles of rush	8	A
4602199000	Other	8	A
4602900000	Other	8	A
4701001000	Unbleached	0	A
4701002000	Semi-bleached or bleached	0	A
4702000000	Chemical wood pulp, dissolving grades.	0	A
4703110000	Coniferous	0	A
4703190000	Non-coniferous	0	A
4703211000	Semi-bleached	0	A
4703212000	Bleached	0	A
4703291000	Semi-bleached	0	A
4703292000	Bleached	0	A
4704110000	Coniferous	0	A
4704190000	Non-coniferous	0	A

HSK 2015	Description	Base Rate	Staging Category
4704210000	Coniferous	0	A
4704290000	Non-coniferous	0	A
4705000000	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	0	A
4706100000	Cotton linters pulp	0	A
4706200000	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0	A
4706301000	Mechanical	0	A
4706302000	Chemical	0	A
4706303000	Semi-chemical	0	A
4706911000	Unbleached	0	A
4706912000	Semi-bleached or bleached	0	A
4706921000	Unbleached	0	A
4706922000	Semi-bleached or bleached	0	A
4706931000	Unbleached	0	A
4706932000	Semi-bleached or bleached	0	A
4707100000	Unbleached kraft paper or paperboard or corrugated paper or paperboard	0	A
4707200000	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0	A
4707300000	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	0	A
4707900000	Other, including unsorted waste and scrap	0	A
4801000000	Newsprint, in rolls or sheets.	0	A
4802100000	Hand-made paper and paperboard	0	A
4802200000	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	0	A
4802400000	Wallpaper base	0	A
4802541010	Multi-ply paper and paperboard, bleached each layer	0	A
4802541090	Other	0	A
4802549010	Multi-ply paper and paperboard, bleached each layer	0	A
4802549090	Other	0	A
4802551010	Multi-ply paper and paperboard, bleached each layer	0	A
4802551020	Copy or duplicating paper	0	A

HSK 2015	Description	Base Rate	Staging Category
4802551030	Business machine paper and continuous forms bond(including Optical Mark Reading paper and Optical Character Reading paper)	0	A
4802551040	Fancy paper	0	A
4802551090	Other	0	A
4802559010	Multi-ply paper and paperboard, bleached each layer	0	A
4802559090	Other	0	A
4802561010	Multi-ply paper and paperboard, bleached each layer	0	A
4802561020	Copy or duplicating paper	0	A
4802561030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	A
4802561040	Fancy paper	0	A
4802561090	Other	0	A
4802569010	Multi-ply paper and paperboard, bleached each layer	0	A
4802569090	Other	0	A
4802571010	Multi-ply paper and paperboard, bleached each layer	0	A
4802571020	Copy or duplicating paper	0	A
4802571030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	A
4802571040	Fancy paper	0	A
4802571090	Other	0	A
4802579010	Multi-ply paper and paperboard, bleached each layer	0	A
4802579090	Other	0	A
4802581010	Multi-ply paper and paperboard, bleached each layer	0	A
4802581020	Fancy paper	0	A
4802581090	Other	0	A
4802582010	Multi-ply paper and paperboard, bleached each layer	0	A
4802582090	Other	0	A
4802589010	Multi-ply paper and paperboard, bleached each layer	0	A
4802589090	Other	0	A
4802611010	Multi-ply paper and paperboard, bleached each layer	0	A
4802611020	Copy or duplicating paper	0	A
4802611030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	A

HSK 2015	Description	Base Rate	Staging Category
4802611040	Fancy paper	0	A
4802611090	Other	0	A
4802619010	Multi-ply paper and paperboard, bleached each layer	0	A
4802619090	Other	0	A
4802621010	Multi-ply paper and paperboard, bleached each layer	0	A
4802621020	Copy or duplicating paper	0	A
4802621030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	A
4802621040	Fancy paper	0	A
4802621090	Other	0	A
4802629010	Multi-ply paper and paperboard, bleached each layer	0	A
4802629090	Other	0	A
4802691010	Multi-ply paper and paperboard, bleached each layer	0	A
4802691020	Copy or duplicating paper	0	A
4802691030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	A
4802691040	Fancy paper	0	A
4802691090	Other	0	A
4802699010	Multi-ply paper and paperboard, bleached each layer	0	A
4802699090	Other	0	A
4803001000	Toilet or facial tissue stock for household or sanitary purposes	0	A
4803002000	Cellulose wadding and webs of cellulose fibres	0	A
4803009000	Other	0	A
4804110000	Unbleached	0	A
4804190000	Other	0	A
4804210000	Unbleached	0	A
4804290000	Other	0	A
4804311000	Electric insulating paper and paper board	0	A
4804312000	Condenser paper and paperboard	0	A
4804313000	Wrapping paper and paperboard	0	A
4804319000	Other	0	A
4804391000	Electric insulating paper and paperboard	0	A
4804392000	Condenser paper and paperboard	0	A
4804393000	Wrapping paper and paperboard	0	A

HSK 2015	Description	Base Rate	Staging Category
4804399000	Other	0	A
4804411010	Weighing less than 200 g/m ²	0	A
4804411090	Other	0	A
4804419010	Weighing less than 200 g/m ²	0	A
4804419090	Other	0	A
4804421010	Base stock for milk cartons and other beverage containers	0	A
4804421020	Folding carton stock (Including cosmetic, pharmaceutical, cigarette case and the like)	0	A
4804421030	Base stock for trays, dishes, plates, cups and the like	0	A
4804421090	Other	0	A
4804429010	Base stock for milk cartons and other beverage containers	0	A
4804429020	Folding carton stock(Including cosmetic, pharmaceutical, cigarette case and the like)	0	A
4804429030	Base stock for trays, dishes, plates, cups and the like	0	A
4804429090	Other	0	A
4804491000	Weighing less than 200 g/m ²	0	A
4804499000	Other	0	A
4804510000	Unbleached	0	A
4804521000	Base stock for milk cartons and other beverage containers	0	A
4804522000	Folding carton stock(Including cosmetic, pharmaceutical, cigarette case and the like)	0	A
4804523000	Base stock for trays, dishes, plates, cups and the like	0	A
4804529000	Other	0	A
4804590000	Other	0	A
4805110000	Semi-chemical fluting paper	0	A
4805120000	Straw fluting paper	0	A
4805190000	Other	0	A
4805241000	Multi-ply paper and paperboard, bleached each layer	0	A
4805249000	Other	0	A
4805251000	Multi-ply paper and paperboard, bleached each layer	0	A
4805259000	Other	0	A
4805300000	Sulphite wrapping paper	0	A
4805400000	Filter paper and paperboard	0	A
4805500000	Felt paper and paperboard	0	A

HSK 2015	Description	Base Rate	Staging Category
4805911000	Multi-ply paper and paperboard, bleached each layer	0	A
4805919010	Condenser paper and paperboard	0	A
4805919090	Other	0	A
4805921000	Multi-ply paper and paperboard, bleached each layer	0	A
4805929000	Other	0	A
4805931000	Multi-ply paper and paperboard, bleached each layer	0	A
4805939000	Other	0	A
4806100000	Vegetable parchment	0	A
4806200000	Greaseproof papers	0	A
4806300000	Tracing papers	0	A
4806401000	Glassine paper	0	A
4806409000	Other	0	A
4807000000	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	0	A
4808100000	Corrugated paper and paperboard, whether or not perforated	0	A
4808401000	For sack	0	A
4808409000	Other	0	A
4808900000	Other	0	A
4809201000	One-ply	0	A
4809202000	Multi-ply	0	A
4809901000	Transfer paper	0	A
4809902010	Weighing not less than 65g/m ²	0	A
4809902090	Other	0	A
4809903000	Graphic art paper	0	A
4809904000	Carbon or similar copying papers	0	A
4809909000	Other	0	A
4810131000	Printing or writing paper and paperboard	0	A
4810139000	Other	0	A
4810141000	Printing or writing paper and paperboard	0	A
4810149000	Other	0	A
4810191000	Printing or writing paper and paperboard	0	A
4810199000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
4810220000	Light-weight coated paper	0	A
4810290000	Other	0	A
4810311000	Folding carton stock(Including cosmetic, pharmaceutical, cigarette case and the like)	0	A
4810312000	Base stock for trays, dishes, plates, cups and the like	0	A
4810319000	Other	0	A
4810321000	Folding carton stock(Including cosmetic, pharmaceutical, cigarette case and the like)	0	A
4810322000	Base stock for trays, dishes, plates, cups and the like	0	A
4810329000	Other	0	A
4810390000	Other	0	A
4810921010	Weighing not more than 250g/m ²	0	A
4810921090	Other	0	A
4810922000	Ivory duplex board with white back	0	A
4810929000	Other	0	A
4810991000	Matrix paper	0	A
4810992000	Filter paper	0	A
4810999000	Other	0	A
4811101000	Roofing paper	0	A
4811109000	Other	0	A
4811410000	Self-adhesive	0	A
4811490000	Other	0	A
4811511000	Weighing more than 150 g/m ² but not more than 265 g/m ²	0	A
4811519011	Floor coverings on a base of paper or of paperboard	0	A
4811519019	Other	0	A
4811519090	Other	0	A
4811590000	Other	0	A
4811600000	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	0	A
4811901010	Ruled, lined or squared	0	A
4811901090	Other	0	A
4811902010	Cellulose wadding	0	A
4811902090	Other	0	A
4812000000	Filter blocks, slabs and plates, of paper pulp.	0	A
4813100000	In the form of booklets or tubes	0	A

HSK 2015	Description	Base Rate	Staging Category
4813200000	In rolls of a width not exceeding 5 cm	0	A
4813900000	Other	0	A
4814201000	Wall paper	0	A
4814202000	Lincrusta	0	A
4814209000	Other	0	A
4814901010	Of kohemp fiber	0	A
4814901090	Other	0	A
4814909000	Other	0	A
4816201000	One ply	0	A
4816202000	Multi-ply	0	A
4816901000	Transfer paper	0	A
4816902010	Weighing not less than 65g/m ²	0	A
4816902090	Other	0	A
4816903000	Graphic art paper	0	A
4816904000	Carbon or similar copying papers	0	A
4816905000	Duplicator stencils	0	A
4816909000	Other	0	A
4817100000	Envelopes	0	A
4817200000	Letter cards, plain postcards and correspondence cards	0	A
4817300000	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	0	A
4818100000	Toilet paper	0	A
4818200000	Handkerchiefs, cleansing or facial tissues and towels	0	A
4818300000	Tablecloths and serviettes	0	A
4818500000	Articles of apparel and clothing accessories	0	A
4818900000	Other	0	A
4819100000	Cartons, boxes and cases, of corrugated paper or paperboard	0	A
4819200000	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	0	A
4819300000	Sacks and bags, having a base of a width of 40 cm or more	0	A
4819400000	Other sacks and bags, including cones	0	A
4819501000	Suitable for packing liquid	0	A
4819509000	Other	0	A
4819600000	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	0	A

HSK 2015	Description	Base Rate	Staging Category
4820100000	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	0	A
4820200000	Exercisebooks	0	A
4820300000	Binders (other than book covers), folders and file covers	0	A
4820400000	Manifold business forms and interleaved carbon sets	0	A
4820500000	Albums for samples or for collections	0	A
4820900000	Other	0	A
4821100000	Printed	0	A
4821900000	Other	0	A
4822100000	Of a kind used for winding textile yarn	0	A
4822900000	Other	0	A
4823200000	Filter paper and paperboard	0	A
4823400000	Rolls, sheets and dials, printed for self-recording apparatus	0	A
4823610000	Of bamboo	0	A
4823690000	Other	0	A
4823700000	Moulded or pressed articles of paper pulp	0	A
4823901010	Cards punched	0	A
4823901090	Other	0	A
4823902000	Electric insulating paper	0	A
4823903011	Floor coverings on a base of paper or of paperboard	0	A
4823903019	Other	0	A
4823903021	Floor coverings on a base of paper or of paperboard	0	A
4823903029	Other	0	A
4823903090	Other	0	A
4823905000	Perforated paper for jacquard weaving machines	0	A
4823909011	Floor coverings on a base of paper or of paperboard	0	A
4823909019	Other	0	A
4823909090	Other	0	A
4901101000	Printed in Korean	0	A
4901109000	Other	0	A
4901911000	Printed in Korean	0	A
4901919000	Other	0	A
4901991000	Printed in Korean	0	A

HSK 2015	Description	Base Rate	Staging Category
4901999000	Other	0	A
4902101010	Newspapers	0	A
4902101090	Other	0	A
4902109000	Other	0	A
4902901010	Journals	0	A
4902901090	Other	0	A
4902909010	Journals	0	A
4902909090	Other	0	A
4903000000	Children's picture, drawing or colouring books.	0	A
4904000000	Music, printed or in manuscript, whether or not bound or illustrated.	0	A
4905100000	Globes	0	A
4905911000	Maps and hydrographic chart	0	A
4905919000	Other	0	A
4905990000	Other	0	A
4906001000	Plans	0	A
4906002000	Drawings	0	A
4906009000	Other	0	A
4907001000	Unused postage stamp	0	A
4907002000	Air way bill	0	A
4907009000	Other	0	A
4908100000	Transfers (decalcomanias), vitrifiable	0	A
4908901000	Transfers (decalcomanias) for cushion flooring sheet	0	A
4908909000	Other	0	A
4909000000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	0	A
4910001000	Of paper or paperboard	0	A
4910009000	Other	0	A
4911100000	Trade advertising material, commercial catalogues and the like	0	A
4911911000	Printed plans and drawings	0	A
4911919000	Other	0	A
4911990000	Other	0	A
5001000000	Silk-worm cocoons suitable for reeling.	51% or 5,276won/kg whichever is the greater	A

HSK 2015	Description	Base Rate	Staging Category
5002001010	Not more than 20 decitex	3	A
5002001020	More than 20 decitex but not more than 25.56 decitex	51.7% or 17,215won/kg whichever is the greater	A
5002001030	More than 25.56 decitex but not more than 28.89 decitex	51.7% or 17,215won/kg whichever is the greater	A
5002001040	More than 28.89 decitex but not more than 36.67 decitex	51.7% or 17,215won/kg whichever is the greater	A
5002001050	More than 36.67 decitex	51.7% or 17,215won/kg whichever is the greater	A
5002002000	Doupion silk	3	A
5002009000	Other	8	A
5003001000	Not carded or combed	2	A
5003009000	Other	2	A
5004000000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	3	A
5005001000	Hand made yarn	3	A
5005002000	Yarn spun from silk waste	3	A
5005003000	Yarn spun from noil silk	3	A
5006001000	Silk yarn	8	A
5006002000	Hand made yarn	8	A
5006003000	Yarn spun from silk waste	8	A
5006004000	Yarn spun from noil silk	8	A
5006005000	Silk worm gut	8	A
5007100000	Fabrics of noil silk	13	A
5007201000	Silk fabrics, grey	13	A
5007202010	Shibori	13	A
5007202020	Satin	13	A
5007202030	Crepe de chine	13	A
5007202090	Other	13	A
5007209000	Other	13	A
5007901000	Silk fabrics, grey	13	A
5007902000	Silk woven fabrics, mixed with acetate yarn	13	A
5007903000	Silk woven fabrics, mixed with other man-made fiber	13	A
5007904000	Silk woven fabrics, mixed with	13	A

HSK 2015	Description	Base Rate	Staging Category
	wool		
5007909000	Other	13	A
5101110000	Shorn wool	0	A
5101190000	Other	0	A
5101210000	Shorn wool	0	A
5101290000	Other	0	A
5101300000	Carbonised	0	A
5102110000	Of Kashmir (cashmere) goats	0	A
5102190000	Other	0	A
5102200000	Coarse animal hair	0	A
5103100000	Noils of wool or of fine animal hair	0	A
5103200000	Other waste of wool or of fine animal hair	0	A
5103300000	Waste of coarse animal hair	0	A
5104000000	Garnetted stock of wool or of fine or coarse animal hair.	0	A
5105100000	Carded wool	0	A
5105210000	Combed wool in fragments	0	A
5105290000	Other	0	A
5105310000	Of Kashmir (cashmere) goats	0	A
5105390000	Other	0	A
5105400000	Coarse animal hair, carded or combed	0	A
5106101000	Of all wool	8	A
5106109000	Other	8	A
5106201000	Mixed with polyester fiber	8	A
5106202000	Mixed with polyamide fiber	8	A
5106203000	Mixed with acrylic fiber	8	A
5106204000	Mixed with other synthetic fiber	8	A
5106209000	Other	8	A
5107101000	Of all wool	8	A
5107102000	Mixed with synthetic fiber	8	A
5107109000	Mixed with other fiber	8	A
5107201000	Mixed with polyester fiber	8	A
5107202000	Mixed with polyamide fiber	8	A
5107203000	Mixed with acrylic fiber	8	A
5107204000	Mixed with other synthetic fiber	8	A
5107209000	Mixed with other fiber	8	A
5108100000	Carded	8	A

HSK 2015	Description	Base Rate	Staging Category
5108200000	Combed	8	A
5109101000	Yarn of wool	8	A
5109109000	Yarn of fine animal hair	8	A
5109901000	Yarn of wool	8	A
5109909000	Yarn of fine animal hair	8	A
5110000000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	8	A
5111111000	Of wool	13	A
5111112000	Of fine animal hair	13	A
5111191000	Of wool	13	A
5111192000	Of fine animal hair	13	A
5111200000	Other, mixed mainly or solely with man-made filaments	13	A
5111300000	Other, mixed mainly or solely with man-made staple fibres	13	A
5111900000	Other	13	A
5112111000	Of wool	13	A
5112112000	Of fine animal hair	13	A
5112191000	Of wool	13	A
5112192000	Of fine animal hair	13	A
5112200000	Other, mixed mainly or solely with man-made filaments	13	A
5112300000	Other, mixed mainly or solely with man-made staple fibres	13	A
5112900000	Other	13	A
5113000000	Woven fabrics of coarse animal hair or of horsehair.	13	A
5201001000	Seed cotton	0	A
5201009010	Less than 23.2 mm (7/8 inch) of fibre-length	0	A
5201009020	Not less than 23.2 mm (7/8 inch), but less than 25.4 mm (1 inch) of fibre-length	0	A
5201009030	Not less than 25.4 mm (1 inch), but less than 28.5 mm (1-1/8 inch) of fibre-length	0	A
5201009050	Not less than 28.5 mm (1-1/8 inch), but less than 34.9 mm (1-3/8 inch) of fiber length	0	A
5201009060	Not less than 34.9 mm (1-3/8 inch) of fiber-length	0	A
5202100000	Yarn waste (including thread waste)	0	A
5202910000	Garnetted stock	0	A

HSK 2015	Description	Base Rate	Staging Category
5202990000	Other	0	A
5203000000	Cotton, carded or combed.	0	A
5204110000	Containing 85 % or more by weight of cotton	8	A
5204190000	Other	8	A
5204200000	Put up for retail sale	8	A
5205111000	Unbleached or not mercerized	8	A
5205119000	Other	8	A
5205121010	Measuring not more than 370.37 decitex but not less than 232.56 decitex (not less than 27 metric number but not exceeding 43 metric number). excluding open end yarn	1	A
5205121090	Other	8	A
5205129000	Other	8	A
5205131000	Unbleached or not mercerized	8	A
5205139000	Other	8	A
5205141000	Unbleached or not mercerized	8	A
5205149000	Other	8	A
5205151000	Unbleached or not mercerized	8	A
5205159000	Other	8	A
5205211000	Unbleached or not mercerized	8	A
5205219000	Other	8	A
5205221000	Unbleached or not mercerized	8	A
5205229000	Other	8	A
5205231000	Unbleached or not mercerized	8	B
5205239000	Other	8	A
5205241000	Unbleached or not mercerized	8	A
5205249000	Other	8	A
5205261000	Unbleached or not mercerized	8	A
5205269000	Other	8	A
5205271000	Unbleached or not mercerized	8	A
5205279000	Other	8	A
5205281000	Unbleached or not mercerized	8	A
5205289000	Other	8	A
5205311000	Unbleached or not mercerized	8	A
5205319000	Other	8	A
5205321010	Measuring not more than 370.37 decitex but not less than 232.56 decitex(not less than 27 metric	1	A

HSK 2015	Description	Base Rate	Staging Category
	number but not exceeding 43 metric number). excluding open end yarn		
5205321090	Other	8	A
5205329000	Other	8	A
5205331000	Unbleached or not mercerized	8	A
5205339000	Other	8	A
5205341000	Unbleached or not mercerized	8	A
5205349000	Other	8	A
5205351000	Unbleached or not mercerized	8	A
5205359000	Other	8	A
5205411000	Unbleached or not mercerized	8	A
5205419000	Other	8	A
5205421000	Unbleached or not mercerized	8	A
5205429000	Other	8	A
5205431000	Unbleached or not mercerized	8	A
5205439000	Other	8	A
5205441000	Unbleached or not mercerized	8	A
5205449000	Other	8	A
5205461000	Unbleached or not mercerized	8	A
5205469000	Other	8	A
5205471000	Unbleached or not mercerized	8	A
5205479000	Other	8	A
5205481000	Unbleached or not mercerized	8	A
5205489000	Other	8	A
5206111000	Unbleached or not mercerized	8	A
5206119000	Other	8	A
5206121000	Unbleached or not mercerized	8	A
5206129000	Other	8	A
5206131000	Unbleached or not mercerized	8	A
5206139000	Other	8	A
5206141000	Unbleached or not mercerized	8	A
5206149000	Other	8	A
5206151000	Unbleached or not mercerized	8	A
5206159000	Other	8	A
5206211000	Unbleached or not mercerized	8	A
5206219000	Other	8	A
5206221000	Unbleached or not mercerized	8	A

HSK 2015	Description	Base Rate	Staging Category
5206229000	Other	8	A
5206231000	Unbleached or not mercerized	8	A
5206239000	Other	8	A
5206241000	Unbleached or not mercerized	8	A
5206249000	Other	8	A
5206251000	Unbleached or not mercerized	8	A
5206259000	Other	8	A
5206311000	Unbleached or not mercerized	8	A
5206319000	Other	8	A
5206321000	Unbleached or not mercerized	8	A
5206329000	Other	8	A
5206331000	Unbleached or not mercerized	8	A
5206339000	Other	8	A
5206341000	Unbleached or not mercerized	8	A
5206349000	Other	8	A
5206351000	Unbleached or not mercerized	8	A
5206359000	Other	8	A
5206411000	Unbleached or not mercerized	8	A
5206419000	Other	8	A
5206421000	Unbleached or not mercerized	8	A
5206429000	Other	8	A
5206431000	Unbleached or not mercerized	8	A
5206439000	Other	8	A
5206441000	Unbleached or not mercerized	8	A
5206449000	Other	8	A
5206451000	Unbleached or not mercerized	8	A
5206459000	Other	8	A
5207101000	Unbleached or not mercerized	8	A
5207109000	Other	8	A
5207901000	Unbleached or not mercerized	8	A
5207909000	Other	8	A
5208110000	Plain weave, weighing not more than 100 g/m ²	10	A
5208120000	Plain weave, weighing more than 100 g/m ²	10	A
5208130000	3-thread or 4-thread twill, including cross twill	10	A
5208190000	Other fabrics	10	A
5208210000	Plain weave, weighing not more	10	A

HSK 2015	Description	Base Rate	Staging Category
	than 100 g/m ²		
5208220000	Plain weave, weighing more than 100 g/m ²	10	A
5208230000	3-thread or 4-thread twill, including cross twill	10	A
5208290000	Other fabrics	10	A
5208310000	Plain weave, weighing not more than 100 g/m ²	10	A
5208320000	Plain weave, weighing more than 100 g/m ²	10	A
5208330000	3-thread or 4-thread twill, including cross twill	10	A
5208390000	Other fabrics	10	A
5208410000	Plain weave, weighing not more than 100 g/m ²	10	A
5208420000	Plain weave, weighing more than 100 g/m ²	10	A
5208430000	3-thread or 4-thread twill, including cross twill	10	A
5208490000	Other fabrics	10	A
5208510000	Plain weave, weighing not more than 100 g/m ²	10	A
5208520000	Plain weave, weighing more than 100 g/m ²	10	A
5208591000	3-thread or 4-thread twill, including cross twill	10	A
5208599000	Other	10	A
5209110000	Plain weave	10	A
5209120000	3-thread or 4-thread twill, including cross twill	10	A
5209190000	Other fabrics	10	A
5209210000	Plain weave	10	A
5209220000	3-thread or 4-thread twill, including cross twill	10	A
5209290000	Other fabrics	10	A
5209310000	Plain weave	10	A
5209320000	3-thread or 4-thread twill, including cross twill	10	A
5209390000	Other fabrics	10	A
5209410000	Plain weave	10	A
5209420000	Denim	10	A
5209430000	Other fabrics of 3-thread or 4-thread twill, including cross twill	10	A
5209490000	Other fabrics	10	A
5209510000	Plain weave	10	A
5209520000	3-thread or 4-thread twill, including cross twill	10	A

HSK 2015	Description	Base Rate	Staging Category
5209590000	Other fabrics	10	A
5210110000	Plain weave	10	A
5210191000	3-thread or 4-thread twill, including cross twill	10	A
5210199000	Other	10	A
5210210000	Plain weave	10	A
5210291000	3-thread or 4-thread twill, including cross twill	10	A
5210299000	Other	10	A
5210310000	Plain weave	10	A
5210320000	3-thread or 4-thread twill, including cross twill	10	A
5210390000	Other fabrics	10	A
5210410000	Plain weave	10	A
5210491000	3-thread or 4-thread twill, including cross twill	10	A
5210499000	Other	10	A
5210510000	Plain weave	10	A
5210590000	Other fabrics	10	A
5211110000	Plain weave	10	A
5211120000	3-thread or 4-thread twill, including cross twill	10	A
5211190000	Other fabrics	10	A
5211200000	Bleached	10	A
5211310000	Plain weave	10	A
5211320000	3-thread or 4-thread twill, including cross twill	10	A
5211390000	Other fabrics	10	A
5211410000	Plain weave	10	A
5211420000	Denim	10	A
5211430000	Other fabrics of 3-thread or 4-thread twill, including cross twill	10	A
5211490000	Other fabrics	10	A
5211510000	Plain weave	10	A
5211520000	3-thread or 4-thread twill, including cross twill	10	A
5211590000	Other fabrics	10	A
5212110000	Unbleached	10	A
5212120000	Bleached	10	A
5212130000	Dyed	10	A
5212140000	Of yarns of different colours	10	A
5212150000	Printed	10	A

HSK 2015	Description	Base Rate	Staging Category
5212210000	Unbleached	10	A
5212220000	Bleached	10	A
5212230000	Dyed	10	A
5212240000	Of yarns of different colours	10	A
5212250000	Printed	10	A
5301100000	Flax, raw or retted	2	A
5301210000	Broken or scutched	2	A
5301290000	Other	2	A
5301301000	Flax tow	2	A
5301302000	Flax waste	2	A
5302100000	True hemp, raw or retted	2	A
5302901000	True hemp, broken, scutched, hackled or otherwise processed, but not spun.	2	A
5302902010	Tow of true hemp	2	A
5302902020	Waste of true hemp	2	A
5303101000	Jute	2	A
5303102000	Other textile bast fibres	2	A
5303901010	Jute	2	A
5303901090	Other textile bast fibres	2	A
5303909010	Tow and waste of jute	2	A
5303909090	Tow and waste of other textile bast fibres	2	A
5305001000	Of coconut (coir)	2	A
5305002000	Of abaca	2	A
5305003000	Of sisal and the genus Agave	2	A
5305009000	Other	2	A
5306101000	Of all flax	8	A
5306102000	Of mixed	8	A
5306201000	Of all flax	8	A
5306202000	Of mixed	8	A
5307101000	Of jute	8	A
5307109000	Other	8	A
5307201000	Of jute	8	A
5307209000	Other	8	A
5308100000	Coir yarn	8	A
5308200000	True hemp yarn	8	A
5308901000	Ramie yarn	8	A

HSK 2015	Description	Base Rate	Staging Category
5308909000	Other	8	A
5309110000	Unbleached or bleached	2	A
5309190000	Other	2	A
5309210000	Unbleached or bleached	2	A
5309290000	Other	2	A
5310101000	Jute fabrics	8	A
5310109000	Other	8	A
5310901000	Jute fabrics	8	A
5310909000	Other	8	A
5311001000	Of ramie	8	A
5311002000	Of true hemp	8	A
5311003000	Of paper yarn	8	A
5311009000	Other	8	A
5401101000	Of nylon or other polyamides	8	A
5401102000	Of polyesters	8	A
5401103000	Of acrylic polymers	8	A
5401109000	Other	8	A
5401201000	Of viscose rayon	8	A
5401202000	Of cellulose acetate	8	A
5401209000	Other	8	A
5402110000	Of aramids	8	A
5402191011	For tire cord	8	A
5402191012	For fishing net	8	A
5402191019	For other	8	A
5402191021	For tire cord	8	A
5402191022	For fishing net	8	A
5402191029	For other	8	A
5402191090	Other	8	A
5402199000	Other	8	A
5402200000	High tenacity yarn of polyesters	8	A
5402311010	Of nylon 6	8	A
5402311020	Of nylon 66	8	A
5402311090	Other	8	A
5402319000	Other	8	A
5402321010	Of nylon 6	8	A
5402321020	Of nylon 66	8	A
5402321090	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
5402329000	Other	8	A
5402331000	Of poly trimethylene terephthalate	8	A
5402339000	Other	8	B
5402340000	Of polypropylene	8	A
5402390000	Other	8	A
5402440000	Elastomeric	8	A
5402451010	Of nylon 6	8	A
5402451020	Of nylon 66	8	A
5402451090	Other	8	A
5402459000	Other	8	A
5402461000	Of poly trimethylene terephthalate	8	A
5402469000	Other	8	B
5402471000	Of poly trimethylene terephthalate	8	A
5402479000	Other	8	A
5402480000	Other, of polypropylene	8	A
5402491000	Of acrylic polymers	8	A
5402499000	Other	8	A
5402510000	Of nylon or other polyamides	8	A
5402520000	Of polyesters	8	A
5402591000	Of acrylic polymers	8	A
5402599000	Other	8	A
5402610000	Of nylon or other polyamides	8	A
5402620000	Of polyesters	8	A
5402691000	Of acrylic polymers	8	A
5402692000	Of polyvinyl alcohol	8	A
5402699000	Other	8	A
5403100000	High tenacity yarn of viscose rayon	1	A
5403311000	Textured yarn	1	A
5403319000	Other	1	A
5403321000	Textured yarn	1	A
5403329000	Other	1	A
5403331000	Textured yarn	8	A
5403339000	Other	8	A
5403391000	Textured yarn	8	A
5403399000	Other	8	A
5403411000	Textured yarn	1	A
5403419000	Other	1	A

HSK 2015	Description	Base Rate	Staging Category
5403421000	Textured yarn	8	A
5403429000	Other	8	A
5403491000	Textured yarn	8	A
5403499000	Other	8	A
5404110000	Elastomeric	8	A
5404120000	Other, of polypropylene	8	A
5404191000	Of nylon or other polyamides	8	A
5404192000	Of polyurethane	8	A
5404193000	Of polyvinyl alcohol	8	A
5404199000	Other	8	A
5404901000	Of strip	8	A
5404909000	Other	8	A
5405001000	Monofilament	8	A
5405009000	Other	8	A
5406001000	Synthetic filament yarn	8	A
5406002000	Artificial filament yarn	8	A
5407101000	Of nylon or other polyamides	8	A
5407102000	Of polyesters	8	A
5407200000	Woven fabrics obtained from strip or the like	8	A
5407300000	Fabrics specified in note 9 to section XI	8	A
5407410000	Unbleached or bleached	8	A
5407420000	Dyed	8	A
5407430000	Of yarns of different colours	8	A
5407440000	Printed	8	A
5407510000	Unbleached or bleached	8	A
5407520000	Dyed	8	A
5407530000	Of yarns of different colours	8	A
5407540000	Printed	8	A
5407611000	Unbleached or bleached	8	A
5407612000	Dyed	8	A
5407613000	Of yarns of different colours	8	A
5407614000	Printed	8	A
5407691000	Unbleached or bleached	8	A
5407692000	Dyed	8	A
5407693000	Of yarns of different colours	8	A
5407694000	Printed	8	A

HSK 2015	Description	Base Rate	Staging Category
5407711000	Of acrylic polymers	8	A
5407719000	Other	8	A
5407721000	Of acrylic polymers	8	A
5407729000	Other	8	A
5407731000	Of acrylic polymers	8	A
5407739000	Other	8	A
5407741000	Of acrylic polymers	8	A
5407749000	Other	8	A
5407811000	Of nylon or other polyamides	8	A
5407812000	Of polyesters	8	A
5407813000	Of acrylic polymers	8	A
5407819000	Other	8	A
5407821000	Of nylon or other polyamides	8	A
5407822000	Of polyesters	8	A
5407823000	Of acrylic polymers	8	A
5407829000	Other	8	A
5407831000	Of nylon or other polyamides	8	A
5407832000	Of polyesters	8	A
5407833000	Of acrylic polymers	8	A
5407839000	Other	8	A
5407841000	Of nylon or other polyamides	8	A
5407842000	Of polyesters	8	A
5407843000	Of acrylic polymers	8	A
5407849000	Other	8	A
5407911000	Of nylon or other polyamides	8	A
5407912000	Of polyesters	8	A
5407913000	Of acrylic polymers	8	A
5407919000	Other	8	A
5407921000	Of nylon or other polyamides	8	A
5407922000	Of polyesters	8	A
5407923000	Of acrylic polymers	8	A
5407929000	Other	8	A
5407931000	Of nylon or other polyamides	8	A
5407932000	Of polyesters	8	A
5407933000	Of acrylic polymers	8	A
5407939000	Other	8	A
5407941000	Of nylon or other polyamides	8	A

HSK 2015	Description	Base Rate	Staging Category
5407942000	Of polyesters	8	A
5407943000	Of acrylic polymers	8	A
5407949000	Other	8	A
5408100000	Woven fabrics obtained from high tenacity yarn of viscose rayon	8	A
5408210000	Unbleached or bleached	8	A
5408220000	Dyed	8	A
5408230000	Of yarns of different colours	8	A
5408240000	Printed	8	A
5408310000	Unbleached or bleached	8	A
5408320000	Dyed	8	A
5408330000	Of yarns of different colours	8	A
5408340000	Printed	8	A
5501100000	Of nylon or other polyamides	8	A
5501200000	Of polyesters	8	A
5501301000	Acrylic	8	A
5501302000	Modacrylic	8	A
5501400000	Of polypropylene	8	A
5501900000	Other	8	A
5502001000	Of viscose rayon	7.5	A
5502002010	Less than 44,000 decitex	7.5	A
5502002020	Not less than 44,000 decitex	7.5	A
5502009000	Other	7.5	A
5503111000	Of special section face	8	A
5503119000	Other	8	A
5503191000	Of special section face	8	A
5503199000	Other	8	A
5503201000	Of special section face	8	A
5503209010	Of poly trimethylene terephthalate	8	A
5503209090	Other	8	B
5503301010	Of special section face	8	A
5503301020	Of conjugated section face	8	A
5503301090	Other	8	A
5503302010	Of special section face	8	A
5503302020	Of conjugated section face	8	A
5503302090	Other	8	A
5503400000	Of polypropylene	8	A

HSK 2015	Description	Base Rate	Staging Category
5503900000	Other	8	A
5504101000	Of special section face	1	A
5504102000	Of polynosic section face	1	A
5504109000	Other	1	A
5504901000	Of cellulose acetate	8	A
5504902000	Of lyocell	2	A
5504909000	Other	8	A
5505100000	Of synthetic fibres	2	A
5505200000	Of artificial fibres	2	A
5506101000	Of special section face	8	A
5506109000	Other	8	A
5506201000	Of special section face	8	A
5506209000	Other	8	A
5506301010	Of special section face	8	A
5506301020	Of conjugated section face	8	A
5506301090	Other	8	A
5506302010	Of special section face	8	A
5506302020	Of conjugated section face	8	A
5506302090	Other	8	A
5506900000	Other	8	A
5507001010	Of special section face	8	A
5507001020	Of polynosic section face	8	A
5507001090	Other	8	A
5507002000	Of cellulose acetate	8	A
5507009000	Other	8	A
5508101000	Of nylon or other polyamides	8	A
5508102000	Of polyesters	8	A
5508103000	Acrylic or modacrylic	8	A
5508109000	Other	8	A
5508201000	Of viscose rayon	8	A
5508202000	Of cellulose acetate	8	A
5508209000	Other	8	A
5509111000	High tenacity yarn	8	A
5509119000	Other	8	A
5509121000	High tenacity yarn	8	A
5509129000	Other	8	A
5509211000	High tenacity yarn	8	A

HSK 2015	Description	Base Rate	Staging Category
5509219000	Other	8	A
5509221000	High tenacity yarn	8	A
5509229000	Other	8	A
5509311000	Acrylic	8	A
5509312000	Modacrylic	8	A
5509321000	Acrylic	8	A
5509322000	Modacrylic	8	A
5509410000	Single yarn	8	A
5509420000	Multiple (folded) or cabled yarn	8	A
5509510000	Mixed mainly or solely with artificial staple fibres	8	A
5509520000	Mixed mainly or solely with wool or fine animal hair	8	A
5509530000	Mixed mainly or solely with cotton	8	A
5509590000	Other	8	A
5509611000	Acrylic	8	A
5509612000	Modacrylic	8	A
5509621000	Acrylic	8	A
5509622000	Modacrylic	8	A
5509691010	Acrylic	8	A
5509691020	Modacrylic	8	A
5509692010	Acrylic	8	A
5509692020	Modacrylic	8	A
5509911000	Of nylon or other polyamides	8	A
5509919000	Other	8	A
5509921000	Of nylon or other polyamides	8	A
5509929000	Other	8	A
5509990000	Other	8	A
5510111000	Of viscose rayon	8	A
5510112000	Of cellulose acetate	8	A
5510119000	Other	8	A
5510121000	Of viscose rayon	8	A
5510122000	Of cellulose acetate	8	A
5510129000	Other	8	A
5510201000	Of viscose rayon	8	A
5510202000	Of cellulose acetate	8	A
5510209000	Other	8	A
5510301000	Of viscose rayon	8	A

HSK 2015	Description	Base Rate	Staging Category
5510302000	Of cellulose acetate	8	A
5510309000	Other	8	A
5510901000	Of viscose rayon	8	A
5510902000	Of cellulose acetate	8	A
5510909000	Other	8	A
5511101000	Of nylon or other polyamides	8	A
5511102000	Of polyesters	8	A
5511103000	Acrylic or modacrylic	8	A
5511109000	Other	8	A
5511201000	Of nylon or other polyamides	8	A
5511202000	Of polyesters	8	A
5511203000	Acrylic or modacrylic	8	A
5511209000	Other	8	A
5511301000	Of viscose rayon	8	A
5511302000	Of cellulose acetate	8	A
5511309000	Other	8	A
5512110000	Unbleached or bleached	10	A
5512191000	Dyed	10	A
5512192000	Of yarns of different colours	10	A
5512193000	Printed	10	A
5512211000	Acrylic	10	A
5512212000	Modacrylic	10	A
5512290000	Other	10	A
5512911000	Of nylon or other polyamides	10	A
5512919000	Other	10	A
5512991000	Of nylon or other polyamides	10	A
5512999000	Other	10	A
5513110000	Of polyester staple fibres, plain weave	10	A
5513120000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
5513130000	Other woven fabrics of polyester staple fibres	10	A
5513191000	Of nylon or other polyamides	10	A
5513192010	Acrylic	10	A
5513192020	Modacrylic	10	A
5513199000	Other	10	A
5513210000	Of polyester staple fibres, plain weave	10	A

HSK 2015	Description	Base Rate	Staging Category
5513231000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
5513239000	Other	10	A
5513291000	Of nylon or other polyamides	10	A
5513292010	Acrylic	10	A
5513292020	Modacrylic	10	A
5513299000	Other	10	A
5513310000	Of polyester staple fibres, plain weave.	10	A
5513391000	Of nylon or other polyamides	10	A
5513392010	Acrylic	10	A
5513392020	Modacrylic	10	A
5513399000	Other	10	A
5513410000	Of polyester staple fibres, plain weave	10	A
5513491000	Of nylon or other polyamides	10	A
5513492010	Acrylic	10	A
5513492020	Modacrylic	10	A
5513499000	Other	10	A
5514110000	Of polyester staple fibres, plain weave	10	A
5514120000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
5514191000	Of nylon or other polyamides	10	A
5514192010	Acrylic	10	A
5514192020	Modacrylic	10	A
5514193000	Other woven fabrics of polyester staple fibres	10	A
5514199000	Other	10	A
5514210000	Of polyester staple fibres, plain weave	10	A
5514220000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
5514230000	Other woven fabrics of polyester staple fibres	10	A
5514291000	Of nylon or other polyamides	10	A
5514292010	Acrylic	10	A
5514292020	Modacrylic	10	A
5514299000	Other	10	A
5514300000	Of yarns of different colours	10	A
5514410000	Of polyester staple fibres, plain weave	10	A
5514420000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A

HSK 2015	Description	Base Rate	Staging Category
5514430000	Other woven fabrics of polyester staple fibres	10	A
5514491000	Of nylon or other polyamides	10	A
5514492010	Acrylic	10	A
5514492020	Modacrylic	10	A
5514499000	Other	10	A
5515111000	Unbleached or bleached	10	A
5515119000	Other	10	A
5515121000	Unbleached or bleached	10	A
5515129000	Other	10	A
5515131000	Unbleached or bleached	10	A
5515139000	Other	10	A
5515191000	Unbleached or bleached	10	A
5515199000	Other	10	A
5515211000	Unbleached or bleached	10	A
5515219000	Other	10	A
5515221000	Unbleached or bleached	10	A
5515229000	Other	10	A
5515291000	Unbleached or bleached	10	A
5515299000	Other	10	A
5515911000	Unbleached or bleached	10	A
5515919000	Other	10	A
5515991000	Unbleached or bleached	10	A
5515999000	Other	10	A
5516111000	Of viscose rayon	10	A
5516112000	Of cellulose acetate	10	A
5516119000	Other	10	A
5516121000	Of viscose rayon	10	A
5516122000	Of cellulose acetate	10	A
5516129000	Other	10	A
5516131000	Of viscose rayon	10	A
5516132000	Of cellulose acetate	10	A
5516139000	Other	10	A
5516141000	Of viscose rayon	10	A
5516142000	Of cellulose acetate	10	A
5516149000	Other	10	A
5516211000	Of viscose rayon	10	A

HSK 2015	Description	Base Rate	Staging Category
5516212000	Of cellulose acetate	10	A
5516219000	Other	10	A
5516221000	Of viscose rayon	10	A
5516222000	Of cellulose acetate	10	A
5516229000	Other	10	A
5516231000	Of viscose rayon	10	A
5516232000	Of cellulose acetate	10	A
5516239000	Other	10	A
5516241000	Of viscose rayon	10	A
5516242000	Of cellulose acetate	10	A
5516249000	Other	10	A
5516311000	Of viscose rayon	10	A
5516312000	Of cellulose acetate	10	A
5516319000	Other	10	A
5516321000	Of viscose rayon	10	A
5516322000	Of cellulose acetate	10	A
5516329000	Other	10	A
5516331000	Of viscose rayon	10	A
5516332000	Of cellulose acetate	10	A
5516339000	Other	10	A
5516341000	Of viscose rayon	10	A
5516342000	Of cellulose acetate	10	A
5516349000	Other	10	A
5516411000	Of viscose rayon	10	A
5516412000	Of cellulose acetate	10	A
5516419000	Other	10	A
5516421000	Of viscose rayon	10	A
5516422000	Of cellulose acetate	10	A
5516429000	Other	10	A
5516431000	Of viscose rayon	10	A
5516432000	Of cellulose acetate	10	A
5516439000	Other	10	A
5516441000	Of viscose rayon	10	A
5516442000	Of cellulose acetate	10	A
5516449000	Other	10	A
5516911000	Of viscose rayon	10	A
5516912000	Of cellulose acetate	10	A

HSK 2015	Description	Base Rate	Staging Category
5516919000	Other	10	A
5516921000	Of viscose rayon	10	A
5516922000	Of cellulose acetate	10	A
5516929000	Other	10	A
5516931000	Of viscose rayon	10	A
5516932000	Of cellulose acetate	10	A
5516939000	Other	10	A
5516941000	Of viscose rayon	10	A
5516942000	Of cellulose acetate	10	A
5516949000	Other	10	A
5601210000	Of cotton	8	A
5601220000	Of man-made fibres	8	A
5601290000	Other	8	A
5601301000	Textile flock	8	A
5601309000	Other	8	A
5602101000	Needleloom felt	8	A
5602102000	Stitch-bonded fiber fabrics	8	A
5602211000	Piano felt	8	A
5602219000	Other	8	A
5602290000	Of other textile materials	8	A
5602900000	Other	8	A
5603111000	Impregnated, coated, covered or laminated	8	A
5603119000	Other	8	A
5603121000	Impregnated, coated, covered or laminated	8	A
5603129000	Other	8	A
5603131000	Impregnated, coated, covered or laminated	8	A
5603139000	Other	8	A
5603141000	Impregnated, coated, covered or laminated	8	A
5603149000	Other	8	A
5603910000	Weighing not more than 25 g/m ²	8	A
5603920000	Weighing more than 25 g/m ² but not more than 70 g/m ²	8	A
5603930000	Weighing more than 70 g/m ² but not more than 150 g/m ²	8	A
5603940000	Weighing more than 150 g/m ²	8	A
5604100000	Rubber thread and cord, textile covered	8	A

HSK 2015	Description	Base Rate	Staging Category
5604901000	Imitation catguts consisting of textile yarn	8	A
5604902000	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	8	A
5604909000	Other	8	A
5605000000	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	8	A
5606001000	Gimped yarn	8	A
5606002000	Chenille yarn	8	A
5606003000	Loop wale-yarn	8	A
5606009000	Other	8	A
5607210000	Binder or baler twine	10	A
5607290000	Other	10	A
5607410000	Binder or baler twine	10	A
5607490000	Other	10	A
5607500000	Of other synthetic fibres	10	A
5607901000	Of jute or other textile bast fibres of heading 53.03	10	A
5607909000	Other	10	A
5608111000	Of synthetic fibres	10	A
5608119000	Other	10	A
5608191000	Of synthetic fibres	10	A
5608199000	Other	10	A
5608901000	Of cotton	10	A
5608909000	Other	10	A
5609001000	Of cotton	8	A
5609002000	Of vegetable fibres, except cotton	8	A
5609003000	Of man-made fibres	8	A
5609009000	Other	8	A
5701100000	Of wool or fine animal hair	10	A
5701900000	Of other textile materials	10	A
5702100000	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	10	A
5702200000	Floor coverings of coconut fibres (coir)	10	A
5702310000	Of wool or fine animal hair	10	A

HSK 2015	Description	Base Rate	Staging Category
5702320000	Of man-made textile materials	10	A
5702390000	Of other textile materials	10	A
5702410000	Of wool or fine animal hair	10	A
5702420000	Of man-made textile materials	10	A
5702490000	Of other textile materials	10	A
5702500000	Other, not of pile construction, not made up	10	A
5702910000	Of wool or fine animal hair	10	A
5702920000	Of man-made textile materials	10	A
5702990000	Of other textile materials	10	A
5703100000	Of wool or fine animal hair	10	A
5703200000	Of nylon or other polyamides	10	A
5703300000	Of other man-made textile materials	10	A
5703900000	Of other textile materials	10	A
5704100000	Tiles, having a maximum surface area of 0.3 m ²	10	A
5704900000	Other	10	A
5705000000	Other carpets and other textile floor coverings, whether or not made up.	10	A
5801101000	Pile fabrics	13	A
5801102000	Chenille fabrics	13	A
5801210000	Uncut weft pile fabrics	13	A
5801220000	Cut corduroy	13	A
5801230000	Other weft pile fabrics	13	A
5801260000	Chenille fabrics	13	A
5801271000	Uncut	13	A
5801272000	Cut	13	A
5801310000	Uncut weft pile fabrics	13	A
5801320000	Cut corduroy	13	A
5801330000	Other weft pile fabrics	13	A
5801360000	Chenille fabrics	13	A
5801371000	Uncut	13	A
5801372000	Cut	13	A
5801900000	Of other textile materials	13	A
5802110000	Unbleached	8	A
5802190000	Other	8	A
5802200000	Terry towelling and similar woven terry fabrics, of other textile materials	8	A
5802300000	Tufted textile fabrics	8	A

HSK 2015	Description	Base Rate	Staging Category
5803000000	Gauze, other than narrow fabrics of heading 58.06.	8	A
5804101000	Of silk	13	A
5804102000	Of cotton	13	A
5804103000	Of man-made fibres	13	A
5804109000	Other	13	A
5804210000	Of man-made fibres	13	A
5804291000	Of silk	13	A
5804292000	Of cotton	13	A
5804299000	Other	13	A
5804300000	Hand-made lace	13	A
5805001010	Of wool or fine animal hair	8	A
5805001090	Other	8	A
5805002000	Needle-worked tapestries	8	A
5806101000	Of wool or fine animal hair	8	A
5806102000	Of cotton	8	A
5806103000	Of man-made fibres	8	A
5806109000	Other	8	A
5806200000	Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	8	A
5806310000	Of cotton	8	A
5806320000	Of man-made fibres	8	A
5806391000	Of wool or fine animal hair	8	A
5806392000	Of vegetable fibres, except cotton	8	A
5806399000	Other	8	A
5806400000	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	8	A
5807101000	Labels	8	A
5807109000	Other	8	A
5807901000	Labels	8	A
5807909000	Other	8	A
5808100000	Braids in the piece	8	A
5808901000	Ornamental trimmings	8	A
5808909000	Other	8	A
5809000000	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	8	A

HSK 2015	Description	Base Rate	Staging Category
5810100000	Embroidery without visible ground	13	A
5810910000	Of cotton	13	A
5810920000	Of man-made fibres	13	A
5810990000	Of other textile materials	13	A
5811001000	Of silk	8	A
5811002000	Of wool or fine animal hair	8	A
5811003000	Of cotton	8	A
5811004000	Of man-made fibres	8	A
5811009000	Other	8	A
5901100000	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	8	A
5901901000	Tracing cloth	8	A
5901902000	Prepared painting canvas	8	A
5901903000	Buckram and similar stiffened textile fabrics	8	A
5902100000	Of nylon or other polyamides	8	A
5902200000	Of polyesters	8	A
5902900000	Other	8	A
5903100000	With poly (vinyl chloride)	10	A
5903200000	With polyurethane	10	A
5903900000	Other	10	A
5904100000	Linoleum	8	A
5904900000	Other	8	A
5905000000	Textile wall coverings.	8	A
5906100000	Adhesive tape of a width not exceeding 20 cm	8	A
5906910000	Knitted or crocheted	8	A
5906990000	Other	8	A
5907001000	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil	8	A
5907002000	Painted canvas being theatrical scenery, studio back-cloth or the like	8	A
5907009000	Other	8	A
5908001000	Wicks	8	A
5908009000	Other	8	A
5909000000	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of	8	A

HSK 2015	Description	Base Rate	Staging Category
	other materials.		
591000000	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	8	A
5911101000	Of narrow fabrics	8	A
5911109000	Other	8	A
5911200000	Bolting cloth, whether or not made up	8	A
5911310000	Weighing less than 650 g/m ²	8	A
5911320000	Weighing 650 g/m ² or more	8	A
5911400000	Straining cloth of a kind used in oil presses or the like, including that of human hair	8	A
5911900000	Other	8	A
6001101000	Of cotton	10	A
6001102000	Of man-made fibres	10	A
6001109000	Other	10	A
6001210000	Of cotton	10	A
6001220000	Of man-made fibres	10	A
6001290000	Of other textile materials	10	A
6001910000	Of cotton	10	A
6001920000	Of man-made fibres	10	A
6001990000	Of other textile materials	10	A
6002400000	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	10	A
6002900000	Other	10	A
6003100000	Of wool or fine animal hair	10	A
6003200000	Of cotton	10	A
6003300000	Of synthetic fibres	10	A
6003400000	Of artificial fibres	10	A
6003900000	Other	10	A
6004100000	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	10	A
6004900000	Other	10	A
6005210000	Unbleached or bleached	10	A
6005220000	Dyed	10	A
6005230000	Of yarns of different colours	10	A
6005240000	Printed	10	A

HSK 2015	Description	Base Rate	Staging Category
6005310000	Unbleached or bleached	10	A
6005320000	Dyed	10	A
6005330000	Of yarns of different colours	10	A
6005340000	Printed	10	A
6005410000	Unbleached or bleached	10	A
6005420000	Dyed	10	A
6005430000	Of yarns of different colours	10	A
6005440000	Printed	10	A
6005900000	Other	10	A
6006100000	Of wool or fine animal hair	10	A
6006210000	Unbleached or bleached	10	A
6006220000	Dyed	10	B
6006230000	Of yarns of different colours	10	A
6006240000	Printed	10	A
6006310000	Unbleached or bleached	10	A
6006320000	Dyed	10	A
6006330000	Of yarns of different colours	10	A
6006340000	Printed	10	A
6006410000	Unbleached or bleached	10	A
6006420000	Dyed	10	A
6006430000	Of yarns of different colours	10	A
6006440000	Printed	10	A
6006900000	Other	10	A
6101200000	Of cotton	13	A
6101301000	Of synthetic fibres	13	A
6101302000	Of artificial fibres	13	A
6101900000	Of other textile materials	13	A
6102100000	Of wool or fine animal hair	13	A
6102200000	Of cotton	13	A
6102301000	Of synthetic fibres	13	A
6102302000	Of artificial fibres	13	A
6102900000	Of other textile materials	13	A
6103101000	Of wool or fine animal hair	13	A
6103102000	Of synthetic fibres	13	A
6103109000	Of other textile materials	13	A
6103220000	Of cotton	13	A
6103230000	Of synthetic fibres	13	A

HSK 2015	Description	Base Rate	Staging Category
6103290000	Of other textile materials	13	A
6103310000	Of wool or fine animal hair	13	A
6103320000	Of cotton	13	A
6103330000	Of synthetic fibres	13	A
6103390000	Of other textile materials	13	A
6103410000	Of wool or fine animal hair	13	A
6103420000	Of cotton	13	A
6103430000	Of synthetic fibres	13	A
6103490000	Of other textile materials	13	A
6104130000	Of synthetic fibres	13	A
6104191000	Of cotton	13	A
6104199000	Other	13	A
6104220000	Of cotton	13	A
6104230000	Of synthetic fibres	13	A
6104290000	Of other textile materials	13	A
6104310000	Of wool or fine animal hair	13	A
6104320000	Of cotton	13	A
6104330000	Of synthetic fibres	13	A
6104390000	Of other textile materials	13	A
6104410000	Of wool or fine animal hair	13	A
6104420000	Of cotton	13	A
6104430000	Of synthetic fibres	13	A
6104440000	Of artificial fibres	13	A
6104491000	Of silk	13	A
6104499000	Other	13	A
6104510000	Of wool or fine animal hair	13	A
6104520000	Of cotton	13	A
6104530000	Of synthetic fibres	13	A
6104590000	Of other textile materials	13	A
6104610000	Of wool or fine animal hair	13	A
6104620000	Of cotton	13	B
6104630000	Of synthetic fibres	13	A
6104690000	Of other textile materials	13	A
6105100000	Of cotton	13	A
6105201000	Of synthetic fibres	13	A
6105202000	Of artificial fibres	13	A
6105901000	Of silk	13	A

HSK 2015	Description	Base Rate	Staging Category
6105902000	Of wool or fine animal hair	13	A
6105909000	Other	13	A
6106100000	Of cotton	13	A
6106201000	Of synthetic fibres	13	A
6106202000	Of artificial fibres	13	A
6106901000	Of silk	13	A
6106902000	Of wool or fine animal hair	13	A
6106909000	Other	13	A
6107110000	Of cotton	13	A
6107121000	Of synthetic fibres	13	A
6107122000	Of artificial fibres	13	A
6107190000	Of other textile materials	13	A
6107210000	Of cotton	13	A
6107221000	Of synthetic fibres	13	A
6107222000	Of artificial fibres	13	A
6107290000	Of other textile materials	13	A
6107910000	Of cotton	13	A
6107991000	Of wool or fine animal hair	13	A
6107999000	Other	13	A
6108111000	Of synthetic fibres	13	A
6108112000	Of artificial fibres	13	A
6108191000	Of cotton	13	A
6108199000	Other	13	A
6108210000	Of cotton	13	A
6108221000	Of synthetic fibres	13	A
6108222000	Of artificial fibres	13	A
6108290000	Of other textile materials	13	A
6108310000	Of cotton	13	A
6108321000	Of synthetic fibres	13	A
6108322000	Of artificial fibres	13	A
6108390000	Of other textile materials	13	A
6108910000	Of cotton	13	A
6108921000	Of synthetic fibres	13	A
6108922000	Of artificial fibres	13	A
6108991000	Of wool or fine animal hair	13	A
6108999000	Other	13	A
6109101000	T-shirts	13	B

HSK 2015	Description	Base Rate	Staging Category
6109109000	Other	13	A
6109901010	T-shirts	13	A
6109901090	Other	13	A
6109902010	T-shirts	13	A
6109902090	Other	13	A
6109903010	T-shirts	13	B
6109903090	Other	13	A
6109909010	T-shirts	13	A
6109909090	Other	13	A
6110110000	Of wool	13	A
6110120000	Of Kashmir (cashmere) goats	13	A
6110190000	Other	13	A
6110200000	Of cotton	13	A
6110301000	Of synthetic fibres	13	A
6110302000	Of artificial fibres	13	A
6110901000	Of silk	13	A
6110909000	Other	13	A
6111201000	Garments	8	B
6111202000	Accessories	8	B
6111301000	Garments	8	A
6111302000	Accessories	8	A
6111901000	Garments	8	A
6111902000	Accessories	8	A
6112110000	Of cotton	13	A
6112120000	Of synthetic fibres	13	A
6112190000	Of other textile materials	13	A
6112201000	Of man-made fibres	13	A
6112209000	Other	13	A
6112310000	Of synthetic fibres	13	A
6112390000	Of other textile materials	13	A
6112410000	Of synthetic fibres	13	A
6112490000	Of other textile materials	13	A
6113001000	Of heading 59.03	13	A
6113002000	Of heading 59.06	13	A
6113003000	Of heading 59.07	13	A
6114200000	Of cotton	13	A
6114301000	Of synthetic fibres	13	A

HSK 2015	Description	Base Rate	Staging Category
6114302000	Of artificial fibres	13	A
6114901000	Of silk	13	A
6114909000	Other	13	A
6115100000	Graduated compression hosiery (for example, stockings for varicose veins)	13	A
6115210000	Of synthetic fibres, measuring per single yarn less than 67 decitex	13	A
6115220000	Of synthetic fibres, measuring per single yarn 67 decitex or more	13	A
6115290000	Of other textile materials	13	A
6115301000	Of man-made fibres	13	A
6115309000	Other	13	A
6115940000	Of wool or fine animal hair	13	A
6115950000	Of cotton	13	A
6115960000	Of synthetic fibres	13	A
6115990000	Of other textile materials	13	A
6116100000	Impregnated, coated or covered with plastics or rubber	8	A
6116910000	Of wool or fine animal hair	8	A
6116921000	Working gloves	8	A
6116929000	Other	8	A
6116930000	Of synthetic fibres	8	A
6116990000	Of other textile materials	8	A
6117101000	Of silk	13	A
6117102000	Of wool or fine animal hair	13	A
6117103000	Of cotton	13	A
6117104000	Of man-made fibres	13	A
6117109000	Other	13	A
6117801000	Ties, bow ties and cravats	13	A
6117809000	Other	13	A
6117900000	Parts	13	A
6201110000	Of wool or fine animal hair	13	A
6201120000	Of cotton	13	A
6201131000	Of synthetic fibres	13	A
6201132000	Of artificial fibres	13	A
6201190000	Of other textile materials	13	A
6201910000	Of wool or fine animal hair	13	A
6201920000	Of cotton	13	A
6201931000	Of synthetic fibres	13	A

HSK 2015	Description	Base Rate	Staging Category
6201932000	Of artificial fibres	13	A
6201990000	Of other textile materials	13	A
6202110000	Of wool or fine animal hair	13	A
6202120000	Of cotton	13	A
6202131000	Of synthetic fibres	13	A
6202132000	Of artificial fibres	13	A
6202190000	Of other textile materials	13	A
6202910000	Of wool or fine animal hair	13	A
6202920000	Of cotton	13	A
6202931000	Of synthetic fibres	13	A
6202932000	Of artificial fibres	13	A
6202990000	Of other textile materials	13	A
6203110000	Of wool or fine animal hair	13	A
6203120000	Of synthetic fibres	13	A
6203190000	Of other textile fibres	13	A
6203220000	Of cotton	13	A
6203230000	Of synthetic fibres	13	A
6203291000	Of wool or fine animal hair	13	A
6203299000	Other	13	A
6203310000	Of wool or fine animal hair	13	A
6203320000	Of cotton	13	A
6203330000	Of synthetic fibres	13	A
6203390000	Of other textile materials	13	A
6203410000	Of wool or fine animal hair	13	A
6203421000	Of denim, including blue jeans	13	B
6203429000	Other	13	B
6203430000	Of synthetic fibres	13	A
6203490000	Of other textile materials	13	A
6204110000	Of wool or fine animal hair	13	A
6204120000	Of cotton	13	A
6204130000	Of synthetic fibres	13	A
6204191000	Of silk	13	A
6204199000	Other	13	A
6204210000	Of wool or fine animal hair	13	A
6204220000	Of cotton	13	A
6204230000	Of synthetic fibres	13	A
6204291000	Of silk	13	A

HSK 2015	Description	Base Rate	Staging Category
6204299000	Other	13	A
6204310000	Of wool or fine animal hair	13	A
6204320000	Of cotton	13	A
6204330000	Of synthetic fibres	13	A
6204391000	Of silk	13	A
6204399000	Other	13	A
6204410000	Of wool or fine animal hair	13	A
6204420000	Of cotton	13	A
6204430000	Of synthetic fibres	13	A
6204440000	Of artificial fibres	13	A
6204491000	Of silk	13	A
6204499000	Other	13	A
6204510000	Of wool or fine animal hair	13	A
6204520000	Of cotton	13	A
6204530000	Of synthetic fibres	13	A
6204591000	Of silk	13	A
6204599000	Other	13	A
6204610000	Of wool or fine animal hair	13	A
6204621000	Of denim, including blue jeans	13	B
6204629000	Other	13	B
6204630000	Of synthetic fibres	13	B
6204691000	Of silk	13	A
6204699000	Other	13	A
6205200000	Of cotton	13	A
6205301000	Of synthetic fibres	13	A
6205302000	Of artificial fibres	13	A
6205901000	Of silk	13	A
6205902000	Of wool or fine animal hair	13	A
6205909000	Other	13	A
6206100000	Of silk or silk waste	13	A
6206200000	Of wool or fine animal hair	13	A
6206300000	Of cotton	13	A
6206401000	Of synthetic fibres	13	A
6206402000	Of artificial fibres	13	A
6206900000	Of other textile materials	13	A
6207110000	Of cotton	13	A
6207191000	Of man-made fibres	13	A

HSK 2015	Description	Base Rate	Staging Category
6207199000	Other	13	A
6207210000	Of cotton	13	A
6207221000	Of synthetic fibres	13	A
6207222000	Of artificial fibres	13	A
6207290000	Of other textile materials	13	A
6207910000	Of cotton	13	A
6207991000	Of silk	13	A
6207992000	Of wool or fine animal hair	13	A
6207993010	Of synthetic fibres	13	A
6207993020	Of artificial fibres	13	A
6207999000	Other	13	A
6208111000	Of synthetic fibres	13	A
6208112000	Of artificial fibres	13	A
6208191000	Of silk	13	A
6208192000	Of cotton	13	A
6208199000	Other	13	A
6208210000	Of cotton	13	A
6208221000	Of synthetic fibres	13	A
6208222000	Of artificial fibres	13	A
6208290000	Of other textile materials	13	A
6208910000	Of cotton	13	A
6208921000	Of synthetic fibres	13	A
6208922000	Of artificial fibres	13	A
6208991000	Of silk	13	A
6208992000	Of wool or fine animal hair	13	A
6208999000	Other	13	A
6209201000	Garments	8	A
6209202000	Accessories	8	A
6209301000	Garments	8	A
6209302000	Accessories	8	A
6209901010	Of wool or fine animal hair	8	A
6209901090	Other	8	A
6209902000	Accessories	8	A
6210101000	Of fabrics of heading 56.02	13	A
6210102000	Of fabrics of heading 56.03	13	A
6210201000	Of fabrics of heading 59.03	13	A
6210202000	Of fabrics of heading 59.06	13	A

HSK 2015	Description	Base Rate	Staging Category
6210203000	Of fabrics of heading 59.07	13	A
6210301000	Of fabrics of heading 59.03	13	A
6210302000	Of fabrics of heading 59.06	13	A
6210303000	Of fabrics of heading 59.07	13	A
6210401000	Of fabrics of heading 59.03	13	A
6210402000	Of fabrics of heading 59.06	13	A
6210403000	Of fabrics of heading 59.07	13	A
6210501000	Of fabrics of heading 59.03	13	A
6210502000	Of fabrics of heading 59.06	13	A
6210503000	Of fabrics of heading 59.07	13	A
6211111000	Of man-made fibres	13	A
6211119000	Other	13	A
6211121000	Of man-made fibres	13	A
6211129000	Other	13	A
6211201000	Of man-made fibres	13	A
6211209000	Other	13	A
6211321000	Judo, taekwondo and other oriental martial arts uniforms	13	A
6211329000	Other	13	A
6211331000	Of synthetic fibres	13	A
6211332000	Of artificial fibres	13	A
6211391000	Of wool or fine animal hair	13	A
6211399000	Other	13	A
6211421000	Judo, taekwondo and other oriental martial arts uniforms	13	A
6211429000	Other	13	A
6211431000	Of synthetic fibres	13	A
6211432000	Of artificial fibres	13	A
6211491000	Of wool or fine animal hair	13	A
6211499000	Other	13	A
6212101000	Of cotton	13	A
6212102000	Of man-made fibres	13	A
6212109000	Other	13	A
6212201000	Of cotton	13	A
6212202000	Of man-made fibres	13	A
6212209000	Other	13	B
6212300000	Corselettes	13	A
6212900000	Other	13	A

HSK 2015	Description	Base Rate	Staging Category
6213200000	Of cotton	8	A
6213900000	Of other textile materials	8	A
6214100000	Of silk or silk waste	8	A
6214200000	Of wool or fine animal hair	8	A
6214300000	Of synthetic fibres	8	A
6214400000	Of artificial fibres	8	A
6214900000	Of other textile materials	8	A
6215100000	Of silk or silk waste	8	A
6215200000	Of man-made fibres	8	A
6215900000	Of other textile materials	8	A
6216001000	Impregnated, coated or covered with plastics or rubber	8	A
6216009000	Other	8	A
6217100000	Accessories	13	A
6217900000	Parts	13	A
6301100000	Electric blankets	10	A
6301200000	Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	10	A
6301300000	Blankets (other than electric blankets) and travelling rugs, of cotton	10	A
6301400000	Blankets (other than electric blankets) and travelling rugs, of synthetic fibers	10	A
6301900000	Other blankets and travelling rugs	10	A
6302101000	Of cotton	13	A
6302109000	Other	13	A
6302210000	Of cotton	13	A
6302220000	Of man-made fibres	13	A
6302290000	Of other textile materials	13	A
6302310000	Of cotton	13	A
6302320000	Of man-made fibres	13	A
6302390000	Of other textile materials	13	A
6302400000	Table linen, knitted or crocheted	13	A
6302510000	Of cotton	13	A
6302530000	Of man-made fibres	13	A
6302590000	Of other textile materials	13	A
6302600000	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	13	A

HSK 2015	Description	Base Rate	Staging Category
6302910000	Of cotton	13	A
6302930000	Of man-made fibres	13	A
6302990000	Of other textile materials	13	A
6303120000	Of synthetic fibres	13	A
6303191000	Of cotton	13	A
6303199000	Other	13	A
6303910000	Of cotton	13	A
6303920000	Of synthetic fibres	13	A
6303990000	Of other textile materials	13	A
6304110000	Knitted or crocheted	13	A
6304190000	Other	13	A
6304910000	Knitted or crocheted	13	A
6304920000	Not knitted or crocheted,of cotton	13	A
6304930000	Not knitted or crocheted, of synthetic fibres	13	A
6304990000	Not knitted or crocheted, of other textile materials	13	A
6305100000	Of jute or of other textile bast fibres of heading 53.03	8	A
6305200000	Of cotton	8	A
6305320000	Flexible intermediate bulk containers	8	A
6305330000	Other, of polyethylene or polypropylene strip or the like	8	A
6305390000	Other	8	A
6305900000	Of other textile materials	8	A
6306120000	Of synthetic fibres	13	A
6306190000	Of other textile materials	13	A
6306220000	Of synthetic fibres	13	A
6306290000	Of other textile materials	13	A
6306300000	Sails	13	A
6306401000	Of cotton	13	A
6306409000	Of other textile materials	13	A
6306901000	Of cotton	13	A
6306902000	Of synthetic fibres	13	A
6306909000	Other	13	A
6307100000	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	10	A
6307200000	Life-jackets and life-belts	10	A
6307901000	Footwear lace	10	A
6307902000	Cloth wrappers	10	A

HSK 2015	Description	Base Rate	Staging Category
6307903000	Dress patterns	10	A
6307909000	Other	10	A
6308000000	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	13	A
6309000000	Worn clothing and other worn articles.	8	A
6310100000	Sorted	8	A
6310900000	Other	8	A
6401100000	Footwear incorporating a protective metal toe-cap	8	C
6401921000	Ski - boots	8	C
6401929010	Of rubber	8	C
6401929090	Other	8	C
6401991010	Of rubber	8	C
6401991090	Other	8	C
6401999000	Other	8	C
6402120000	Ski-boots, cross-country ski footwear and snowboard boots	13	C
6402190000	Other	13	C
6402200000	Footwear with upper straps or thongs assembled to the sole by means of plugs	13	C
6402911000	Footwear, protective against cold	13	C
6402912000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	C
6402919000	Other	13	C
6402991000	Sandals or similar footwear, produced in one piece by moulding	13	B
6402992000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	B
6402999000	Other	13	C
6403120000	Ski-boots, cross-country ski footwear and snowboard boots	13	C
6403190000	Other	13	C
6403200000	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	13	C
6403400000	Other footwear, incorporating a protective metal toe-cap	13	C
6403511000	Dress shoes	13	C
6403519000	Other	13	C

HSK 2015	Description	Base Rate	Staging Category
6403591000	Dress shoes	13	C
6403599000	Other	13	C
6403911000	Dress shoes	13	C
6403912000	Mountaineering footwear	13	C
6403913000	Lace-boots	13	C
6403914000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	C
6403919000	Other	13	C
6403991000	Dress shoes	13	C
6403992000	Mountaineering footwear	13	C
6403993000	Lace-boots	13	C
6403994000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	C
6403999000	Other	13	C
6404110000	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	C
6404191000	Slippers	13	C
6404199000	Other	13	C
6404201000	Slippers	13	C
6404209000	Other	13	C
6405100000	With uppers of leather or composition leather	13	C
6405200000	With uppers of textile materials	13	C
6405900000	Other	13	C
6406101000	Uppers	8	C
6406102000	Parts	8	C
6406201000	Outer soles	8	C
6406202000	Heels	8	C
6406901000	Of wood	8	C
6406909010	Removable in-soles	8	C
6406909020	Heel cushion	8	C
6406909030	Gaiters	8	C
6406909040	Leggings	8	C
6406909090	Other	8	C
6501000000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	8	A
6502000000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with	8	A

HSK 2015	Description	Base Rate	Staging Category
	made brims, nor lined, nor trimmed.		
6504000000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	8	A
6505001000	Hair-nets	8	A
6505009011	Of synthetic fibres	8	A
6505009019	Of other fibres	8	A
6505009021	Sports cap	8	A
6505009022	Berets	8	A
6505009029	Other	8	A
6505009090	Other	8	A
6506100000	Safety headgear	8	A
6506910000	Of rubber or of plastics	8	A
6506991000	Of leather	8	A
6506992000	Of metal	8	A
6506999000	Other	8	A
6507000000	Head-bands, lining, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	8	A
6601100000	Garden or similar umbrellas	13	A
6601910000	Having a telescopic shaft	13	A
6601991000	Walking-stick umbrellas	13	A
6601992000	Sun umbrellas	13	A
6601999000	Other	13	A
6602001000	Walking-sticks	8	A
6602002000	seat-sticks	8	A
6602003000	Whips, riding-crops	8	A
6602009000	Other	8	A
6603200000	Umbrella frames, including frames mounted on shafts (sticks)	13	A
6603900000	Other	13	A
6701000000	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	8	A
6702100000	Of plastics	8	A
6702901000	Of woven fabrics	8	A
6702902000	Of paper	8	A
6702909000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
6703001010	Washed, dressed, thinned	8	A
6703001090	Other	8	A
6703009000	Other	8	A
6704110000	Complete wigs	8	A
6704191000	Partial wigs	8	A
6704192000	False beards	8	A
6704193000	False eyebrows	8	A
6704194000	False eyelashes	8	A
6704199000	Other	8	A
6704201000	Complete wigs	8	A
6704202000	Partial wigs	8	A
6704203000	False beards	8	A
6704204000	False eyebrows	8	A
6704205000	False eyelashes	8	A
6704209000	Other	8	A
6704900000	Of other materials	8	A
6801000000	Setts, curbstones and flagstones, of natural stone (except slate).	8	A
6802100000	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	8	B
6802211000	Marble	8	B
6802212000	Travertine	8	A
6802213000	Alabaster	8	A
6802230000	Granite	8	C
6802291000	Other calcareous stone	8	A
6802299000	Other	8	C
6802911000	Marble	8	B
6802912000	Travertine	8	A
6802913000	Alabaster	8	A
6802920000	Other calcareous stone	8	A
6802930000	Granite	8	C
6802990000	Other stone	8	C
6803001000	Inkstone	8	C
6803009000	Other	8	C

HSK 2015	Description	Base Rate	Staging Category
6804100000	Millstones and grindstones for milling, grinding or pulping	8	A
6804210000	Of agglomerated synthetic or natural diamond	8	A
6804220000	Of other agglomerated abrasives or of ceramics	8	A
6804230000	Of natural stone	8	A
6804300000	Hand sharpening or polishing stones	8	A
6805100000	On a base of woven textile fabric only	8	A
6805200000	On a base of paper or paperboard only	8	A
6805300000	On a base of other materials	8	A
6806101000	Slag wool	8	C
6806102000	Rock wool	8	C
6806103000	Ceramic fibre	8	C
6806109000	Other	8	C
6806201000	Exfoliated vermiculite	8	B
6806202000	Expanded clays	8	A
6806204000	Expanded perlite	8	A
6806209000	Other	8	A
6806901000	Fire proofing material	8	A
6806909000	Other	8	C
6807100000	In rolls	8	A
6807900000	Other	8	A
6808000000	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	8	A
6809110000	Faced or reinforced with paper or paperboard only	8	C
6809190000	Other	8	C
6809900000	Other articles	8	A
6810111000	Blocks	8	A
6810112000	Bricks	8	A
6810191000	Tiles	8	A
6810192000	Flagstones	8	A
6810193000	Roofing tiles	8	A
6810199000	Other	8	C
6810910000	Prefabricated structural components for building or civil engineering	8	A

HSK 2015	Description	Base Rate	Staging Category
6810991000	Beams and girders	8	A
6810992000	Pile	8	A
6810993000	Electric pole	8	A
6810994000	Railway sleepers	8	A
6810995000	Pipes	8	A
6810999000	Other	8	A
6811401010	For roofs, ceilings, walls or floors	8	A
6811401090	Other	8	A
6811402010	For roofs, ceilings, walls or floors	8	A
6811402090	Other	8	A
6811403000	Tubes, pipes and tube or pipe fittings	8	A
6811409010	For roofs, ceilings, walls or floors	8	A
6811409090	Other	8	A
6811810000	Corrugated sheets	8	A
6811820000	Other sheets, panels, tiles and similar articles	8	A
6811891000	Tubes, pipes and tube or pipe fittings	8	A
6811899000	Other	8	A
6812801000	Clothing, clothing accessories, footwear and headgear	8	A
6812802000	Paper, millboard and felt	8	A
6812803000	Compressed asbestos fibre jointing, in sheets or rolls	8	A
6812809000	Other	8	A
6812910000	Clothing, clothing accessories, footwear and headgear	8	A
6812920000	Paper, millboard and felt	8	A
6812930000	Compressed asbestos fibre jointing, in sheets or rolls	8	A
6812990000	Other	8	A
6813201010	For automobiles	8	A
6813201090	Other	8	A
6813202010	For automobiles	8	A
6813202090	Other	8	A
6813209010	For automobiles	8	A
6813209090	Other	8	A
6813810000	Brake linings and pads	8	A
6813891000	Clutch facing	8	A
6813899000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
6814100000	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	8	A
6814900000	Other	8	A
6815101000	Non-electrical articles of graphite	8	A
6815102000	Carbon fibre	8	A
6815109000	Other	8	A
6815200000	Articles of peat	8	A
6815910000	Containing magnesite, dolomite or chromite	8	A
6815990000	Other	8	C
6901001000	Bricks	8	A
6901002000	Blocks	8	A
6901003000	Tiles	8	A
6901009010	Slabs and panels	8	A
6901009090	Other	8	A
6902100000	Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	8	A
6902200000	Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica(SiO ₂) or of a mixture or compound of these products	8	A
6902901000	Based upon silicon carbide or zircon	8	A
6902909000	Other	8	A
6903101000	Retorts	8	A
6903102010	For furnaces for production of semiconductor wafers	3	A
6903102090	Other	8	A
6903103000	Reaction vessels	8	A
6903104000	Muffles	8	A
6903105000	Nozzles	8	A
6903106000	Plugs	8	A
6903107000	Tubes and pipes	8	A
6903108000	Bars and rods	8	A
6903109000	Others	8	A
6903201000	Retorts	8	A
6903202000	Crucibles	8	A
6903203000	Reaction vessels	8	A
6903204000	Muffles	8	A
6903205000	Nozzles	8	A

HSK 2015	Description	Base Rate	Staging Category
6903206000	Plugs	8	A
6903207000	Tubes and pipes	8	A
6903208000	Bars and rods	8	A
6903209000	Other	8	A
6903901000	Based upon silicon carbide or zircon	8	A
6903909010	Retorts	8	A
6903909020	Crucibles	8	A
6903909030	Reaction vessels	8	A
6903909040	Muffles	8	A
6903909050	Nozzles	8	A
6903909060	Plugs	8	A
6903909070	Tubes and pipes	8	A
6903909080	Bars and rods	8	A
6903909090	Other	8	A
6904100000	Building bricks	8	A
6904900000	Other	8	A
6905100000	Roofing tiles	8	A
6905901000	Chimney pots, cowls and chimney liners	8	A
6905902000	Architectural ornaments	8	A
6905909000	Other	8	A
6906001000	Pipes, conduits and guttering	8	A
6906002000	Pipe fittings	8	A
6907101000	Of porcelain or china	8	A
6907109000	Other	8	A
6907901000	Of porcelain or china	8	A
6907909000	Other	8	A
6908101000	Of porcelain or china	8	A
6908109000	Other	8	A
6908901000	Of porcelain or china	8	A
6908909000	Other	8	A
6909110000	Of porcelain or china	8	A
6909120000	Articles having a hardness equivalent to 9 or more on the Mohs scale	8	A
6909190000	Other	8	A
6909900000	Other	8	A
6910101000	Wash basins	8	A

HSK 2015	Description	Base Rate	Staging Category
6910102000	Baths	8	A
6910103000	Water closet pans	8	A
6910104000	Urinals	8	A
6910109000	Other	8	A
6910900000	Other	8	A
6911101000	Coffee sets or tea sets	8	A
6911102000	Bowls and dishes	8	A
6911109000	Other	8	A
6911901000	Household articles	8	A
6911902000	Toilet articles	8	A
6911909000	Other	8	A
6912001010	Coffee sets or tea sets	8	A
6912001020	Bowls and dishes	8	A
6912001090	Other	8	A
6912002000	Household articles	8	A
6912003000	Toilet articles	8	A
6912009000	Other	8	A
6913101000	Statues, statuettes and busts	8	A
6913109020	Ornamental tablewares	8	A
6913109090	Other	8	A
6913901000	Statues, statuettes and busts	8	A
6913909020	Ornamental tablewares	8	A
6913909090	Other	8	A
6914101000	Flower-pots	8	A
6914109000	Other	8	A
6914901000	Flower-pots	8	A
6914909000	Other	8	A
7001001000	Mass	5	A
7001002000	Waste and scrap, cullet	3	A
7002100000	Balls	8	A
7002201000	For the manufacture of quartz wares for semiconductor	3	A
7002209000	Other	8	A
7002311000	For the manufacture of quartz wares for semiconductor	3	A
7002319000	Other	8	A
7002320000	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within	8	A

HSK 2015	Description	Base Rate	Staging Category
	a temperature range of 0°C to 300°C		
7002390000	Other	8	A
7003121000	Not more than 2 mm in thickness	8	A
7003122000	More than 2 mm but not more than 3 mm in thickness	8	A
7003123000	More than 3 mm but not more than 4 mm in thickness	8	A
7003124000	More than 4 mm but not more than 5 mm in thickness	8	A
7003125000	More than 5 mm but not more than 6 mm in thickness	8	A
7003126000	More than 6 mm but not more than 8 mm in thickness	8	A
7003127000	More than 8 mm in thickness	8	A
7003191000	Not more than 2 mm in thickness	8	A
7003192000	More than 2 mm but not more than 3 mm in thickness	8	A
7003193000	More than 3 mm but not more than 4 mm in thickness	8	A
7003194000	More than 4 mm but not more than 5 mm in thickness	8	A
7003195000	More than 5 mm but not more than 6 mm in thickness	8	A
7003196000	More than 6 mm but not more than 8 mm in thickness	8	A
7003197000	More than 8 mm in thickness	8	A
7003200000	Wired sheets	8	A
7003300000	Profiles	8	A
7004201000	Not more than 2 mm in thickness	8	A
7004202000	More than 2 mm but not more than 3 mm in thickness	8	A
7004203000	More than 3 mm but not more than 4 mm in thickness	8	A
7004204000	More than 4 mm but not more than 5 mm in thickness	8	A
7004205000	More than 5 mm but not more than 6 mm in thickness	8	A
7004206000	More than 6 mm but not more than 8 mm in thickness	8	A
7004207000	More than 8 mm in thickness	8	A
7004901000	Not more than 2 mm in thickness	8	A
7004902000	More than 2 mm but not more than 3 mm in thickness	8	A
7004903000	More than 3 mm but not more than 4 mm in thickness	8	A

HSK 2015	Description	Base Rate	Staging Category
7004904000	More than 4 mm but not more than 5 mm in thickness	8	A
7004905000	More than 5 mm but not more than 6 mm in thickness	8	A
7004906000	More than 6 mm but not more than 8 mm in thickness	8	A
7004907000	More than 8 mm in thickness	8	A
7005101010	Not more than 4 mm in thickness	8	A
7005101020	More than 4 mm but not more than 6 mm in thickness	8	A
7005101030	More than 6 mm but not more than 8 mm in thickness	8	A
7005101040	More than 8 mm in thickness	8	A
7005102010	Not more than 4 mm in thickness	8	A
7005102020	More than 4 mm but not more than 6 mm in thickness	8	A
7005102030	More than 6 mm but not more than 8 mm in thickness	8	A
7005102040	More than 8 mm in thickness	8	A
7005109010	Not more than 4 mm in thickness	8	A
7005109020	More than 4 mm but not more than 6 mm in thickness	8	A
7005109030	More than 6 mm but not more than 8 mm in thickness	8	A
7005109040	More than 8 mm in thickness	8	A
7005211000	Not more than 2 mm in thickness	8	A
7005212000	More than 2 mm but not more than 3 mm in thickness	8	A
7005213000	More than 3 mm but not more than 4 mm in thickness	8	A
7005214000	More than 4 mm but not more than 5 mm in thickness	8	A
7005215000	More than 5 mm but not more than 6 mm in thickness	8	A
7005216000	More than 6 mm but not more than 8 mm in thickness	8	A
7005217010	Not more than 10 mm in thickness	8	A
7005217020	More than 10 mm but not more than 12 mm in thickness	8	A
7005217030	More than 12 mm in thickness	8	A
7005291010	For PDP (plasma display panel)	4	A
7005291020	For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display)	3	A
7005291030	For OLED (organic light emitting display)	4	A
7005291040	For LCD (liquid crystal display)	8	A

HSK 2015	Description	Base Rate	Staging Category
7005291091	Clear and transparent glass	8	A
7005291092	Extra clear low-iron glass	8	A
7005291099	Other	8	A
7005292010	For PDP (plasma display panel)	4	A
7005292020	For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display)	3	A
7005292030	For OLED (organic light emitting display)	4	A
7005292091	Clear and transparent glass	8	A
7005292092	Extra clear low-iron glass	8	A
7005292099	Other	8	A
7005293010	Clear and transparent glass	8	A
7005293020	Extra clear low-iron glass	8	A
7005293090	Other	8	A
7005294010	Clear and transparent glass	8	A
7005294020	Extra clear low-iron glass	8	A
7005294090	Other	8	A
7005295010	Clear and transparent glass	8	A
7005295020	Extra clear low-iron glass	8	A
7005295090	Other	8	A
7005296010	Clear and transparent glass	8	A
7005296020	Extra clear low-iron glass	8	A
7005296090	Other	8	A
7005297010	Clear and transparent glass	8	A
7005297020	Extra clear low-iron glass	8	A
7005297090	Other	8	A
7005298010	Clear and transparent glass	8	A
7005298020	Extra clear low-iron glass	8	A
7005298090	Other	8	A
7005299010	Clear and transparent glass	8	A
7005299020	Extra clear low-iron glass	8	A
7005299090	Other	8	A
7005300000	Wired glass	8	A
7006001000	For PDP (plasma display panel)	4	A
7006002000	For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display)	3	A
7006003000	For OLED (organic light emitting display)	4	A

HSK 2015	Description	Base Rate	Staging Category
7006004000	For LCD (liquid cristal display)	8	A
7006009000	Other	8	A
7007111000	Not more than 8 mm in thickness	8	A
7007112000	More than 8 mm in thickness	8	A
7007191000	Not more than 8 mm in thickness	8	A
7007192000	More than 8 mm in thickness	8	A
7007211000	Not more than 12 mm in total thickness, including film thickness	8	A
7007212000	More than 12 mm in total thickness, including film thickness	8	A
7007291000	Not more than 12 mm in total thickness, including film thickness	8	A
7007292000	More than 12 mm in total thickness, including film thickness	8	A
7008000000	Multiple-walled insulating units of glass.	8	A
7009100000	Rear-view mirrors for vehicles	8	A
7009910000	Unframed	8	A
7009920000	Framed	8	A
7010100000	Ampoules	8	A
7010200000	Stoppers, lids and other closures	8	A
7010900000	Other	8	B
7011100000	For electric lighting	8	A
7011201000	Color	8	A
7011209000	Other	8	A
7011900000	Other	8	A
7013100000	Of glass-ceramics	8	A
7013220000	Of lead crystal	8	A
7013280000	Other	8	A
7013330000	Of lead crystal	8	A
7013370000	Other	8	A
7013410000	Of lead crystal	8	A
7013420000	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	8	A
7013490000	Other	8	A
7013910000	Of lead crystal	8	A
7013990000	Other	8	A
7014001000	Of sealed beam lamp	8	A
7014009010	Signalling glassware	8	A

HSK 2015	Description	Base Rate	Staging Category
7014009020	Optical elements of glass	8	A
7015100000	Glasses for corrective spectacles	8	A
7015901000	For sun glasses	8	A
7015902000	Clock or watch glasses and the like	8	A
7015909000	Other	8	A
7016100000	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	8	A
7016901000	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes	8	A
7016909010	Leaded lights	8	A
7016909020	Stained glass	8	A
7016909090	Other	8	A
7017100000	Of fused quartz or other fused silica	8	A
7017200000	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	8	A
7017900000	Other	8	A
7018101000	Beads	8	A
7018102000	Imitation pearls	8	A
7018103000	Imitation precious and semi-precious stones	8	A
7018104000	Imitation coral	8	A
7018109000	Other	8	A
7018200000	Glass microspheres not exceeding 1 mm in diameter	8	A
7018901000	Glass eyes other than prosthetic articles	8	A
7018909000	Other	8	A
7019110000	Chopped strands, of a length of not more than 50 mm	8	C
7019120000	Rovings	8	C
7019190000	Other	8	A
7019310000	Mats	8	C
7019320000	Thin sheets (voiles)	8	C
7019390000	Other	8	A
7019400000	Woven fabrics of rovings	8	C
7019510000	Of a width not exceeding 30 cm	8	A

HSK 2015	Description	Base Rate	Staging Category
7019520000	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	8	A
7019590000	Other	8	A
7019901000	Glass wool	8	C
7019909000	Other	8	A
7020001011	Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	0	A
7020001012	Quartz crucibles for furnace of production of semiconductor wafers	3	A
7020001013	For the manufacture of quartz wares for semiconductor	3	A
7020001019	Other	8	A
7020001090	Other	8	A
7020009000	Other	8	A
7101101000	Unworked	8	A
7101102000	Worked	8	A
7101210000	Unworked	8	A
7101220000	Worked	8	A
7102100000	unsorted	1	A
7102210000	Unworked or simply sawn, cleaved or bruted	1	A
7102290000	Other	5	A
7102310000	Unworked or simply sawn, cleaved or bruted	1	A
7102390000	Other	5	A
7103100000	Unworked or simply sawn or roughly shaped	1	A
7103911000	Industrial	5	A
7103919010	Rubies	5	A
7103919020	Sapphires	5	A
7103919030	Emeralds	5	A
7103991000	Industrial	5	A
7103999010	Opal	5	A
7103999020	Jade	5	A
7103999030	Chalcedony	5	A
7103999040	Rocky crystal	5	A
7103999090	Other	5	A
7104100000	piezo-electric quartz	5	A
7104201000	Diamonds	5	A

HSK 2015	Description	Base Rate	Staging Category
7104209000	Other	5	A
7104901010	Diamonds	5	A
7104901020	Artificial crystal	5	A
7104901090	Other	5	A
7104909010	Diamonds	5	A
7104909090	Other	5	A
7105101000	Natural	5	A
7105102000	Synthetic	5	A
7105901000	Of garnet	5	A
7105909000	Other	5	A
7106100000	Powder	3	B
7106911000	Containing by weight 99.99 % or more of silver	3	A
7106919000	Other	3	B
7106921000	Bars, rods and shapes	3	B
7106922000	Plates, sheets and strips	3	B
7106923000	Wire	3	B
7106929000	Other	3	B
7107001000	Bars, rods and shapes	3	A
7107002000	Plates, sheets and strips	3	A
7107003000	Wire	3	A
7107004000	Tubes, pipes and hollow bars	3	A
7107009000	Other	3	A
7108110000	Powder	3	A
7108121000	Lumps, billets and grains	3	C
7108129000	Other	3	C
7108131010	For use in manufacturing semiconductor	3	A
7108131090	Other	3	A
7108139010	Bars, rods and shapes	3	A
7108139020	Plates, sheets and strips	3	A
7108139090	Other	3	A
7108200000	Monetary	0	A
7109000000	Base metals or silver, clad with gold, not further worked than semi-manufactured.	3	A
7110110000	Unwrought or in powder form	3	A
7110190000	Other	3	A
7110210000	Unwrought or in powder form	3	A

HSK 2015	Description	Base Rate	Staging Category
7110290000	Other	3	A
7110310000	Unwrought or in powder form	3	A
7110390000	Other	3	A
7110410000	Unwrought or in powder form	3	A
7110490000	Other	3	A
7111000000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	3	A
7112300000	Ash containing precious metal or precious metal compounds	2	A
7112911000	Of residues	2	A
7112919000	Other	3	A
7112921000	Of residues	2	A
7112929000	Other	3	A
7112991000	Of residues	2	C
7112992000	Of waste, paring and scrap of plastics	6.5	B
7112999000	Other	3	A
7113110000	Of silver, whether or not plated or clad with other precious metal	8	A
7113191000	Of platinum	8	A
7113192000	Of gold	8	A
7113199000	Other	8	A
7113201000	Platinum-clad	8	A
7113202000	Gold-clad	8	A
7113203000	Silver-clad	8	A
7113209000	Other	8	A
7114111000	For table	8	A
7114112000	For toilet	8	A
7114113000	For office and desk	8	A
7114114000	For use by smokers	8	A
7114119000	Other	8	A
7114191000	For table	8	A
7114192000	For toilet	8	A
7114193000	For office and desk	8	A
7114194000	For use by smokers	8	A
7114199000	Other	8	A
7114201000	For table	8	A
7114202000	For toilet	8	A
7114203000	For office and desk	8	A

HSK 2015	Description	Base Rate	Staging Category
7114204000	For use by smokers	8	A
7114209000	Other	8	A
7115100000	Catalysts in the form of wire cloth or grill, of platinum	8	A
7115901010	Platinum crucible	8	A
7115901090	Other	8	A
7115909010	Of gold, including metals clad with gold	8	A
7115909020	Of silver, including metals clad with silver	8	A
7115909090	Other	8	A
7116101000	Of natural pearls	8	A
7116102000	Of cultured pearls	8	A
7116201000	Industrial	8	A
7116209010	For personal adornment	8	A
7116209090	Other	8	A
7117110000	Cuff-links and studs	8	A
7117191000	Necklace	8	A
7117192000	Bracelet	8	A
7117193000	Earring	8	A
7117194000	Brooch	8	A
7117195000	Ring	8	A
7117196000	Chains for personal adornment	8	A
7117199000	Other	8	A
7117900000	Other	8	A
7118100000	Coin (other than gold coin), not being legal tender	0	A
7118901000	Gold coin	0	A
7118902000	Silver coin	0	A
7118909000	Other	0	A
7201101000	For casting	0	A
7201102000	For steel manufacture	0	A
7201109000	Other	0	A
7201200000	Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	0	A
7201501000	Alloy pig iron	2	A
7201502000	Spiegeleisen	2	A
7202110000	Containing by weight more than 2 % of carbon.	5	A
7202190000	Other	5	A

HSK 2015	Description	Base Rate	Staging Category
7202210000	Containing by weight more than 55 % of silicon	2	A
7202291000	Containing by weight 2 % or more of magnesium	3	A
7202299000	Other	3	A
7202300000	Ferro-silico-manganese	5	A
7202410000	Containing by weight more than 4 % of carbon	2	A
7202490000	Other	2	A
7202500000	Ferro-silico-chromium	2	A
7202600000	Ferro-nickel	3	A
7202700000	Ferro-molybdenum	3	A
7202800000	Ferro-tungsten and ferro-silico-tungsten	3	A
7202910000	Ferro-titanium and ferro-silico-titanium	3	A
7202920000	Ferro-vanadium	3	A
7202930000	Ferro-niobium	3	A
7202991000	Ferro-phosphorus (iron phosphide),containing by weight 15 % or more of phosphorus	3	A
7202999000	Other	3	A
7203100000	Ferrous products obtained by direct reduction of iron ore	0	A
7203900000	Other	1	A
7204100000	Waste and scrap of cast iron	0	A
7204210000	Of stainless steel	0	A
7204290000	Other	0	A
7204300000	Waste and scrap of tinned iron or steel	0	A
7204410000	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings whether or not in bundles	0	A
7204490000	Other	0	A
7204500000	Remelting scrap ingots	0	A
7205101000	Shot	5	A
7205102000	Grit	5	A
7205109000	Other	5	A
7205210000	Of alloy steel	3	A
7205290000	Other	3	A
7206100000	Ingots	0	A
7206900000	Other	0	A
7207111000	Blooms	0	A

HSK 2015	Description	Base Rate	Staging Category
7207112000	Billets	0	A
7207121000	Slabs	0	A
7207122000	Sheet bars	0	A
7207190000	Other	0	A
7207201000	Blooms	0	A
7207202000	Billets	0	A
7207203000	Slabs	0	A
7207204000	Sheet bars	0	A
7207209000	Other	0	A
7208101000	Of a thickness of 4.75 mm or more	0	A
7208109000	Of a thickness of less than 4.75 mm	0	A
7208251000	Of a tensile strength of 490MPa or more	0	A
7208259000	Other	0	A
7208261000	Of a tensile strength of 490MPa or more	0	A
7208269000	Other	0	A
7208271000	Of a tensile strength of 490MPa or more	0	A
7208279000	Other	0	A
7208361000	Of a tensile strength of 490MPa or more	0	A
7208369000	Other	0	A
7208371000	Of a tensile strength of 490MPa or more	0	A
7208379000	Other	0	A
7208381000	Of a tensile strength of 490MPa or more	0	A
7208389000	Other	0	A
7208391000	Of a tensile strength of 490MPa or more	0	A
7208399000	Other	0	A
7208400000	Not in coils, not further worked than hot-rolled, with patterns in relief	0	A
7208511000	Of a tensile strength of 490MPa or more	0	A
7208519000	Other	0	A
7208521000	Of a tensile strength of 490MPa or more	0	A
7208529000	Other	0	A
7208531000	Of a tensile strength of 490MPa or more	0	A
7208539000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
7208541000	Of a tensile strength of 490MPa or more	0	A
7208549000	Other	0	A
7208900000	Other	0	A
7209151000	Of a tensile strength of 340MPa or more	0	A
7209159000	Other	0	A
7209161000	Of a tensile strength of 340MPa or more	0	A
7209169000	Other	0	A
7209171000	Of a tensile strength of 340MPa or more	0	A
7209179000	Other	0	A
7209181000	Of a tensile strength of 340MPa or more	0	A
7209189000	Other	0	A
7209251000	Of a tensile strength of 340MPa or more	0	A
7209259000	Other	0	A
7209261000	Of a tensile strength of 340MPa or more	0	A
7209269000	Other	0	A
7209271000	Of a tensile strength of 340MPa or more	0	A
7209279000	Other	0	A
7209281000	Of a tensile strength of 340MPa or more	0	A
7209289000	Other	0	A
7209900000	Other	0	A
7210110000	Of a thickness of 0.5 mm or more	0	A
7210120000	Of a thickness of less than 0.5 mm	0	A
7210200000	Plated or coated with lead, including terneplate	0	A
7210301000	Of a tensile strength of 340MPa or more	0	A
7210309000	Other	0	A
7210410000	Corrugated	0	A
7210491010	Of a tensile strength of 340MPa or more	0	A
7210491090	Other	0	A
7210499010	Of a tensile strength of 340MPa or more	0	A
7210499090	Other	0	A
7210500000	Plated or coated with chromium oxides or with chromium and chromium oxides	0	A
7210610000	Plated or coated with aluminium-	0	A

HSK 2015	Description	Base Rate	Staging Category
	zinc alloys		
7210690000	Other	0	A
7210701000	Of a thickness of 4.75mm or more	0	A
7210702000	Of a thickness of less than 4.75mm	0	A
7210901000	Plated or coated with nickel	0	A
7210902000	Plated or coated with copper	0	A
7210909000	Other	0	A
7211130000	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	0	A
7211141000	Of a tensile strength of 490MPa or more	0	A
7211149000	Other	0	A
7211191000	Of a tensile strength of 490MPa or more	0	A
7211199000	Other	0	A
7211231000	Of a tensile strength of 340MPa or more	0	A
7211239000	Other	0	A
7211291000	Of a tensile strength of 340MPa or more	0	A
7211299000	Other	0	A
7211901000	Of a tensile strength of 340MPa or more	0	A
7211909000	Other	0	A
7212101000	Of a thickness of 0.5 mm or more	0	A
7212102000	Of a thickness of less than 0.5 mm	0	A
7212201000	Of a tensile strength of 340MPa or more	0	A
7212209000	Other	0	A
7212301010	Of a tensile strength of 340MPa or more	0	A
7212301090	Other	0	A
7212309010	Of a tensile strength of 340MPa or more	0	A
7212309090	Other	0	A
7212401000	Of a thickness of 4.75mm or more	0	A
7212402000	Of a thickness of less than 4.75mm	0	A
7212501000	Plated or coated with nickel	0	A
7212502000	Plated or coated with copper	0	A
7212509000	Other	0	A
7212600000	Clad	0	A

HSK 2015	Description	Base Rate	Staging Category
7213100000	Containing indentations, ribs, grooves or other deformations produced during the rolling process	0	A
7213200000	Other, of free-cutting steel	0	A
7213911010	Containing by weight 0.25 % or more of carbon	0	A
7213911090	Other	0	A
7213919000	Other	0	A
7213991010	Containing by weight 0.25 % or more of carbon	0	A
7213991090	Other	0	A
7213999000	Other	0	A
7214100000	Forged	0	A
7214201000	Concrete reinforcing bar	0	A
7214209000	Other	0	A
7214300000	Other, of free-cutting steel	0	A
7214910000	Of rectangular (other than square) cross-section	0	A
7214991000	Containing by weight less than 0.6 % of carbon	0	A
7214999000	Other	0	A
7215100000	Of free-cutting steel, not further worked than cold-formed or cold-finished	0	A
7215500000	Other, not further worked than cold-formed or cold-finished	0	A
7215900000	Other	0	A
7216101000	U section	0	A
7216102000	I sections	0	A
7216103000	H section	0	A
7216210000	L sections	0	A
7216220000	T sections	0	A
7216310000	U sections	0	A
7216320000	I sections	0	A
7216333000	Less than 300 mm in height	0	A
7216334000	300 mm or more but not more than 600 mm in height	0	A
7216335000	More than 600 mm in height	0	A
7216401000	L sections	0	A
7216402000	T sections	0	A
7216500000	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	0	A
7216610000	Obtained from flat-rolled products	0	A

HSK 2015	Description	Base Rate	Staging Category
7216690000	Other	0	A
7216910000	Cold-formed or cold-finished from flat-rolled products	0	A
7216990000	Other	0	A
7217100000	Not plated or coated, whether or not polished	0	A
7217200000	Plated or coated with zinc	0	A
7217301000	Plated or coated with copper	0	A
7217309000	Other	0	A
7217900000	Other	0	A
7218101000	Ingots	0	A
7218109000	Other	0	A
7218911000	Slabs	0	A
7218912000	Sheet bars	0	A
7218919000	Other	0	A
7218991000	Blooms	0	A
7218992000	Billets	0	A
7218999000	Other	0	A
7219111010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219111090	Other	0	A
7219119000	Other	0	A
7219121010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219121090	Other	0	A
7219129000	Other	0	A
7219131010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219131090	Other	0	A
7219139000	Other	0	A
7219141010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219141090	Other	0	A
7219149000	Other	0	A
7219211010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219211090	Other	0	A
7219219000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
7219221010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219221090	Other	0	A
7219229000	Other	0	A
7219231010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219231090	Other	0	A
7219239000	Other	0	A
7219241010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219241090	Other	0	A
7219249000	Other	0	A
7219311010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219311090	Other	0	A
7219319000	Other	0	A
7219321010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219321090	Other	0	A
7219329000	Other	0	A
7219331010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219331090	Other	0	A
7219339000	Other	0	A
7219341010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219341090	Other	0	A
7219349000	Other	0	A
7219351010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219351090	Other	0	A
7219359000	Other	0	A
7219901010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219901090	Other	0	A
7219909000	Other	0	A
7220111010	Containing nickel less than 6% and containing manganese at least	0	A

HSK 2015	Description	Base Rate	Staging Category
	3% by weight		
7220111090	Other	0	A
7220119000	Other	0	A
7220121010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7220121090	Other	0	A
7220129000	Other	0	A
7220201010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7220201090	Other	0	A
7220209000	Other	0	A
7220901010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7220901090	Other	0	A
7220909000	Other	0	A
7221000000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	0	A
7222110000	Of circular cross-section	0	A
7222190000	Other	0	A
7222200000	Bars and rods, not further worked than cold-formed or cold-finished	0	A
7222300000	Other bars and rods	0	A
7222400000	Angles, shapes and sections	0	A
7223000000	Wire of stainless steel.	0	A
7224101000	Ingots	0	A
7224109000	Other	0	A
7224901000	Blooms	0	A
7224902000	Billets	0	A
7224903000	Slabs	0	A
7224904000	Sheet bars	0	A
7224909000	Other	0	A
7225110000	Grain-oriented	0	A
7225190000	Other	0	A
7225301000	Of high speed steel	0	A
7225309010	Of a tensile strength of 490MPa or more	0	A
7225309091	Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron	0	A

HSK 2015	Description	Base Rate	Staging Category
7225309092	Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron	0	A
7225309099	Other	0	A
7225401000	Of high speed steel	0	A
7225409010	Of a tensile strength of 490MPa or more	0	A
7225409091	Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron	0	A
7225409092	Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron	0	A
7225409099	Other	0	A
7225501000	Of high speed steel	0	A
7225509000	Other	0	A
7225911000	Of high speed steel	0	A
7225919010	Of a tensile strength of 340MPa or more	0	A
7225919090	Other	0	A
7225921000	Of high speed steel	0	A
7225929011	Of a tensile strength of 340MPa or more	0	A
7225929019	Other	0	A
7225929091	Of a tensile strength of 340MPa or more	0	A
7225929099	Other	0	A
7225991000	Of high speed steel	0	A
7225999000	Other	0	A
7226110000	Grain-oriented	0	A
7226190000	Other	0	A
7226200000	Of high speed steel	0	A
7226911000	Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron	0	A
7226912000	Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron	0	A
7226919000	Other	0	A
7226920000	Not further worked than cold-rolled (cold- reduced)	0	A
7226991000	Amorphous alloy steel thin sheet of a thickness of less than 100 μm	0	A
7226992000	Electrolytically plated or coated with zinc	0	A
7226993000	Otherwise plated or coated with zinc	0	A

HSK 2015	Description	Base Rate	Staging Category
7226999000	Other	0	A
7227100000	Of high speed steel	0	A
7227200000	Of silico-manganese steel	0	A
7227901000	Of heat-resisting steel	0	A
7227909010	Containing by weight 0.0008% or more but less than 0.003% of boron	0	A
7227909020	Containing by weight 0.003% or more of boron	0	A
7227909090	Other	0	A
7228100000	Bars and rods, of high speed steel	0	A
7228200000	Bars and rods, of silico-manganese steel	0	A
7228301000	Containing by weight 0.0008% or more of boron	0	A
7228309000	Other	0	A
7228401000	Containing by weight 0.0008% or more of boron	0	A
7228409000	Other	0	A
7228500000	Other bars and rods, not further worked than cold-formed or cold-finished	0	A
7228601000	Concrete reinforcing bar, containing by weight 0.0008% or more of boron	0	A
7228609000	Other	0	A
7228701010	Containing by weight 0.0008% or more of boron	0	A
7228701090	Other	0	A
7228709000	Other	0	A
7228800000	Hollow drill bars and rods	0	A
7229200000	Of silico-manganese steel	0	A
7229901010	Of high speed steel	0	A
7229901090	Other	0	A
7229902010	Of high speed steel	0	A
7229902090	Other	0	A
7229909010	Of high speed steel	0	A
7229909090	Other	0	A
7301101000	U type	0	A
7301109000	Other	0	A
7301201000	U sections	0	A
7301202000	H sections	0	A
7301203000	I sections	0	A
7301209000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
7302101010	Heat treated	0	A
7302101090	Other	0	A
7302102010	Heat treated	0	A
7302102090	Other	0	A
7302103010	Heat treated	0	A
7302103090	Other	0	A
7302104010	Heat treated	0	A
7302104090	Other	0	A
7302300000	Switch blades, crossing frogs, point rods and other crossing pieces	8	A
7302400000	Fish-plates and sole plates	0	A
7302900000	Other	0	A
7303001010	Of ductile cast iron	8	A
7303001090	Other	8	A
7303002000	Hollow profiles	8	A
7304110000	Of stainless steel	0	A
7304190000	Other	0	A
7304220000	Drill pipe of stainless steel	0	A
7304230000	Other drill pipe	0	A
7304240000	Other, of stainless steel	0	A
7304290000	Other	0	A
7304310000	Cold-drawn or cold-rolled (cold-reduced)	0	A
7304390000	Other	0	A
7304410000	Cold-drawn or cold-rolled (cold-reduced)	0	A
7304490000	Other	0	A
7304510000	Cold-drawn or cold-rolled(cold-reduced)	0	A
7304590000	Other	0	A
7304900000	Other	0	A
7305111000	More than 406.4 mm but not more than 1,422.4 mm in external diameter	0	A
7305112000	More than 1,422.4 mm in external diameter	0	A
7305120000	Other, longitudinally welded	0	A
7305190000	Other	0	A
7305200000	Casing of a kind used in drilling for oil or gas	0	A
7305311000	Submerged arc welded	0	A
7305312000	Electric resistance welded	0	A

HSK 2015	Description	Base Rate	Staging Category
7305319000	Other	0	A
7305390000	Other	0	A
7305900000	Other	0	A
7306110000	Welded, of stainless steel	0	A
7306190000	Other	0	A
7306211000	Casing	0	A
7306212000	Tubing	0	A
7306291000	Casing	0	A
7306292000	Tubing	0	A
7306301010	Zinc galvanized	0	A
7306301020	Plated or clad with metal other than zinc	0	A
7306301030	Coated with non-metal	0	A
7306301090	Other	0	A
7306302010	Zinc galvanized	0	A
7306302020	Plated or clad with metal other than zinc	0	A
7306302030	Coated with non-metal	0	A
7306302090	Other	0	A
7306401000	More than 114.3 mm in external diameter	0	A
7306402000	Not more than 114.3 mm in external diameter	0	A
7306500000	Other, welded, of circular cross-section, of other alloy steel	0	A
7306611010	Galvanized zinc	0	A
7306611090	Other	0	A
7306612000	Of stainless steel	0	A
7306613000	Of other alloy steel	0	A
7306691010	Galvanized zinc	0	A
7306691090	Other	0	A
7306692000	Of stainless steel	0	A
7306693000	Of other alloy steel	0	A
7306901000	Double wall steel tube	0	A
7306909000	Other	0	A
7307110000	Of non-malleable cast iron	8	A
7307190000	Other	8	A
7307210000	Flanges	8	A
7307221000	Threaded sleeves, of stainless steel	0	A
7307229000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
7307230000	Butt welding fittings	8	A
7307290000	Other	8	A
7307910000	Flanges	8	A
7307921000	Threaded sleeves, of iron or steel	0	A
7307929000	Other	8	A
7307930000	Butt welding fittings	8	A
7307991000	Threaded, whether or not plated	8	A
7307999000	Other	8	A
7308100000	Bridges and bridge-sections	0	A
7308200000	Towers and lattice masts	8	A
7308300000	Doors, windows and their frames and thresholds for doors	8	A
7308400000	Equipment for scaffolding, shuttering, propping or pitpropping	8	A
7308901000	Lock-gates	0	A
7308909000	Other	0	A
7309000000	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	8	A
7310100000	Of a capacity of 50 ℓ or more	8	A
7310210000	Cans which are to be closed by soldering or crimping	8	A
7310290000	Other	8	A
7311001000	Not more than 30 ℓ in capacity	8	A
7311002000	More than 30 ℓ but not more than 100 ℓ in capacity	8	A
7311003000	More than 100 ℓ in capacity	8	A
7312101011	Fitted with fittings or made up into articles	0	A
7312101019	Other	0	A
7312101091	Fitted with fittings or made up into articles	0	A
7312101092	Steel tire cords	0	A
7312101099	Other	0	A
7312102011	Fitted with fitting or made up into articles	0	A
7312102019	Other	0	A
7312102091	Fitted with fittings or made up into articles	0	A
7312102092	Steel tire cords	0	A

HSK 2015	Description	Base Rate	Staging Category
7312102099	Other	0	A
7312900000	Other	0	A
7313001000	Barbed iron or steel wire	0	A
7313009000	Other	0	A
7314120000	Endless bands for machinery, of stainless steel	0	A
7314140000	Other woven cloth, of stainless steel	0	A
7314190000	Other	0	A
7314200000	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	0	A
7314310000	Plated or coated with zinc	0	A
7314390000	Other	0	A
7314410000	Plated or coated with zinc	0	A
7314420000	Coated with plastics	0	A
7314490000	Other	0	A
7314500000	Expanded metal	0	A
7315110000	Roller chain	8	A
7315120000	Other chain	8	A
7315190000	Parts	8	A
7315200000	Skid chain	8	A
7315810000	Stud-link	8	A
7315820000	Other, welded link	8	A
7315890000	Other	8	A
7315900000	Other parts	8	A
7316001000	Anchors and grapnels	8	A
7316002000	Parts	8	A
7317001011	Plated, coated or painted	0	A
7317001019	Other	0	A
7317001021	Plated, coated or painted	0	A
7317001029	Other	0	A
7317002000	Tacks	0	A
7317003000	Drawing or office working pins	0	A
7317004000	Corrugated nails	0	A
7317005000	Staples	0	A
7317009000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
7318110000	Coach screws	8	A
7318120000	Other wood screws	8	A
7318130000	Screw hooks and screw rings	8	A
7318140000	Self-tapping screws	8	A
7318151000	Machine screws	8	A
7318152000	Bolts	8	A
7318153000	Bolts and nuts (in set)	8	A
7318159000	Other	8	A
7318160000	Nuts	8	A
7318190000	Other	8	A
7318210000	Spring washers and other lock washers	8	A
7318220000	Other washers	8	A
7318230000	Rivets	8	A
7318240000	Cotters and cotter-pins	8	A
7318290000	Other	8	A
7319401000	Safety pins	8	A
7319402000	Pin used for measuring or checking semiconductor wafers or device	8	A
7319409000	Other	8	A
7319901010	Sewing needles	8	A
7319901020	Darning needles	8	A
7319901090	Other	8	A
7319909000	Other	8	A
7320101000	Leaf-springs for automobiles	8	A
7320102000	Leaf-springs for railway locomotives and rolling stocks	8	A
7320109000	Other	8	A
7320201000	For automobiles	8	A
7320202000	For shock-absorbers	8	A
7320203000	For buffers on rolling stock couplings	8	A
7320204000	For upholstery	8	A
7320209000	Other	8	A
7320901000	Flat spiral springs	8	A
7320909000	Other springs	8	A
7321110000	For gas fuel or for both gas and other fuels	8	A
7321120000	For liquid fuel	8	A
7321190000	Other, including appliances for solid fuel	8	A

HSK 2015	Description	Base Rate	Staging Category
7321810000	For gas fuel or for both gas and other fuels	8	A
7321820000	For liquid fuel	8	A
7321890000	Other, including appliances for solid fuel	8	A
7321900000	Parts	8	A
7322111000	Radiators	8	A
7322112000	Parts	8	A
7322191000	Radiators	8	A
7322192000	Parts	8	A
7322901000	Solar collector and parts thereof	8	A
7322909010	Air heater	8	A
7322909020	Hot air distributor	8	A
7322909030	Parts	8	A
7323100000	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	8	A
7323910000	Of cast iron, not enamelled	8	A
7323920000	Of cast iron, enamelled	8	A
7323930000	Of stainless steel	8	A
7323940000	Of iron (other than cast iron) or steel, enamelled	8	A
7323990000	Other	8	A
7324101000	Sinks	8	A
7324102000	Wash basins	8	A
7324210000	Of cast iron, whether or not enamelled	8	A
7324291000	Of stainless steel	8	A
7324299000	Other	8	A
7324901000	Toilet sets	8	A
7324908000	Other	8	A
7324909000	Parts	8	A
7325100000	Of non-malleable cast iron	8	A
7325910000	Grinding balls and similar articles for mills	8	A
7325991000	Of cast iron	8	A
7325992000	Of cast steel	8	A
7325993000	Of alloy steel	8	A
7325999000	Other	8	A
7326110000	Grinding balls and similar articles for mills	8	A
7326190000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
7326200000	Articles of iron or steel wire	8	A
7326901000	Bobbins for textile machinery	8	A
7326909000	Other	8	B
7401001000	Copper mattes	0	A
7401002000	Cement copper (precipitated copper)	0	A
7402001000	Unrefined copper	0	A
7402002000	Copper anodes for electrolytic refining	0	A
7403110000	Cathodes and sections of cathodes	3	A
7403120000	Wire-bars	5	A
7403130000	Billets	5	A
7403191000	Slabs	5	A
7403192000	Ingots	5	A
7403199000	Other	5	A
7403210000	Copper-zinc base alloys (brass)	5	A
7403220000	Copper-tin base alloys (bronze)	5	A
7403291010	Copper-nickel base alloys (cupro-nickel)	5	A
7403291020	Copper-nickel-zinc base alloys (nickel silver)	5	A
7403299000	Other	5	A
7404000000	Copper waste and scrap.	0	A
7405000000	Master alloys of copper.	5	A
7406100000	Powders of non-lamellar structure	8	A
7406201000	Powders of lamellar structure	8	A
7406202000	Flakes	8	A
7407100000	Of refined copper	8	A
7407210000	Of copper-zinc base alloys (brass)	8	A
7407291000	Of copper-tin base alloys (bronze)	8	A
7407292010	Of copper-nickel base alloys (cupro-nickel)	8	A
7407292020	Of copper-nickel-zinc base alloys (nickel silver)	8	A
7407299000	Other	8	A
7408110000	Of which the maximum cross-sectional dimension exceeds 6 mm	8	A
7408190000	Other	8	A
7408210000	Of copper-zinc base alloys (brass)	8	A
7408221000	Of copper-nickel base alloys (cupro-nickel)	8	A
7408222000	Of copper-nickel-zinc base alloys (nickel silver)	8	A

HSK 2015	Description	Base Rate	Staging Category
7408291000	Of copper-tin base alloys (bronze)	8	A
7408299000	Other	8	A
7409111000	For use in manufacturing semiconductor	5	A
7409119000	Other	8	A
7409191000	For use in manufacturing semiconductor	5	A
7409199000	Other	8	A
7409211000	For use in manufacturing semiconductor	5	A
7409219000	Other	8	A
7409291000	For use in manufacturing semiconductor	5	A
7409299000	Other	8	A
7409311000	For use in manufacturing semiconductor	5	A
7409319000	Other	8	A
7409391000	For use in manufacturing semiconductor	5	A
7409399000	Other	8	A
7409401010	For use in manufacturing semiconductor	5	A
7409401090	Other	8	A
7409402010	For use in manufacturing semiconductor	5	A
7409402090	Other	8	A
7409901000	For use in manufacturing semiconductor	5	A
7409909000	Other	8	A
7410110000	Of refined copper	8	A
7410120000	Of copper alloys	8	A
7410211000	Suitable for manufacturing printed circuit board	8	A
7410219000	Other	8	A
7410221000	Suitable for manufacturing printed circuit board	8	A
7410229000	Other	8	A
7411100000	Of refined copper	8	A
7411210000	Of copper-zinc base alloys (brass)	8	A
7411221000	Of copper-nickel base alloys (cupro-nickel)	8	A
7411222000	Of copper-nickel-zinc base alloys (nickel silver)	8	A
7411291000	Of copper-tin base alloys (bronze)	8	A
7411299000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
7412100000	Of refined copper	3	A
7412200000	Of copper alloys	3	A
7413000000	Stranded wire, cable, plaited bands and the like, of copper, not electrically insulated.	3	A
7415101000	Plated, rolled or coated with precious metal	8	A
7415109000	Other	8	A
7415210000	Washers (including spring washers)	8	A
7415290000	Other	8	A
7415330000	Screws; bolts and nuts	8	A
7415390000	Other	8	A
7418101000	Pot scourers and scouring or polishing pads, gloves and the like	8	A
7418109010	Table, kitchen articles	8	A
7418109020	Solar collectors of a kind used for domestic purposes, non-electric	5	A
7418109030	Other household articles	8	A
7418109091	Of solar collectors of a kind used for domestic purposes, non-electric	5	A
7418109099	Other	8	A
7418201000	Sanitary ware	8	A
7418202000	Parts	8	A
7419101000	Chain	8	A
7419102000	Parts	8	A
7419910000	Cast, moulded, stamped or forged, but not further worked	0	A
7419991010	Cloth	8	A
7419991090	Other	8	A
7419992000	Copper springs	8	A
7419999000	Other	8	A
7501100000	Nickel mattes	0	A
7501201010	Containing by weight 88 % or more of nickel	2	A
7501201090	Other	0	A
7501209010	Containing by weight 88 % or more of nickel	2	A
7501209090	Other	0	A
7502101000	Cathode	3	A
7502109000	Other	3	A
7502200000	Nickel alloys	3	A
7503000000	Nickel waste and scrap.	0	A

HSK 2015	Description	Base Rate	Staging Category
7504001000	Powders	5	A
7504002000	Flakes	5	A
7505110000	Of nickel, not alloyed	5	A
7505120000	Of nickel alloys	5	A
7505210000	Of nickel, not alloyed	5	A
7505220000	Of nickel alloys	5	A
7506101000	Plates, sheets and strip	3	A
7506102000	Foil	5	A
7506201000	Plates, sheets and strip	5	A
7506202000	Foil	5	A
7507110000	Of nickel, not alloyed	8	A
7507120000	Of nickel alloys	8	A
7507200000	Tube or pipe fittings	8	A
7508100000	Cloth, grill and netting, of nickel wire	8	A
7508901000	Electro-plating anodes	8	A
7508902010	Of nickel, not alloyed	5	A
7508902020	Of nickel alloys	8	A
7508909000	Other	8	A
7601100000	Aluminium, not alloyed	1	A
7601201000	Casting alloy	1	A
7601202000	Billet	3	A
7601209000	Other	1	A
7602000000	Aluminium waste and scrap.	0	A
7603100000	Powders of non-lamellar structure	8	A
7603201000	Powders	8	A
7603202000	Flakes	8	A
7604101000	Bars and rods	8	A
7604102010	Hollow profiles	8	A
7604102090	Other	8	A
7604210000	Hollow profiles	8	A
7604291000	Bars and rods	8	A
7604299000	Other profiles	8	A
7605110000	Of which the maximum cross-sectional dimension exceeds 7 mm	8	A
7605190000	Other	8	A
7605210000	Of which the maximum cross-sectional dimension exceeds 7 mm	8	A
7605290000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
7606111000	Containing not less than 99.99 % by weight of aluminium	8	A
7606119000	Other	8	A
7606120000	Of aluminium alloys	8	A
7606911000	Containing not less than 99.99 % by weight of aluminium	8	A
7606919000	Other	8	A
7606920000	Of aluminium alloys	8	A
7607111000	Containing not less than 99.99 % by weight of aluminium	8	A
7607119000	Other	8	A
7607191000	Containing not less than 99.99 % by weight of aluminium	8	A
7607199000	Other	8	A
7607201000	Containing not less than 99.99 % by weight of aluminium	8	A
7607209000	Other	8	A
7608100000	Of aluminium, not alloyed	8	A
7608200000	Of aluminium alloys	8	A
7609000000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	8	A
7610100000	Doors, windows and their frames and thresholds for doors	8	A
7610901000	Structures	8	A
7610908000	Other	8	A
7610909000	Parts	8	A
7611000000	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	8	A
7612100000	Collapsible tubular containers	8	A
7612901000	Rigid tubular containers	8	A
7612909010	Less than 1 ℓ capacity	8	A
7612909020	Not less than 1 ℓ but less than 20 ℓ in capacity	8	A
7612909030	Not less than 20 ℓ in capacity	8	A
7613001000	For compressed gas	8	A
7613002000	For liquefied gas	8	A
7614100000	With steel core	8	A
7614900000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
7615101000	Pot scourers and scouring or polishing pads, gloves and the like	8	A
7615109010	Solar collectors and parts thereof	5	A
7615109020	Table, kitchen articles	8	A
7615109030	Other household articles	8	A
7615109090	Parts	8	A
7615201000	Sanitary ware	8	A
7615202000	Parts	8	A
7616100000	Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotter-pins, washers and similar articles	8	A
7616910000	Cloth, grill, netting and fencing, of aluminium wire	8	A
7616991000	Bobbins	8	A
7616999010	Aluminium pouch	8	A
7616999020	Aluminium knob	8	A
7616999090	Other	8	A
7801101000	Containing by weight 99.99 % or more of lead	3	A
7801109000	Other	3	A
7801910000	Containing by weight antimony as the principal other element	3	B
7801991000	Unrefined lead	1	A
7801992010	Lead-tin alloys	3	A
7801992090	Other	3	A
7802000000	Lead waste and scrap.	0	A
7804111000	Sheets and strip	8	A
7804112000	Foil	8	A
7804190000	Other	8	A
7804201000	Powders	8	A
7804202000	Flakes	8	A
7806001000	Lead containers	8	A
7806002000	Electro-plating anodes	8	A
7806003010	Bars and rods	8	A
7806003020	Profiles	8	A
7806003030	Wire	8	A
7806004010	Tubes and pipes	8	A
7806004020	Tubes or pipe fittings	8	A
7806009000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
7901110000	Containing by weight 99.99 % or more of zinc	3	A
7901120000	Containing by weight less than 99.99 % of zinc	3	A
7901201000	Zinc-aluminium alloy	3	A
7901202000	Zinc-copper alloy	3	A
7901209000	Other	3	A
7902000000	Zinc waste and scrap.	0	A
7903100000	Zinc dust	8	A
7903901000	Powders	8	A
7903902000	Flakes	8	A
7904001000	Bars and rods	8	A
7904002000	Profiles	8	A
7904003000	Wire	8	A
7905001000	Plates, sheets and strip	8	A
7905002000	Foil	8	A
7907001000	Gutters, roof capping, skylight frames and other fabricated building components	8	A
7907002010	Tubes and pipes	8	A
7907002020	Tube or pipe fittings	8	A
7907009010	Electro-plating anodes	8	A
7907009090	Other	8	A
8001100000	Tin, not alloyed	2	A
8001200000	Tin alloys	3	A
8002000000	Tin waste and scrap.	0	A
8003001010	Unalloyed	8	A
8003001090	Other	8	A
8003002010	Unalloyed	8	A
8003002090	Other	8	A
8007001000	Electro-plating anodes	8	A
8007002000	Plates, sheets and strip, of a thickness exceeding 0.2 mm	8	A
8007003010	Foil	8	A
8007003021	Powders	8	A
8007003022	Flakes	8	A
8007004000	Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	8	A
8007009000	Other	8	A
8101100000	Powders	3	A

HSK 2015	Description	Base Rate	Staging Category
8101940000	Unwrought tungsten, including bars and rods obtained simply by sintering	3	A
8101961000	Spiral filament for electric bulbs or electronic bulbs	8	A
8101969000	Other	8	A
8101970000	Waste and scrap	0	A
8101991010	Bars and rods	8	A
8101991020	Profiles	8	A
8101991030	Plates, sheets and strips	8	A
8101991040	Foil	8	A
8101999000	Other	8	A
8102100000	Powders	3	A
8102940000	Unwrought molybdenum, including bars and rods obtained simply by sintering	3	A
8102951000	Bars and rods	8	A
8102952000	Profiles	8	A
8102953000	Plates, sheets and strip	8	A
8102954000	Foil	8	A
8102961000	Spiral filament for electric bulbs or electronic bulbs	8	A
8102969000	Other	8	A
8102970000	Waste and scrap	0	A
8102990000	Other	8	A
8103201000	Unwrought	3	A
8103202000	Powders	3	A
8103300000	Waste and scrap	0	A
8103900000	Other	8	A
8104110000	Containing at least 99.8 % by weight of magnesium	3	A
8104190000	Other	3	A
8104200000	Waste and scrap	0	A
8104301000	Raspings, turnings and granules	8	A
8104302000	Powders	8	A
8104901000	Bars and rods	8	A
8104909000	Other	8	A
8105201000	Unwrought cobalt	3	A
8105202000	Cobalt mattes and other intermediate products of cobalt metallurgy	3	A
8105203000	Powders	2	A

HSK 2015	Description	Base Rate	Staging Category
8105300000	Waste and scrap	3	A
8105900000	Other	3	A
8106001010	Unwrought bismuth	3	A
8106001020	Waste and scrap	3	A
8106001030	Powders	3	A
8106009000	Other	3	A
8107201000	Unwrought cadmium	3	A
8107202000	Powders	3	A
8107300000	Waste and scrap	3	A
8107900000	Other	3	A
8108201000	Unwrought	2	A
8108202000	Powders	3	A
8108300000	Waste and scrap	3	A
8108901000	Plates and strips	8	A
8108902000	Tubes and pipes	8	A
8108909000	Other	8	A
8109201000	Unwrought	3	A
8109202000	Powders	3	A
8109300000	Waste and scrap	3	A
8109901010	Tubes and pipes	0	A
8109901020	Plates, sheets and strips	0	A
8109901030	Bars	0	A
8109901090	Other	0	A
8109909000	Other	3	A
8110100000	Unwrought antimony; powders	3	A
8110200000	Waste and scrap	3	A
8110900000	Other	3	A
8111000000	Manganese and articles thereof, including waste and scrap.	2	A
8112120000	Unwrought; powders	3	A
8112130000	Waste and scrap	3	A
8112190000	Other	3	A
8112210000	Unwrought; powders	3	A
8112220000	Waste and scrap	3	A
8112290000	Other	3	A
8112510000	Unwrought; powders	3	A
8112520000	Waste and scrap	3	A

HSK 2015	Description	Base Rate	Staging Category
8112590000	Other	3	A
8112921000	Germanium	3	A
8112922000	Vanadium	3	A
8112923000	Gallium	3	A
8112924000	Hafnium	3	A
8112925000	Indium	3	A
8112926000	Niobium(Columbium)	3	A
8112927000	Rhenium	3	A
8112929000	Other	3	A
8112991000	Germanium	3	A
8112992000	Vanadium	3	A
8112993000	Gallium	3	A
8112994000	Hafnium	3	A
8112995000	Indium	3	A
8112996000	Niobium(Columbium)	3	A
8112997000	Rhenium	3	A
8112999000	Other	3	A
8113000000	Cermets and articles thereof, including waste and scrap.	3	A
8201100000	Spades and shovels	8	A
8201300000	Mattocks, picks, hoes and rakes	8	A
8201400000	Axes, bill hooks and similar hewing tools	8	A
8201500000	Secateurs and similar one-handed pruners and shears (including poultry shears)	8	A
8201600000	Hedge shears, two-handed pruning shears and similar two-handed shears	8	A
8201901000	Scythes and sickles	8	A
8201902000	Hay knives	8	A
8201903000	Timber wedges	8	A
8201904000	Forks	8	A
8201909000	Other	8	A
8202101000	For wood	8	A
8202102000	For metal	8	A
8202109000	Other	8	A
8202200000	Band saw blades	8	A
8202310000	With working part of steel	8	A
8202391000	With working part of tungsten carbide	8	A

HSK 2015	Description	Base Rate	Staging Category
8202392010	For machines sawing semiconductor wafer or device into each unit	8	A
8202392090	Other	8	A
8202393000	With working part of other materials	8	A
8202399000	Parts	8	A
8202400000	Chain saw blades	8	A
8202911000	Hack-saw blades	8	A
8202919000	Other	8	A
8202991000	For cutting sapphire ingots	5	A
8202999000	Other	8	A
8203101000	For saw blades	8	A
8203109000	Other	8	A
8203201000	Plier (including cutting pliers)	8	A
8203202000	Pincer	8	A
8203203000	Tweezers	8	A
8203204000	Nail pullers	8	A
8203209000	Other	8	A
8203300000	Metal cutting shears and similar tools	8	A
8203401000	Pipe cutters	8	A
8203402000	Bolt croppers and clippers	8	A
8203403000	Perforating punches	8	A
8203409000	Other	8	A
8204110000	Non-adjustable	8	A
8204120000	Adjustable	8	A
8204200000	Interchangeable spanner sockets, with or without handles	8	A
8205101000	For drilling	8	A
8205102000	For threading	8	A
8205103000	For tapping	8	A
8205109000	Other	8	A
8205200000	Hammers and sledge hammers	8	A
8205300000	Planes, chisels, gouges and similar cutting tools for working wood	8	A
8205400000	Screwdrivers	8	A
8205510000	Household tools	8	A
8205591000	Glaziers' diamond	8	A
8205592000	Soldering irons	8	A

HSK 2015	Description	Base Rate	Staging Category
8205593000	Grease guns	8	A
8205595000	Tools for mining and public works	8	A
8205596000	Tools for cement workers and painters	8	A
8205597000	Watch makers' tools	8	A
8205599000	Other	8	A
8205600000	Blow lamps	8	A
8205701000	Vices	8	A
8205702000	Clamps	8	A
8205709000	Other	8	A
8205901000	Anvils	8	A
8205902000	Hand or pedal-operated grinding wheels with frameworks	8	A
8205909010	Sets of articles of two or more subheadings of this heading	8	A
8205909090	Other	8	A
8206000000	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	8	A
8207130000	With working part of cermets	8	A
8207191000	With working part of other materials	8	A
8207199000	Parts	8	A
8207201000	For drawing	8	A
8207202000	For extruding	8	A
8207301000	For pressing	8	A
8207302000	For stamping	8	A
8207303000	For punching	8	A
8207309000	Other	8	A
8207401000	For tapping	8	A
8207402000	For threading	8	A
8207409000	Other	8	A
8207501010	Of high speed steel	8	A
8207501090	Other	8	A
8207502000	Brace bits	8	A
8207509000	Other	8	A
8207601000	Reamers	8	A
8207602000	Laps	8	A
8207603000	Broaches	8	A
8207609000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8207701000	Gear cutters	8	A
8207702000	Milling cutters	8	A
8207703000	Gear cutting hobs	8	A
8207704000	Rotary files	8	A
8207709000	Other	8	A
8207801000	Tools for lathes	8	A
8207809000	Other	8	A
8207901000	Diamond tools	8	A
8207909000	Other	8	A
8208100000	For metal working	8	A
8208200000	For wood working	8	A
8208300000	For kitchen appliances or for machines used by the food industry	8	A
8208400000	For agricultural, horticultural or forestry machines	8	A
8208900000	Other	8	A
8209001010	Of tungsten carbide, treated with gamma coating	8	A
8209001040	Of cermets	8	A
8209001090	Others	8	A
8209002010	Of tungsten carbide	8	A
8209002040	Of cermets	8	A
8209002090	Other	8	A
8210001000	Mills and grinders	8	A
8210002000	Extractors and pressers	8	A
8210003000	Beaters and mixers	8	A
8210004000	Slicers and cutters	8	A
8210005000	Openers, corkers and sealers	8	A
8210008000	Other domestic food-processing appliances	8	A
8210009000	Parts	8	A
8211100000	Sets of assorted articles	8	A
8211910000	Table knives having fixed blades	8	A
8211920000	Other knives having fixed blades	8	A
8211930000	Knives having other than fixed blades	8	A
8211940000	Blades	8	A
8211950000	Handles of base metal	8	A
8212100000	Razors	8	A
8212200000	Safety razor blades, including razor blade blanks in strips	8	A

HSK 2015	Description	Base Rate	Staging Category
8212900000	Other parts	8	A
8213001000	Ordinary scissors	8	A
8213002010	For tailors and dressmakers	8	A
8213002020	For hairdressers	8	A
8213002090	Other	8	A
8213003000	Manicure scissors	8	A
8213004000	Scissor blades	8	A
8213009000	Other	8	A
8214101000	Pencil sharpeners	8	A
8214109000	Other	8	A
8214200000	Manicure or pedicure sets and instruments (including nail files)	8	A
8214901000	Hair clippers	8	A
8214902000	Butchers' or kitchen cleavers, choppers and mincing knives	8	A
8214909000	Other	8	A
8215100000	Sets of assorted articles containing at least one article plated with precious metal	8	A
8215200000	Other sets of assorted articles	8	A
8215911000	Spoons	8	A
8215912000	Forks	8	A
8215913000	Ladles and skimmers	8	A
8215914000	Fish-knives and butter-knives	8	A
8215915000	Tongs of all kinds	8	A
8215919000	Other	8	A
8215991000	Spoons	8	A
8215992000	Forks	8	A
8215993000	Ladles and skimmers	8	A
8215994000	Fish-knives and butter-knives	8	A
8215995000	Tong of all kinds	8	A
8215999000	Other	8	A
8301100000	Padlocks	8	A
8301200000	Locks of a kind used for motor vehicles	8	A
8301300000	Locks of a kind used for furniture	8	A
8301401010	Digital door locks	8	A
8301401090	Other	8	A
8301409000	Other	8	A
8301500000	Clasps and frames with clasps,	8	A

HSK 2015	Description	Base Rate	Staging Category
	incorporating locks		
8301600000	Parts	8	A
8301700000	Keys presented separately	8	A
8302100000	Hinges	8	A
8302200000	Castors	8	A
8302300000	Other mountings, fittings and similar articles suitable for motor vehicles	8	A
8302411000	Suitable for doors or windows	8	A
8302419000	Other	8	A
8302420000	Other, suitable for furniture	8	A
8302491000	Suitable for trunks, suitcases, or similar travel goods.	8	A
8302499000	Other	8	A
8302500000	Hat-racks, hat-pegs, brackets and similar fixtures	8	A
8302600000	Automatic door closers	8	A
8303001000	Safes	8	A
8303009000	Other	8	A
8304000000	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	8	A
8305100000	Fittings for loose-leaf binders or files	8	A
8305200000	Staples in strips	8	A
8305900000	Other, including parts	8	A
8306100000	Bells, gongs and the like	8	A
8306210000	Plated with precious metal	8	A
8306290000	Other	8	A
8306301000	Photograph, picture or similar frames	8	A
8306302000	Mirrors of base metal	8	A
8307100000	Of iron or steel	8	A
8307900000	Of other base metal	8	A
8308101000	Hooks	8	A
8308102000	Eyes and eyelets	8	A
8308200000	Tubular or bifurcated rivets	8	A
8308901000	Clasps and frames with clasps	8	A
8308902000	Buckles and buckle-clasps	8	A
8308903000	Beads	8	A

HSK 2015	Description	Base Rate	Staging Category
8308904000	Spangles	8	A
8308909000	Other	8	A
8309100000	Crown corks	8	A
8309901000	Easy opener end	8	A
8309909000	Other	8	A
8310000000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	8	A
8311101000	For use in manufacturing semiconductor	8	A
8311109000	Other	8	A
8311201000	For use in manufacturing semiconductor	8	A
8311209000	Other	8	A
8311301000	For use in manufacturing semiconductor	8	A
8311309010	Lead-tin alloy solders	8	A
8311309090	Other	8	A
8311901000	For use in manufacturing semiconductor	8	A
8311909000	Other	8	A
8401100000	Nuclear reactors	0	A
8401200000	Machinery and apparatus for isotopic separation, and parts thereof	0	A
8401300000	Fuel elements (cartridges), non-irradiated	0	A
8401400000	Parts of nuclear reactors	0	A
8402110000	Watertube boilers with a steam production exceeding 45t per hour	8	A
8402120000	Watertube boilers with a steam production not exceeding 45t per hour	8	A
8402191000	Heating medium boiler	8	A
8402199000	Other	8	A
8402200000	Super-heated water boilers	8	A
8402901000	Of steam and other vapour generating boilers	8	A
8402902000	Of super-heated water boilers	8	A
8403101000	Central heating boilers, using fuel oil	8	A
8403102000	Central heating boilers, using coal or coke	8	A
8403103000	Central heating boilers, using gas	8	A
8403109000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8403900000	Parts	8	A
8404101000	Economisers	8	A
8404102000	Super-heaters	8	A
8404103000	Soot removers	8	A
8404104000	Gas recoverers	8	A
8404109000	Other	8	A
8404200000	Condensers for steam or other vapour power units	8	A
8404901000	Of condensers for boilers	8	A
8404902000	Of condensers for vapour engines and power units	8	A
8404909000	Other	8	A
8405101000	Producer gas generators	8	A
8405102000	Water gas generators	8	A
8405103000	Acetylene gas generators	8	A
8405104000	Oxygen generators	8	A
8405109000	Other	8	A
8405901000	Of producer gas generators	8	A
8405902000	Of water gas generators	8	A
8405903000	Of acetylene gas generators	8	A
8405904000	Of oxygen generators	8	A
8405909000	Other	8	A
8406103000	Of an output exceeding 2 MW	5	A
8406109000	Other	5	A
8406811000	Of an output exceeding 40 MW but not exceeding 100 MW	5	A
8406812000	Of an output exceeding 100 MW but not exceeding 300 MW	5	A
8406813000	Of an output exceeding 300 MW	5	A
8406820000	Of an output not exceeding 40 MW	5	A
8406901000	Of steam turbines for marine propulsion	8	A
8406909000	Other	8	A
8407100000	Aircraft engines	0	A
8407210000	Outboard motors	8	A
8407290000	Other	8	A
8407311000	For moter-cycles	8	A
8407319000	Other	8	A
8407321000	For motor-cycles	8	A
8407329000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8407331000	For motor-cycles	8	A
8407339000	Other	8	A
8407341000	For motor-cycles	8	A
8407349000	Other	8	A
8407901000	For railway locomotives	0	A
8407909000	Other	8	A
8408101000	With a rating not exceeding 300 kW	8	A
8408102000	With a rating more than 300 kW, not exceeding 2,000 kW	8	A
8408103000	With a rating more than 2,000 kW	8	A
8408201000	Of a cylinder capacity not exceeding 1,000cc	8	A
8408202000	Of a cylinder capacity exceeding 1,000cc but not exceeding 2,000cc	8	A
8408203000	Of a cylinder capacity exceeding 2,000cc but not exceeding 4,000cc	8	A
8408204000	Of a cylinder capacity exceeding 4,000cc but not exceeding 10,000cc	8	A
8408205000	Of a cylinder capacity exceeding 10,000cc	8	A
8408901010	Internal combustion engines for railway locomotives	0	A
8408901090	Other	5	A
8408909010	Internal combustion engines for ships	8	A
8408909021	For generating of a power not less than 400 kW (Of a rpm 1,500 or 1,800)	4	A
8408909029	Other	8	A
8408909030	Internal combustion engines for heading 84.29	8	A
8408909090	Other	8	A
8409100000	For aircraft engines	5	A
8409911000	For vehicles of Chapter 87	8	A
8409912000	For outboard motors	8	A
8409919000	Other	8	A
8409991000	For railway locomotives and rolling stock	5	A
8409992000	For vehicles of Chapter 87	8	A
8409993010	Of internal combustion engines with a rating not exceeding 300 kW	8	A
8409993020	Of internal combustion engines with a rating exceeding 300 kW, but not exceeding 2,000 kW	8	A
8409993030	Of internal combustion engines with a rating exceeding 2,000 kW	8	A
8409999010	For generating	8	A

HSK 2015	Description	Base Rate	Staging Category
8409999090	Other	8	A
8410111000	Hydraulic turbines	0	A
8410119000	Other	8	A
8410120000	Of a power exceeding 1,000 kW but not exceeding 10,000 kW	0	A
8410130000	Of a power exceeding 10,000 kW	0	A
8410901010	For water turbines	0	A
8410901090	Other	8	A
8410909010	For water turbines	0	A
8410909090	Other	8	A
8411111000	For aircraft	3	A
8411119010	For marine	8	A
8411119090	Other	8	A
8411121000	For aircraft	3	A
8411129010	For marine	8	A
8411129090	Other	8	A
8411211000	For aircraft	3	A
8411219010	For marine	8	A
8411219090	Other	8	A
8411221000	For aircraft	3	A
8411229010	For marine	8	A
8411229090	Other	8	A
8411811000	For aircraft	3	A
8411819010	For marine	8	A
8411819090	Other	8	A
8411821000	For aircraft	3	A
8411829010	For marine	8	A
8411829090	Other	8	A
8411911000	For aircraft	3	A
8411919000	Other	8	A
8411991000	For aircraft	3	A
8411999000	Other	8	A
8412101010	Ram-jet or pulsejet engines	5	A
8412101090	Other	5	A
8412109000	Other	8	A
8412211000	Hydraulic cylinder	8	A
8412219000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8412290000	Other	8	A
8412310000	Linear acting (cylinders)	8	A
8412390000	Other	8	A
8412800000	Other	8	A
8412901010	Of ram-jet or pulse-jet engines	5	A
8412901090	Other	5	A
8412902000	Of water engines	0	A
8412909000	Other	8	A
8413110000	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	8	A
8413190000	Other	8	A
8413200000	Hand pumps, other than those of subheading 8413.11 or 8413.19	8	A
8413301000	For aircraft	8	A
8413302000	For railway locomotive	8	A
8413303000	For marine	8	A
8413304000	For vehicles falling within Chapter 87	8	A
8413309000	Other	8	A
8413400000	Concrete pumps	8	A
8413504000	Pumps to be used with swimming pools	8	A
8413509010	Plunger pumps	8	A
8413509020	Piston pumps	8	A
8413509030	Diaphragm pumps	8	A
8413509090	Other	8	A
8413604000	Pumps to be used with swimming pools	8	A
8413609010	Gear pumps	8	A
8413609020	Vane pumps	8	A
8413609030	Screw pumps	8	A
8413609090	Other	8	A
8413703000	Pumps to be used with swimming pools	8	A
8413709010	Turbine pumps	8	A
8413709020	Volute pumps	8	A
8413709090	Other	8	A
8413811000	Pumps to be used with swimming pools	8	A
8413819000	Other	8	A
8413820000	Liquid elevators	8	A

HSK 2015	Description	Base Rate	Staging Category
8413911000	Of pumps for dispensing fuel or lubricants	8	A
8413912000	Of internal combustion engine	8	A
8413913000	Of reciprocating pumps	8	A
8413914000	Of centrifugal pumps	8	A
8413915000	Of rotary pumps	8	A
8413919000	Other	8	A
8413920000	Of liquid elevators	8	A
8414101000	For aircrafts	8	A
8414109010	For machines and mechanical appliances for making semiconductor devices(other than those of an ultimate vacuum less than 9×10^{-3} Torr)	3	A
8414109090	Other	8	A
8414200000	Hand- or foot-operated air pumps	8	A
8414301000	Of a power requirement less than 11 kW	8	A
8414302000	Of a power requirement not less than 11 kW	8	A
8414400000	Air compressors mounted on a wheeled chassis for towing	8	A
8414511000	For aircrafts	8	A
8414519000	Other	8	A
8414591000	For aircrafts	8	A
8414599000	Other	8	A
8414601000	For aircrafts	8	A
8414609000	Other	8	A
8414801000	Hoods having a maximum horizontal side exceeding 120 cm	8	A
8414809110	For aircrafts	8	A
8414809190	Other	8	A
8414809210	Of a power requirement less than 74.6 kW	8	A
8414809220	Of a power requirement not less than 74.6 kW, less than 373 kW	8	A
8414809230	Of a power not less than 373 kW	8	A
8414809900	Other	8	A
8414901000	Of fans and hoods	8	A
8414909010	Of compressors used in refrigerating equipment	8	A
8414909020	Of air or gas compressors (excluding for refrigerating equipment)	8	A
8414909090	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8415101011	Of a power less than 11 kW	8	A
8415101012	Of a power not less than 11 kW	8	A
8415101021	Of a power less than 11 kW	8	A
8415101022	Of a power not less than 11 kW	8	A
8415102010	Of a power less than 11 kW	8	A
8415102020	Of a power not less than 11 kW	8	A
8415200000	Of a kind used for persons, in motor vehicles	8	A
8415810000	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	8	A
8415820000	Other, incorporating a refrigerating unit	8	A
8415830000	Not incorporating a refrigerating unit	8	A
8415900000	Parts	8	A
8416101000	Of the maximum consumption capacity of fuel not more than 200 ℓ per hour	8	A
8416102000	Of the maximum consumption capacity of fuel exceeding 200 ℓ, but less than 1,500 ℓ per hour	8	A
8416103000	Of the maximum consumption capacity of fuel not less than 1,500 ℓ per hour	8	A
8416201000	Furnace burners for pulverised solid fuel	8	A
8416202000	Furnace burners for gas	8	A
8416209000	Other	8	A
8416300000	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	8	A
8416901000	Of furnace burners	8	A
8416909000	Other	8	A
8417101010	For iron-ores	8	A
8417101090	Other	8	A
8417102010	For iron or steel	8	A
8417102090	Other	8	A
8417200000	Bakery ovens, including biscuit ovens	8	A
8417801010	For cements	8	A
8417801020	For glass	8	A
8417801030	For ceramics	8	A
8417801090	Other	8	A
8417802000	Laboratory type	8	A

HSK 2015	Description	Base Rate	Staging Category
8417809000	Other	8	A
8417900000	Parts	8	A
8418101010	Of a capacity not exceeding 200 ℓ.	8	A
8418101020	Of a capacity exceeding 200 ℓ but not exceeding 400 ℓ	8	A
8418101030	Of a capacity exceeding 400 ℓ	8	A
8418109000	Other	8	A
8418211000	Of a capacity less than 200 ℓ	8	A
8418212000	Of a capacity not less than 200 ℓ, but less than 400 ℓ	8	A
8418213000	Of a capacity not less than 400 ℓ	8	A
8418291000	Absorption-type, electrical	8	A
8418299000	Other	8	A
8418300000	Freezers of the chest type, not exceeding 800 ℓ capacity	8	A
8418400000	Freezers of the upright type, not exceeding 900 ℓ capacity	8	A
8418501000	Show-cases	8	A
8418509000	Other	8	A
8418610000	Heat pumps other than air conditioning machines of heading 84.15	8	A
8418691000	Blood storage refrigerators	8	A
8418692010	Ice-cream making machines	8	A
8418692020	Ice-cuber	8	A
8418692030	Water cooler	8	A
8418692090	Other	8	A
8418693000	Heat pumps	8	A
8418910000	Furniture designed to receive refrigerating or freezing equipment	8	A
8418991000	Of house hold type refrigerators	8	A
8418999000	Other	8	A
8419110000	Instantaneous gas water heaters	8	A
8419190000	Other	8	A
8419200000	Medical, surgical or laboratory sterilisers	0	A
8419310000	For agricultural products	8	A
8419320000	For wood, paper pulp, paper or paperboard	8	A
8419391000	Spin dryers for machines and mechanical appliances for making semiconductor devices	3	A
8419399000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8419400000	Distilling or rectifying plant	8	A
8419501000	For aircrafts	8	A
8419509000	Other	8	A
8419600000	Machinery for liquefying air or other gases	8	A
8419810000	For making hot drinks or for cooking or heating food	8	A
8419891000	Polymerization autoclaves for man-made fibre making	8	A
8419899010	Heating plant and machinery	8	A
8419899020	Cooling plant and machinery	8	A
8419899030	Evaporating plant and machinery	8	A
8419899040	Condensing plant and machinery	8	A
8419899050	Sollar-collectors and equipments	8	A
8419899060	Constant high or low temperature chambers	8	A
8419899070	Constant temperature and humidity chambers	8	A
8419899080	Air-conditioner	8	A
8419899090	Other	8	A
8419901000	Of polymerization autoclaves for man-made fibre making	8	A
8419909010	Of instantaneous or storage water heaters	8	A
8419909020	Of making hot drinks or for cooking or heating food machinery and equipment	8	A
8419909030	Of air-conditioning machinery, plant and equipment	8	A
8419909040	Of medical, surgical or laboratory sterilisers	0	A
8419909090	Other	8	A
8420101000	For paper making	8	A
8420102000	For textile fabrics	8	A
8420103000	For leather	8	A
8420104000	For rubber or plastic	8	A
8420109000	Other	8	A
8420910000	Cylinders	8	A
8420990000	Other	8	A
8421110000	Cream separators	8	A
8421120000	Clothes-dryers	8	A
8421191000	For medical, surgical or laboratory use	8	A
8421192000	For food industry use	8	A

HSK 2015	Description	Base Rate	Staging Category
8421193000	For petro-chemical industry use	8	A
8421199000	Other	8	A
8421211000	Of the household type	8	A
8421219010	Filtering or purifying machinery and apparatus to be used with swimming pools	8	A
8421219020	Filtering or purifying machinery and apparatus for making semiconductor devices	3	A
8421219090	Other	8	A
8421220000	For filtering or purifying beverages other than water	8	A
8421231000	For internal combustion engines for vehicles of Chapter 87	8	A
8421232000	For aircrafts	8	A
8421239000	Other	8	A
8421291000	For dairy industry	8	A
8421292000	For the treatment of harmful waste water	8	A
8421293000	For the purpose of semiconductor manufacturing	0	A
8421294000	For aircrafts	8	A
8421299000	Other	8	A
8421311000	For internal combustion engines for vehicles of Chapter 87	8	A
8421312000	For aircrafts	8	A
8421319000	Other	8	A
8421391000	For the household type	8	A
8421392000	For purifying exhaust gas for vehicles of Chapter 87	8	A
8421399010	For the treatment of harmful exhaust gas	8	A
8421399020	For the purpose of semiconductor manufacturing	0	A
8421399030	For aircrafts	8	A
8421399090	Other	8	A
8421910000	Of centrifuges, including centrifugal dryers	8	A
8421991000	For purifying exhaust gas for vehicles of Chapter 87	8	A
8421999010	Of filtering or purifying machinery and apparatus, for internal combustion engines	8	A
8421999020	Filter for purifying machinery	8	A
8421999030	For the purpose of semiconductor manufacturing	0	A
8421999090	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8422110000	Of the household type	8	A
8422190000	Other	8	A
8422200000	Machinery for cleaning or drying bottles or other containers	8	A
8422301000	Machinery for filling bottles or other containers	8	A
8422302000	Machinery for closing or sealing bottles or other containers	8	A
8422303000	Machinery for capsuling or labelling bottles or other containers	8	A
8422304000	Machinery for aerating beverages	8	A
8422309000	Other	8	A
8422404000	Heat shrink wrapping machinery	8	A
8422409010	Automatic wrapping machinery	8	A
8422409020	Automatic pack tiers	8	A
8422409030	Vacuum packers	8	A
8422409090	Other	8	A
8422901000	Of dish washing machines	8	A
8422902000	Of other packing or wrapping machinery	8	A
8422909000	Other	8	A
8423100000	Personal weighing machines, including baby scales; household scales	8	A
8423201000	Conveyer scale	8	A
8423202000	Feed meter or feed weighers	8	A
8423209000	Other	8	A
8423300000	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	8	A
8423810000	Having a maximum weighing capacity not exceeding 30 kg	8	A
8423820000	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	8	A
8423891000	Truck scale	8	A
8423899000	Other	8	A
8423901010	Weights in the accuracy class	8	A
8423901090	Other	8	A
8423909000	Parts of weighing machinery	8	A
8424100000	Fire extinguishers, whether or not charged	8	A
8424201000	Spray guns	8	A
8424202010	Of robot type	8	A

HSK 2015	Description	Base Rate	Staging Category
8424202090	Other	8	A
8424209000	Other	8	A
8424301000	Steam or sand blasting machines	8	A
8424302000	High-pressure steam cleaners	8	A
8424309000	Other	8	A
8424811000	Self-propelled sprayers	8	A
8424812000	Other sprayers	8	A
8424819000	Other	8	A
8424891000	For the purpose of semiconductor manufacturing	0	A
8424899000	Other	8	A
8424901000	Of fire extinguishers	8	A
8424902000	Of spray guns	8	A
8424903000	Of sprayers	8	A
8424909010	For the purpose of semiconductor manufacturing	0	A
8424909090	Other	8	A
8425111010	Chain blocks	0	A
8425111090	Other	0	A
8425112010	Chain blocks	0	A
8425112090	Other	0	A
8425190000	Other	0	A
8425311000	Pit-head winding gear; winches specially designed for use underground	0	A
8425319000	Other	0	A
8425391000	Pit-head winding gear; winches specially designed for use underground	0	A
8425399000	Other	0	A
8425410000	Built-in jacking systems of a type used in garages	0	A
8425421000	Of a freight-lifting capacity not exceeding 10 metric tons	0	A
8425422000	Of a freight-lifting capacity exceeding 10 metric tons	0	A
8425491000	Of a freight-lifting capacity not exceeding 10 metric tons	0	A
8425492000	Of a freight-lifting capacity exceeding 10 metric tons	0	A
8426110000	Overhead travelling cranes on fixed support	0	A
8426121000	Mobile lifting frames on tyres	0	A
8426122000	Straddle carriers	0	A

HSK 2015	Description	Base Rate	Staging Category
8426190000	Other	0	A
8426200000	Tower cranes	0	A
8426301000	Portal cranes	0	A
8426302000	Pedestal jib cranes	0	A
8426410000	On tyres	0	A
8426491000	Of telescopic boom type	0	A
8426492000	Of latticed boom type	0	A
8426499000	Other	0	A
8426910000	Designed for mounting on road vehicles	0	A
8426991000	Ships' derricks	0	A
8426999000	Other	0	A
8427101010	New	8	A
8427101020	Used	8	A
8427102010	New	8	A
8427102020	Used	8	A
8427201011	New	8	A
8427201012	Used	8	A
8427201021	New	8	A
8427201022	Used	8	A
8427209000	Other	8	A
8427901000	Hand pallet trucks	8	A
8427909000	Other	8	A
8428101000	Lifts	0	A
8428102000	Skip hoists	0	A
8428201000	Pneumatic elevators	0	A
8428202000	Pneumatic conveyors	0	A
8428310000	Specially designed for underground use	0	A
8428320000	Other, bucket type	0	A
8428331010	Of a lifting speed less than 240m per minute	0	A
8428331020	Of a lifting speed not less than 240m per minute	0	A
8428332000	Conveyors	0	A
8428390000	Other	0	A
8428401000	Escalators	0	A
8428402000	Moving walkways	0	A
8428600000	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	0	A

HSK 2015	Description	Base Rate	Staging Category
8428901000	Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	0	A
8428909000	Other	0	A
8429111000	Bulldozers	0	A
8429112000	Angledozers	0	A
8429190000	Other	0	A
8429200000	Graders and levellers	0	A
8429300000	Scrapers	0	A
8429401000	Tamping machines	0	A
8429402000	Road rollers	0	A
8429511011	New	0	A
8429511012	Used	0	A
8429511021	New	0	A
8429511022	Used	0	A
8429511031	New	0	A
8429511032	Used	0	A
8429511091	New	0	A
8429511092	Used	0	A
8429519000	Other	0	A
8429521011	New	0	A
8429521012	Used	0	A
8429521021	New	0	A
8429521022	Used	0	A
8429521090	Other	0	A
8429529000	Other	0	A
8429591000	Mechanical shovel	0	A
8429599000	Other	0	A
8430100000	Pile-drivers and pile-extractors	0	A
8430200000	Snow-ploughs and snow-blowers	0	A
8430310000	Self-propelled	0	A
8430390000	Other	0	A
8430411000	Boring machines	0	A
8430412000	Sinking machines	0	A
8430491000	Test boring machines	0	A
8430499000	Other	0	A
8430500000	Other machinery, self-propelled	0	A

HSK 2015	Description	Base Rate	Staging Category
8430610000	Tamping or compacting machinery	0	A
8430690000	Other	0	A
8431100000	Of machinery of heading 84.25	0	A
8431200000	Of machinery of heading 84.27	8	A
8431310000	Of lifts, skip hoists or escalators	0	A
8431390000	Other	0	A
8431411000	Of excavators	0	A
8431419000	Other	0	A
8431420000	Bulldozer or angledozer blades	0	A
8431430000	Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	0	A
8431491000	Hydraulic breaker	0	A
8431492000	Crushers	0	A
8431499000	Other	0	A
8432100000	Ploughs	0	A
8432210000	Disc harrows	0	A
8432291000	Scarifiers	0	A
8432292000	Weeders	0	A
8432299000	Other	0	A
8432301000	Seeders	0	A
8432302000	Planters	0	A
8432303000	Transplanters	0	A
8432309000	Other	0	A
8432401000	Manure spreaders	0	A
8432402000	Fertiliser distributors	0	A
8432800000	Other machinery	0	A
8432901000	Of ploughs	0	A
8432902000	Of automatic cultivators	0	A
8432909000	Other	0	A
8433110000	Powered, with the cutting device rotating in a horizontal plane	0	A
8433190000	Other	0	A
8433200000	Other mowers, including cutter bars for tractor mounting	0	A
8433300000	Other haymaking machinery	0	A
8433400000	Straw or fodder balers, including pick-up balers	0	A
8433510000	Combine harvester-threshers	0	A
8433520000	Other threshing machinery	0	A

HSK 2015	Description	Base Rate	Staging Category
8433530000	Root or tuber harvesting machines	0	A
8433590000	Other	0	A
8433601000	Eggs grading machines	0	A
8433609010	Grading machines for agricultural produce	0	A
8433609090	Other	0	A
8433901000	Of combine harvester-threshers	0	A
8433902000	Of hay or grass mowers	0	A
8433909000	Other	0	A
8434100000	Milking machines	0	A
8434201000	Homogenisers	0	A
8434209000	Other	0	A
8434901000	Of milking machines	0	A
8434902000	Of homogenisers	0	A
8434909000	Other	0	A
8435101000	Presses for the extraction of fruit juice	8	A
8435102000	Crushers for the extraction of fruit juice	8	A
8435103000	Homogenisers for the preparation of fruit juice	8	A
8435109000	Other	8	A
8435900000	Parts	8	A
8436101000	Feed cutter	8	A
8436102000	Feed grinder, mill or crusher	8	A
8436103000	Feed mixer	8	A
8436109000	Other	8	A
8436211000	Incubators	8	A
8436219000	Other	8	A
8436290000	Other	8	A
8436800000	Other machinery	8	A
8436910000	Of poultry-keeping machinery or poultry incubators and brooders	8	A
8436990000	Other	8	A
8437101000	Forage-grass seed selectors	8	A
8437109000	Other	8	A
8437801000	Machinery used in the milling industry	8	A
8437802000	Machinery for the working of cereals or dried leguminous vegetables	8	A
8437901000	Of machines for cleaning, sorting or	8	A

HSK 2015	Description	Base Rate	Staging Category
	grading seed, grain or dried leguminous vegetables		
8437909000	Other	8	A
8438101000	Bakery machinery	8	A
8438109000	Other	8	A
8438200000	Machinery for the manufacture of confectionery, cocoa or chocolate	8	A
8438300000	Machinery for sugar manufacture	8	A
8438400000	Brewery machinery	8	A
8438501000	Machinery used in meat preparation	8	A
8438509000	Other	8	A
8438600000	Machinery for the preparation of fruits, nuts or vegetables	8	A
8438801000	Machines for preparing fish, shell fish, etc	8	A
8438809000	Other	8	A
8438900000	Parts	8	A
8439101000	Grinders	8	A
8439102000	Cutters	8	A
8439103000	Strainers	8	A
8439104000	Press-pate machines	8	A
8439105000	Beaters	8	A
8439109000	Other	8	A
8439201000	Machines for forming paper	8	A
8439202000	Paper making machine	8	A
8439209000	Other	8	A
8439301000	Reeling machines	8	A
8439302000	Machines for working surface	8	A
8439303000	Machines for impregnating paper or paperboard	8	A
8439309000	Other	8	A
8439910000	Of machinery for making pulp of fibrous cellulosic material	8	A
8439990000	Other	8	A
8440101000	Book-sewing machines	8	A
8440102000	Leaf-folding machines for book-binding	8	A
8440109000	Other	8	A
8440901000	Of book-sewing machines	8	A
8440909000	Other	8	A
8441100000	Cutting machines	8	A

HSK 2015	Description	Base Rate	Staging Category
8441201000	Machines for making bags or sacks	8	A
8441202000	Machines for making envelopes	8	A
8441300000	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	8	A
8441400000	Machines for moulding articles in paper pulp, paper or paperboard	8	A
8441801000	Paper or paperboard trimming machines	8	A
8441809000	Other	8	A
8441900000	Parts	8	A
8442301000	Machinery and apparatus for type-founding	8	A
8442302000	Special moulding presses	8	A
8442303000	Acid etching machines	8	A
8442304000	Phototype-setting and composing machines	8	A
8442305000	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device	8	A
8442309000	Other	8	A
8442401000	Of machinery and apparatus for type-setting	8	A
8442402000	Of machinery and apparatus for type-founding	8	A
8442409000	Other	8	A
8442500000	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	8	A
8443110000	Offset printing machinery, reel fed	8	A
8443120000	Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	8	A
8443130000	Other offset printing machinery	8	A
8443140000	Letterpress printing machinery, reel fed, excluding flexographic printing	8	A
8443150000	Letterpress printing machinery, other than reel fed, excluding flexographic printing	8	A
8443160000	Flexographic printing machinery	8	A
8443170000	Gravure printing machinery	8	A
8443191000	Textile printing machines	8	A
8443192000	Other printing machines of a type	8	A

HSK 2015	Description	Base Rate	Staging Category
	used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials		
8443199000	Other	8	A
8443311010	Laser beam printer	0	A
8443311020	Dot-matrix printer	0	A
8443311030	ink-jet printer	0	A
8443311090	Other	0	A
8443312000	Facsimile machine which perform one or more of the functions of printing or copying	0	A
8443313010	Operating by reproducing the original image directly onto the copy (direct process)	0	A
8443313020	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	8	A
8443314000	Ink-jet printing machines, other than subheading 8443.31.10	8	A
8443321010	Laser beam printer	0	A
8443321020	Dot-matrix printer	0	A
8443321030	Ink-jet printer	0	A
8443321090	Other	0	A
8443322000	Facsimile machine	0	A
8443323000	Teleprinters	0	A
8443324010	Operating by reproducing the original image directly onto the copy (direct process)	0	A
8443324020	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	8	A
8443325010	For the purpose of semiconductor manufacturing	0	A
8443325090	Other	8	A
8443391010	For the purpose of semiconductor manufacturing	0	A
8443391090	Other	8	A
8443392010	Operating by reproducing the original image directly onto the copy (direct process)	0	A
8443392020	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	8	A
8443393010	Incorporating an optical system	0	A
8443393020	Of the contact type	8	A
8443394000	Thermo-copying apparatus	8	A

HSK 2015	Description	Base Rate	Staging Category
8443399000	Other	8	A
8443911010	Automatic feeders	8	A
8443911020	Folders, gummers, perforators and staplers	8	A
8443911030	Serial numbering machines	8	A
8443911090	Other	8	A
8443919000	Other	8	A
8443991000	Of subheading 8443.31.10 or 8443.32.10	0	A
8443992000	Of facsimile machines	0	A
8443993000	Of teleprinters	0	A
8443994010	Automatic document feeders	0	A
8443994020	Paper feeders	0	A
8443994030	Sorters	0	A
8443994090	Others	0	A
8443995000	Of subheading 8443.31.4000, 8443.32.5010, 8443.32.5090, 8443.39.1010 or 8443.39.1090	8	A
8443999000	Other	8	A
8444001000	Machines for extruding man-made textiles	5	A
8444002000	Machines for drawing man-made textiles	5	A
8444003000	Machines for texturing man-made textiles	5	A
8444004000	Machines for cutting man-made textiles	5	A
8444009000	Other	5	A
8445110000	Carding machines	5	A
8445120000	Combing machines	5	A
8445130000	Drawing or roving machines	5	A
8445191000	Blowing and mixing machines	5	A
8445192000	Lap machines	5	A
8445193000	Cotton gin	8	A
8445199000	Other	5	A
8445201010	Fine spinning frames	5	A
8445201090	Other	5	A
8445202010	Fine spinning frames	5	A
8445202090	Other	5	A
8445203000	For silk	5	A
8445209000	Other	5	A
8445301000	For filament yarns	5	A

HSK 2015	Description	Base Rate	Staging Category
8445302000	For spun yarns	5	A
8445309000	Other	5	A
8445401000	Cone winders	5	A
8445402000	Cheese winders	5	A
8445409000	Other	5	A
8445901000	Warping machines	8	A
8445902000	Warp sizing machines	8	A
8445903000	Drawing-in machines	8	A
8445904000	Warp tying-in machines	8	A
8445909000	Other	8	A
8446100000	For weaving fabrics of a width not exceeding 30 cm	8	A
8446211000	For cotton	8	A
8446212000	For wool	8	A
8446213000	For silk	8	A
8446219000	Other	8	A
8446290000	Other	8	A
8446301010	For cotton	8	A
8446301020	For silk	8	A
8446301030	For towel	8	A
8446301090	Other	8	A
8446302010	For cotton	8	A
8446302020	For silk	8	A
8446302030	For towel	8	A
8446302090	Other	8	A
8446303010	For cotton	8	A
8446303020	For silk	8	A
8446303030	For towel	8	A
8446303090	Other	8	A
8446309010	For cotton	8	A
8446309020	For silk	8	A
8446309030	For towel	8	A
8446309090	Other	8	A
8447111000	Stocking knitting machines	8	A
8447119000	Other	8	A
8447120000	With cylinder diameter exceeding 165 mm	8	A
8447201010	Hand-knitting machines (including semi- automatic flat knitting	8	A

HSK 2015	Description	Base Rate	Staging Category
	machines)		
8447201020	Automatic flat knitting machines	8	A
8447201090	Other	8	A
8447202010	Raschel knitting machines	8	A
8447202020	Tricot knitting machines	8	A
8447202090	Other	8	A
8447209000	Other	8	A
8447901000	Lace machines	8	A
8447902010	Automatic embroidery machines	8	A
8447902090	Other	8	A
8447903000	Machines for making knotted net	8	A
8447909000	Other	8	A
8448111000	Dobbies	8	A
8448112000	Jacquards	8	A
8448113000	Card punching machines	8	A
8448119000	Other	8	A
8448191000	Warp beam stands or creels	8	A
8448192000	Automatic stop motions	8	A
8448193000	Warp tyers	8	A
8448199010	Auxiliary machines for making yarn (excluding cotton gin)	5	A
8448199090	Other	8	A
8448201000	Extruding nipples	5	A
8448209000	Other	5	A
8448310000	Card clothing	8	A
8448321000	For carding machine(excluding garnet wires)	5	A
8448329000	Other	8	A
8448331000	Spindle flyers	5	A
8448339010	Spindle	8	A
8448339020	Spinning ring	8	A
8448339030	Ring travellers	8	A
8448391000	Warp beams	8	A
8448399000	Other	8	A
8448420000	Reeds for looms, healds and heald- frames	8	A
8448491000	Shuttles	8	A
8448499000	Other	8	A
8448511000	Hosiery needles	8	A

HSK 2015	Description	Base Rate	Staging Category
8448512000	Needles for embroidery machines	8	A
8448513000	Needles for lace machines	8	A
8448519000	Other	8	A
8448590000	Other	8	A
8449001010	Machinery for making felt hats	8	A
8449001090	Other	8	A
8449002000	Blocks for making hats	8	A
8449009000	Parts	8	A
8450110000	Fully-automatic machines	8	A
8450120000	Other machines, with built-in centrifugal drier	8	A
8450190000	Other	8	A
8450200000	Machines, each of a dry linen capacity exceeding 10 kg	8	A
8450900000	Parts	8	A
8451100000	Dry-cleaning machines	8	A
8451210000	Each of a dry linen capacity not exceeding 10 kg	8	A
8451290000	Other	8	A
8451301000	Steam presses	8	A
8451309000	Other	8	A
8451401000	Washing machines	8	A
8451402000	Bleaching machines	8	A
8451403000	Dyeing machines	8	A
8451501000	Reeling, unreeling machines	8	A
8451502000	Cutting machines	8	A
8451509000	Other	8	A
8451801000	Heat treating machines	8	A
8451802000	Stentering machines	8	A
8451803000	Mercerising machines	8	A
8451809010	Shrinking machines	8	B
8451809020	Coating or impregnating machines	8	A
8451809030	Raising machines	8	A
8451809040	Padding machines	8	A
8451809090	Other	8	A
8451901000	Of dry cleaning machines	8	A
8451902000	Of drying machines	8	A
8451909000	Other	8	A
8452101010	For straight stitch	8	A

HSK 2015	Description	Base Rate	Staging Category
8452101020	For zigzag stitch	8	A
8452101030	Of free arm type	8	A
8452101090	Other	8	A
8452102000	Of manual type	8	A
8452211000	For manufacturing shoes	8	A
8452212000	For sewing sacks	8	A
8452213000	For sewing leather or other thick stuffs	8	A
8452214000	For sewing furs	8	A
8452219000	Other	8	A
8452291000	For manufacturing shoes	8	A
8452292000	For sewing sacks	8	A
8452293000	For sewing leather or other thick stuffs	8	A
8452294000	For sewing furs	8	A
8452299000	Other	8	A
8452300000	Sewing machine needles	8	A
8452901000	Furniture, bases and covers for sewing machines and parts thereof	8	A
8452909000	Other parts of sewing machines	8	A
8453101000	Machinery for preparing hides, skins or leather	8	A
8453102000	Machinery for tanning hides, skins or leather	8	A
8453103000	Machinery for working hides, skins or leather	8	A
8453201000	Machinery for making footwear	8	A
8453202000	Machinery for repairing footwear	8	A
8453800000	Other machinery	8	A
8453900000	Parts	8	A
8454100000	Converters	8	A
8454200000	Ingot moulds and ladles	8	A
8454301010	Die-casting machines	8	A
8454301090	Other	8	A
8454309000	Other	8	A
8454901000	Of converters	8	A
8454909000	Other	8	A
8455100000	Tube mills	8	A
8455210000	Hot or combination hot and cold	8	A
8455220000	Cold	8	A
8455301000	Of casting	8	A

HSK 2015	Description	Base Rate	Staging Category
8455302000	Of forging	8	A
8455309000	Other	8	A
8455900000	Other parts	8	A
8456103000	Operated by laser processes	8	A
8456109000	Other	8	A
8456200000	Operated by ultrasonic processes	8	A
8456301010	Wire-cut machine,operated by electro-discharge processes	8	A
8456301090	Other	8	A
8456309000	Other	8	A
8456901000	Water-jet cutting machines	8	A
8456909000	Other	8	A
8457101000	Of vertical type	8	A
8457102000	Of horizontal type	8	A
8457103000	Of double column type	8	A
8457109000	Other	8	A
8457200000	Unit construction machines (single station)	8	A
8457300000	Multi-station transfer machines	8	A
8458110000	Numerically controlled	8	A
8458190000	Other	8	A
8458910000	Numerically controlled	8	A
8458990000	Other	8	A
8459100000	Way-type unit head machines	8	A
8459210000	Numerically controlled	8	A
8459291000	Radial drilling machines	8	A
8459292000	Upright drilling machines	8	A
8459293000	Multi-spindle drilling machines	8	A
8459299000	Other	8	A
8459310000	Numerically controlled	8	A
8459390000	Other	8	A
8459401000	Jig boring machines	8	A
8459402000	Horizontal boring machines	8	A
8459409000	Other	8	A
8459510000	Numerically controlled	8	A
8459590000	Other	8	A
8459611000	Bed type milling machines	8	A
8459612000	Planing milling machines	8	A

HSK 2015	Description	Base Rate	Staging Category
8459619000	Other	8	A
8459691000	Bed type milling machines	8	A
8459692000	Planing milling machines	8	A
8459693000	Universal tool milling machines	8	A
8459694000	Profile milling machines	8	A
8459699000	Other	8	A
8459701000	Tapping machines	8	A
8459709000	Other threading machines	8	A
8460110000	Numerically controlled	8	A
8460190000	Other	8	A
8460211000	Cylindrical grinders	8	A
8460212000	Internal grinders	8	A
8460213000	Centerless grinders	8	A
8460214000	Profile grinders	8	A
8460219000	Other	8	A
8460291000	Cylindrical grinders	8	A
8460292000	Internal grinders	8	A
8460293000	Centerless grinders	8	A
8460294000	Profile grinders	8	A
8460299000	Other	8	A
8460310000	Numerically controlled	8	A
8460390000	Other	8	A
8460401000	Honing machines	8	A
8460402000	Lapping machines	8	A
8460900000	Other	8	A
8461200000	Shaping or slotting machines	8	A
8461300000	Broaching machines	8	A
8461401010	Numerically controlled	8	A
8461401090	Other	8	A
8461402000	Gear grinding or gear finishing machines	8	A
8461500000	Sawing or cutting-off machines	8	A
8461900000	Other	8	A
8462101000	Air hammer	8	A
8462109000	Other	8	A
8462210000	Numerically controlled	8	A
8462290000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8462310000	Numerically controlled	8	A
8462390000	Other	8	A
8462411000	Punching machines (including combined shearing machines)	8	A
8462412000	Notching machines	8	A
8462491000	Punching machines (including combined shearing machines)	8	A
8462492000	Notching machines	8	A
8462911000	Of the maximum pressure not more than 100 metric tons	8	A
8462912000	Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons	8	A
8462913000	Of the maximum pressure more than 300 metric tons, but not more than 1000 metric tons	8	A
8462914000	Of the maximum pressure more than 1000 metric tons	8	A
8462991010	Of the maximum pressure not more than 30 metric tons	8	A
8462991020	Of the maximum pressure more than 30 metric tons, but not more than 100 metric tons	8	A
8462991030	Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons	8	A
8462991040	Of the maximum pressure more than 300 metric tons, but not more than 600 metric tons	8	A
8462991050	Of the maximum pressure more than 600 metric tons, but not more than 1,500 metric tons	8	A
8462991090	Other	8	A
8462999000	Other	8	A
8463100000	Draw-benches for bars, tubes, profiles, wire or the like	8	A
8463200000	Thread rolling machines	8	A
8463300000	Machines for working wire	8	A
8463900000	Other	8	A
8464100000	Sawing machines	8	A
8464201000	For working optical or spectacle glass	8	A
8464202000	For working other glass	8	A
8464209000	Other	8	A
8464901000	Machine-tools for cold working glass	8	A
8464902000	Machine-tools for working concrete	8	A
8464903000	Machine-tools for working ceramics	8	A

HSK 2015	Description	Base Rate	Staging Category
8464909000	Other	8	A
8465101000	For working wood	8	A
8465109000	Other	8	A
8465911000	For working wood	8	A
8465919000	Other	8	A
8465921000	For working wood	8	A
8465929000	Other	8	A
8465931000	For working wood	8	A
8465939000	Other	8	A
8465941000	For working wood	8	A
8465949000	Other	8	A
8465951000	For working wood	8	A
8465959000	Other	8	A
8465961000	For working wood	8	A
8465969000	Other	8	A
8465991000	For working wood	8	A
8465999000	Other	8	A
8466100000	Tool holders and self-opening dieheads	8	A
8466201000	For aircrafts	8	A
8466209000	Other	8	A
8466300000	Dividing heads and other special attachments for machine-tools	8	A
8466910000	For machines of heading 84.64	8	A
8466920000	For machines of heading 84.65	8	A
8466930000	For machines of headings 84.56 to 84.61	8	A
8466940000	For machines of heading 84.62 or 84.63	8	A
8467111000	Rock drillers	8	A
8467112000	Screw drivers	8	A
8467113000	Grinders	8	A
8467114000	Impact wrench	8	A
8467115000	Drill	8	A
8467119000	Other	8	A
8467191000	Rock drillers	8	A
8467199000	Other	8	A
8467210000	Drills of all kinds	8	A
8467220000	Saws	8	A

HSK 2015	Description	Base Rate	Staging Category
8467290000	Other	8	A
8467810000	Chain saws	8	A
8467891010	Of subheading 8430.49 or 8479.10	0	A
8467891020	Of subheading 8479.89.9010, 8479.89.9030 or 8479.89.9091	8	A
8467891090	Other	8	A
8467899000	Other	8	A
8467910000	Of chain saws	8	A
8467920000	Of pneumatic tools	8	A
8467990000	Other	8	A
8468100000	Hand-held blow pipes	8	A
8468201000	Gas welding machines	8	A
8468202000	Gas automatic cutting machines	8	A
8468209000	Other	8	A
8468800000	Other machinery and apparatus	8	A
8468900000	Parts	8	A
8469001010	Word-processing machines	0	A
8469001020	Automatic typewriters	8	A
8469002000	Other typewriters, electric	8	A
8469003000	Other typewriters, non-electric	8	A
8470103010	Less than 17 digits	0	A
8470103020	Not less than 17 digits	0	A
8470104010	Of subheading 8472.90.9000	0	A
8470104090	Other	0	A
8470211000	Less than 17 digits	0	A
8470212000	Not less than 17 digits	0	A
8470290000	Other	0	A
8470300000	Other calculating machines	0	A
8470500000	Cash registers	0	A
8470901000	Postage-franking machines	0	A
8470902000	Ticket-issuing machines	0	A
8470903000	Accounting machines	0	A
8470909000	Other	0	A
8471300000	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	0	A
8471411000	Those of not less than 64bit in delivering data of CPU and of not	0	A

HSK 2015	Description	Base Rate	Staging Category
	less than 64mega byte in capacity of main memory storage		
8471412000	Those of not less than 32bit in delivering data of CPU and of not less than 16mega byte in capacity of main memory storage	0	A
8471419000	Other	0	A
8471491010	Those of not less than 64bit in delivering data of CPU and of not less than 64mega byte in capacity of main memory storage	0	A
8471491020	Those of not less than 32bit in delivering data of CPU and of not less than 16mega byte in capacity of main memory storage	0	A
8471491090	Other	0	A
8471499000	Other	0	A
8471501000	Those of not less than 64 bit in delivering data of CPU and of not less than 64 mega byte in capacity of main memory storage	0	A
8471502000	Those of not less than 32 bit in delivering data of CPU and of not less than 16 mega byte in capacity of main memory storage	0	A
8471509000	Other	0	A
8471601010	Character (mark) readers	0	A
8471601020	Key entry system	0	A
8471601030	Mouse	0	A
8471601040	Scanners	0	A
8471601090	Other	0	A
8471602000	Output units	0	A
8471603020	Videotex or teletex	0	A
8471603030	Voice input output devices	0	A
8471603090	Other	0	A
8471701000	Main storage units (RAM & ROM)	0	A
8471702010	Floppy disk drive	0	A
8471702020	Hard disk drive	0	A
8471702031	Compact disc drive	0	A
8471702032	Digital video disc drive	0	A
8471702033	Blu-ray disk drive	0	A
8471702039	Other	0	A
8471702090	Other	0	A
8471709000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
8471800000	Other units of automatic data processing machines	0	A
8471900000	Other	0	A
8472100000	Duplicating machines	8	A
8472301000	Letters sorting machines	8	A
8472302000	Machines for cancelling postage stamps	8	A
8472309000	Other	8	A
8472901010	Automatic banknote or coin dispensers	0	A
8472901020	Automatic banknote or coin receiving machines	0	A
8472901040	Automatic banknote or coin dispensing and receiving machines	0	A
8472901050	Coin-counting or wrapping machines	8	A
8472901090	Other	8	A
8472902000	Automatic sheet making machines for duplicating and printing	8	A
8472903000	Ticket-issuing machines	8	A
8472904000	Pencil-sharpening machines	8	A
8472905000	Paper shredders	8	A
8472906000	Addressing machines and address plate embossing machines	8	A
8472909000	Other	8	A
8473101000	Flat panel displays for word-processing machines(including LCD, EL(electro luminescence), plasma and other technologies)	0	A
8473102000	PCA(printed circuit assemblies) for word-processing machines, which consist of one or more printed circuits of heading 85.34	0	A
8473109000	Other	8	A
8473210000	Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	A
8473291000	Of machines of subheading 8470.30	0	A
8473293000	Of machines of subheading 8470.50	0	A
8473294000	Of machines of subheading 8470.90	0	A
8473301000	Magnetic head	0	A
8473302000	Main board, designed to be equipped with microprocessor unit	0	A
8473303000	Case for computer	0	A
8473304010	Sound Cards	0	A
8473304020	Video Cards	0	A
8473304030	Multimedia Cards	0	A

HSK 2015	Description	Base Rate	Staging Category
8473304050	Communication Interface Cards	0	A
8473304060	DRAM Modules	0	A
8473304090	Others	0	A
8473309010	Central processing unit(CPU) for computer, not classified in heading 85.42	0	A
8473309090	Other	0	A
8473401000	Flat panel displays for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090(including LCD, EL(electro luminescence), plasma and other technologies)	0	A
8473402000	PCA(printed circuit assemblies) for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090, which consist of one or more printed circuits of heading 85.34	0	A
8473409000	Other	8	A
8473501000	Suitable for use principally with the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	A
8473509000	Other	0	A
8474100000	Sorting, screening, separating or washing machines	0	A
8474201000	Of crushing or grinding capacity not exceeding 20 tons per hour	0	A
8474209000	Other	0	A
8474311000	Batcher plants	0	A
8474319000	Other	0	A
8474321000	Asphalt plants	0	A
8474329000	Other	0	A
8474390000	Other	0	A
8474801000	Machines for forming foundry moulds of sands	0	A
8474802000	Machinery for agglomerating, moulding or shaping	0	A
8474809000	Other	0	A
8474900000	Parts	0	A
8475100000	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	8	A
8475210000	Machines for making optical fibres and preforms thereof	8	A
8475291000	For the manufacture of plate glass	8	A
8475292000	For the manufacture of glass-bottle	8	A

HSK 2015	Description	Base Rate	Staging Category
8475299000	Other	8	A
8475901000	Of machines for the manufacture of plate glass	8	A
8475909000	Other	8	A
8476210000	Incorporating heating or refrigerating devices	8	A
8476290000	Other	8	A
8476811000	For selling foods	8	A
8476819000	Other	8	A
8476891000	For selling foods	8	A
8476893000	For selling cigarettes	8	A
8476894000	For money-changing	8	A
8476899000	Other	8	A
8476900000	Parts	8	A
8477101000	For rubber-industry	8	A
8477102000	For plastic-industry	8	A
8477201000	For rubber-industry	8	A
8477202000	For plastic-industry	8	A
8477300000	Blow moulding machines	8	A
8477400000	Vacuum moulding machines and other thermoforming machines	8	A
8477510000	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	8	A
8477590000	Other	8	A
8477800000	Other machinery	8	A
8477900000	Parts	8	A
8478100000	Machinery	8	A
8478900000	Parts	8	A
8479101000	Mortar or concrete spreading machines	0	A
8479102000	Other road making machines	0	A
8479109000	Others	0	A
8479200000	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	8	A
8479300000	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	8	A
8479400000	Rope or cable-making machines	8	A
8479501000	Of subheading 8479.81, 8479.82, 8479.89.9010, 8479.89.9030,	8	A

HSK 2015	Description	Base Rate	Staging Category
	8479.89.9040, 8479.89.9060 or 8479.89.9091		
8479502000	Of Subheading 8479.89.9080	8	A
8479509000	Other	8	A
8479600000	Evaporative air coolers	8	A
8479710000	Of a kind used in airports	8	A
8479790000	Other	8	A
8479811000	Metal scouring machines	8	A
8479812010	For the purpose of semiconductor manufacturing	3	A
8479812090	Other	8	A
8479813000	Winding machines	8	A
8479814000	Insulating or protective material covering machines	8	A
8479819000	Other	8	A
8479821000	Mixers	8	A
8479822000	Crushers and grinders	8	A
8479823000	Homogenisers	8	A
8479824000	Agitators	8	A
8479829000	Other	8	A
8479891010	Air purifiers (having functions of humidifying and dehumidifying)	8	A
8479891090	Other	8	A
8479899010	Presses or extruding machines	8	A
8479899020	Machines and appliances for ships or fishing industry	8	A
8479899030	Eyeletting or tubular rivetting machines	8	A
8479899040	Automatic magnetic tape assembling machines	8	A
8479899050	Coating machines	8	A
8479899060	Auto-door operators	8	A
8479899080	Automatic winding machines for fishing	8	A
8479899091	For vehicles of Chapter 87	8	A
8479899092	Surface mount machines for electronic parts	8	A
8479899099	Other	8	A
8479901010	Of air coolers (including parts of carcoolers)	8	A
8479901020	Of machines and mechanical appliances of the household type	8	A
8479901030	Of vehicles of Chapter 87	8	A
8479902000	Of those specified in subheading 8479.89.9080	8	A

HSK 2015	Description	Base Rate	Staging Category
8479903000	Of machines and mechanical appliances for making semi-conductor devices	8	A
8479904000	Of subheading 8479.7	8	A
8479909010	Of machinery for public works, building or the like	8	A
8479909020	Of machinery for the extraction or preparation of animal or fixed vegetable fats or oils	8	A
8479909030	Of rope or cable-making machines	8	A
8479909040	Of machines and appliances for treating metal	8	A
8479909050	Of mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	8	A
8479909060	Of presses or extruding machines	8	A
8479909070	Of machines and appliances of ships or fishing industry	8	A
8479909080	Of automatic magnetic tape assembling machines	8	A
8479909090	Other	8	A
8480100000	Moulding boxes for metal foundry	8	A
8480200000	Mould bases	8	A
8480300000	Moulding patterns	8	A
8480410000	Injection or compression types	8	A
8480490000	Other	8	A
8480500000	Moulds for glass	8	A
8480600000	Moulds for mineral materials	8	A
8480710000	Injection or compression types	8	A
8480790000	Other	8	A
8481100000	Pressure-reducing valves	8	A
8481201000	Valves for oleohydraulic transmissions	8	A
8481202000	Valves for pneumatic transmissions	8	A
8481300000	Check (nonreturn) valves	8	A
8481400000	Safety or relief valves	8	A
8481801010	Electrically operated	8	A
8481801020	Hydraulic pressure operated	8	A
8481801030	Other automatically controlled	8	A
8481801090	Other	8	A
8481802000	Taps, cocks and traps	8	A
8481809000	Other	8	A
8481901000	Actuators	8	A

HSK 2015	Description	Base Rate	Staging Category
8481909000	Other	8	A
8482102000	Of the inside diameter not exceeding 100 mm	13	A
8482109000	Other	8	A
8482200000	Tapered roller bearings, including cone and tapered roller assemblies	8	A
8482300000	Spherical roller bearings	8	A
8482400000	Needle roller bearings	8	A
8482500000	Other cylindrical roller bearings	8	A
8482800000	Other, including combined ball/roller bearings	8	A
8482910000	Balls, needles and rollers	8	A
8482990000	Other	8	A
8483101000	For aircrafts	3	A
8483109010	For vehicles of Chapter 87	8	A
8483109090	Other	8	A
8483201000	For aircrafts	3	A
8483209000	Other	8	A
8483301000	For aircrafts	3	A
8483309000	Other	8	A
8483401010	Roller screws	3	A
8483401090	Other	3	A
8483409010	Gear	8	A
8483409020	Gear boxes	8	A
8483409030	Automatic transmissions	8	A
8483409041	For vehicles of Chapter 87	8	A
8483409049	Other	8	A
8483409090	Other	8	A
8483501000	For aircrafts	8	A
8483509000	Other	8	A
8483601000	For aircrafts	3	A
8483602000	For wind-powered generators	5	A
8483609000	Other	8	A
8483901000	For aircrafts	3	A
8483902000	For wind-powered generators	5	A
8483909000	Other	8	A
8484101000	For vehicles of Chapter 87	8	A
8484109000	Other	8	A
8484200000	Mechanical seals	8	A

HSK 2015	Description	Base Rate	Staging Category
8484900000	Other	8	A
8486101000	Spin dryers by centrifugal process	0	A
8486102000	Apparatus for growing or pulling monocrystal boules	0	A
8486103011	Laser operated cutting machine	0	A
8486103019	Other	0	A
8486103020	Grinding or polishing machines for processing of wafer, including lapping machines	0	A
8486103090	Other	8	A
8486104011	Machines for working any material by removal of material in the production of semiconductor wafers	0	A
8486104019	Other	8	A
8486104021	Apparatus for stripping or cleaning wafers	0	A
8486104029	Other	8	A
8486105010	Resistance heated furnaces and ovens	0	A
8486105020	Furnaces and ovens functioning by induction or dielectric loss	0	A
8486105030	Other furnaces and ovens	0	A
8486109000	Other	8	A
8486201000	Spin dryers by centrifugal process	0	A
8486202100	Resistance heated furnaces and ovens	0	A
8486202210	For the manufacture of semiconductor devices on semiconductor wafers	0	A
8486202290	Other	8	A
8486202310	Apparatus for rapid heating of semiconductor wafers	0	A
8486202390	Other	0	A
8486203000	Ion implanters for doping semiconductor materials	0	A
8486204000	Machines for depositing membrane or sputtering metal on semiconductor wafers	0	A
8486205110	For semiconductor leads	0	A
8486205190	Other	8	A
8486205910	For semiconductor leads	0	A
8486205990	Other	8	A
8486206010	Direct write-on-semiconductor wafer apparatus	0	A
8486206020	Step and repeat aligners	0	A
8486206091	Laser operated apparatus	0	A

HSK 2015	Description	Base Rate	Staging Category
8486206099	Other	0	A
8486207000	Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers	0	A
8486208110	Laser cutters for cutting contacting tracks in semiconductor materials	0	A
8486208120	Machines for working any material by removal of material in the production of semiconductor wafers	0	A
8486208190	Other	8	A
8486208410	For dry-etching patterns on semiconductor materials	0	A
8486208420	Apparatus for stripping or cleaning semiconductor wafers	0	A
8486208490	Other	8	A
8486209110	Spraying appliances for etching, stripping or cleaning semiconductor wafers	0	A
8486209120	Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process	0	A
8486209190	Other	0	A
8486209200	Machines of coating and developing or stabilizing photoresist	0	A
8486209310	Grinding or polishing machines for processing of semiconductor wafer, including lapping machines	0	A
8486209321	Laser operated apparatus	0	A
8486209329	Other	0	A
8486209390	Other	8	A
8486209400	Machine for washing wafers, carrier or tube	0	A
8486209500	Machine for mounting tape on semiconductor wafers	0	A
8486209600	Machine for sawing semiconductor wafer into chips	0	A
8486209900	Other	8	A
8486301000	Apparatus for wet etching, developing, stripping or cleaning	0	A
8486302000	Apparatus for the projection or drawing of circuit patterns on sensitised flat panel display substrates	0	A
8486303010	Operated by laser or other light or photon beam processes	8	A
8486303020	Operated by ultrasonic processes	8	A
8486303030	Operated by electro-discharge processes	8	A
8486303042	Dry etchers for manufacturing	5	A

HSK 2015	Description	Base Rate	Staging Category
	organic light emitting diodes(OLED)		
8486303043	Other dry etchers	8	A
8486303049	Other	8	A
8486304010	Grinding or polishing machines	8	A
8486304090	Other	8	A
8486305011	For manufacturing organic light emitting diodes(OLED)	5	A
8486305019	Other	8	A
8486305020	Coating and developing machines	8	A
8486305041	Operated by physical method	5	A
8486305042	Operated by chemical method	5	A
8486305049	Other	8	A
8486305051	Operated by physical method	8	A
8486305052	Operated by chemical method	8	A
8486305059	Other	8	A
8486306010	Seal, Short, Spacer or Liquid crystal dispenser	8	A
8486306020	Scribing machines	8	A
8486306030	Panel assembler	8	A
8486306090	Other	8	A
8486307000	Centrifuges, including centrifugal dryers	8	A
8486308000	Mechanical appliances for projecting, dispersing or spraying liquids or powders	8	A
8486309020	Robots for making flat panel displays	8	A
8486309090	Other	8	A
8486401010	Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	0	A
8486401020	Focused ionic-beam milling machines for removing or repairing mask and reticle	0	A
8486401030	Machines of coating and developing or stabilizing photoresist	0	A
8486401040	Machines and apparatus for etching, cleaning or stripping mask and reticle	8	A
8486401090	Other	8	A
8486402010	Die attach apparatus, tape automated bonders, and wire bonders for assembly of semiconductors	0	A
8486402020	Machines for inserting or removing	8	A

HSK 2015	Description	Base Rate	Staging Category
	semiconductor devices		
8486402031	Encapsulation equipment for assembly of semiconductors	0	A
8486402039	Other	8	A
8486402040	Machines to attach solder ball on semiconductor circuit board or ceramic board	3	A
8486402050	Apparatus designed to bond or detach wafer on ceramic block	8	A
8486402070	Moulds for rubber or plastics of injection or compression types	0	A
8486402080	Machines for bonding semiconductor die, washing wafers, carrier or tube	0	A
8486402091	Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, for semiconductor leads, whether or not numerically controlled	0	A
8486402092	Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, other than semiconductor leads, whether or not numerically controlled	8	A
8486402093	Machines for forming connections(bump) on an entire wafer before dicing	8	A
8486402094	Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process, for projecting, dispersing or spraying liquids or powders	0	A
8486402095	Resistance heated electric furnaces and ovens	0	A
8486402099	Other	8	A
8486403010	Automated machines and apparatus for transport, handling and storage of semiconductor wafers, wafer cassettes, boxes and other material for semiconductor devices	0	A
8486403090	Other	0	A
8486901010	Of subheading 8486.10.1000, 8486.10.2000, 8486.10.3010, 8486.10.3020, 8486.10.4011, 8486.10.4021, 8486.10.5010, 8486.10.5020 or 8486.10.5030	0	A
8486901020	Of subheading 8486.10.3090, 8486.10.4019, 8486.10.4029 or 8486.10.9000	8	A
8486902010	Of subheading 8486.20.1000, 8486.20.2100, 8486.20.2210, 8486.20.2310, 8486.20.2390,	0	A

HSK 2015	Description	Base Rate	Staging Category
	8486.20.3000, 8486.20.4000, 8486.20.5110, 8486.20.5910, 8486.20.6010, 8486.20.6020, 8486.20.6090, 8486.20.7000, 8486.20.8110, 8486.20.8120, 8486.20.8410, 8486.20.8420, 8486.20.9110, 8486.20.9120, 8486.20.9190, 8486.20.9200, 8486.20.9310, 8486.20.9320, 8486.20.9400, 8486.20.9500 or 8486.20.9600		
8486902020	Of subheading 8486.20.2290, 8486.20.5190, 8486.20.5990, 8486.20.8190, 8486.20.8490, 8486.20.9390 or 8486.20.9900	8	A
8486903010	Of subheading 8486.30.1000 or 8486.30.2000	0	A
8486903020	Of subheading 8486.30.3010, 8486.30.3020, 8486.30.3030, 8486.30.3042, 8486.30.3043, 8486.30.3049, 8486.30.4010, 8486.30.4090, 8486.30.6020, 8486.30.7000, 8486.30.8000, 8486.30.9020 or 8486.30.9090	8	A
8486903030	Of subheading 8486.30.5011, 8486.30.5019, 8486.30.5020, 8486.30.5041, 8486.30.5042, 8486.30.5049, 8486.30.5051, 8486.30.5052, 8486.30.5059, 8486.30.6010, 8486.30.6030, or 8486.30.6090	8	A
8486904010	Of subheading 8486.40.1010, 8486.40.1020, 8486.40.1030, 8486.40.2010, 8486.40.2031, 8486.40.2070, 8486.40.2080, 8486.40.2091, 8486.40.2094, 8486.40.2095, 8486.40.3010, 8486.40.3090	0	A
8486904020	Of subheading 8486.40.1040, 8486.40.1090, 8486.40.2020, 8486.40.2039, 8486.40.2040, 8486.40.2050, 8486.40.2092, 8486.40.2093, 8486.40.2099	8	A
8487100000	Ships' or boats' propellers and blades therefor	8	A
8487901000	For vehicles of Chapter 87	8	A
8487909010	Oil seal rings	8	A
8487909090	Other	8	A
8501101000	DC motors	8	B
8501102000	AC motors	8	A
8501103000	Universal AC/DC motors	8	A
8501201000	Of an output exceeding 37.5 W, but not exceeding 100 W	8	A

HSK 2015	Description	Base Rate	Staging Category
8501202000	Of an output exceeding 100 W, but not exceeding 750 W	8	A
8501203000	Of an output exceeding 750 W	8	A
8501311010	Of an output not exceeding 100 W	8	A
8501311090	Other	8	A
8501312000	DC generators	8	A
8501321000	DC motors	8	A
8501322000	DC generators	8	A
8501331000	DC motors	8	B
8501332000	DC generators	8	A
8501341000	DC motors	8	A
8501342000	DC generators	8	A
8501401000	Of an output not exceeding 100 W	8	A
8501402000	Of an output exceeding 100 W but not exceeding 750 W	8	A
8501403000	Of an output exceeding 750 W but not exceeding 75 kW	8	A
8501404000	Of an output exceeding 75 kW	8	A
8501510000	Of an output not exceeding 750 W	8	A
8501520000	Of an output exceeding 750 W but not exceeding 75 kW	8	A
8501531000	Of an output not exceeding 375 kW	8	B
8501532000	Of an output exceeding 375 kW but not exceeding 1500 kW	8	B
8501534000	Of an output exceeding 1500 kW	8	A
8501611000	Of an output not exceeding 750 VA	8	A
8501612000	Of an output exceeding 750 VA but not exceeding 75 kVA	8	A
8501620000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	A
8501631000	Not less than an output equivalent to 400 kW	0	A
8501639000	Other	8	A
8501640000	Of an output exceeding 750 kVA	0	A
8502111000	Of an output not exceeding 750 VA	8	A
8502112000	Of an output exceeding 750 VA but not exceeding 75 kVA	8	A
8502120000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	A
8502131010	Not less than an output equivalent to 400 kW	0	A
8502131090	Other	8	A
8502132000	Of an output exceeding 750 kVA but not exceeding 3500 kVA	0	A
8502134000	Of an output exceeding 3500 kVA	0	A

HSK 2015	Description	Base Rate	Staging Category
8502201000	Of an output not exceeding 75 kVA	8	A
8502202000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	A
8502203010	Not less than an output equivalent to 400 kW	0	A
8502203090	Other	8	A
8502204000	Of an output exceeding 750 kVA	0	A
8502311000	Of an output not exceeding 75 kVA	8	A
8502312000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	A
8502313000	Of an output exceeding 375 kVA but not exceeding 750 kVA	8	A
8502314000	Of an output exceeding 750 kVA	8	A
8502391000	Of an output not exceeding 75 kVA	8	A
8502392000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	A
8502393000	Of an output exceeding 375 kVA but not exceeding 750 kVA	8	A
8502394000	Of an output exceeding 750 kVA	8	A
8502400000	Electric rotary converters	8	A
8503001000	Of motors	8	A
8503002010	For wind-powered generators	5	A
8503002090	Other	8	A
8503003000	Of rotary converters	8	A
8504101010	Rated at not more than 1 A	8	A
8504101020	Rated at more than 1 A but not more than 20 A	8	A
8504102000	Rated at more than 20 A but not more than 60 A	8	A
8504103000	Rated at more than 60 A	8	A
8504211000	Instrument transformers	8	A
8504219010	Having a power handling capacity not exceeding 100 kVA	8	A
8504219020	Having a power handling capacity exceeding 100 kVA but not exceeding 650 kVA	8	A
8504221000	Instrument transformers	8	A
8504229010	Having a power handling capacity exceeding 650 kVA but not exceeding 1,000 kVA	8	A
8504229020	Having a power handling capacity exceeding 1,000 kVA but not exceeding 5,000 kVA	8	A
8504229030	Having a power handling capacity exceeding 5,000 kVA but not exceeding 10,000 kVA	8	A
8504230000	Having a power handling capacity exceeding 10,000 kVA	8	A

HSK 2015	Description	Base Rate	Staging Category
8504311000	Instrument transformers	8	A
8504312000	Voltage regulators	8	A
8504319010	Having a power handling capacity not exceeding 100 VA	8	A
8504319020	Having a power handling capacity exceeding 100 VA but not exceeding 500 VA	8	A
8504319040	Having a power handling capacity exceeding 500 VA but not exceeding 1 kVA	8	A
8504321000	Instrument transformers	8	A
8504322000	Voltage regulators	8	A
8504329010	Having a power handling capacity exceeding 1 kVA but not exceeding 5 kVA	8	A
8504329020	Having a power handling capacity exceeding 5 kVA but not exceeding 16 kVA	8	A
8504331000	Instrument transformers	8	A
8504332000	Voltage regulators	8	A
8504339010	Having a power handling capacity exceeding 16 kVA but not exceeding 30 kVA	8	A
8504339020	Having a power handling capacity exceeding 30 kVA but not exceeding 100 kVA	8	A
8504339040	Having a power handling capacity exceeding 100 kVA but not exceeding 500 kVA	8	A
8504341000	Instrument transformers	8	A
8504342000	Voltage regulators	8	A
8504349010	Having a power handling capacity exceeding 500 kVA but not exceeding 2,000 kVA	8	A
8504349030	Having a power handling capacity exceeding 2,000 kVA	8	A
8504401010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504401090	Other	8	A
8504402011	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504402019	Other	8	A
8504402091	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504402099	Other	8	A
8504403010	For automatic data processing machines and units thereof, and	0	A

HSK 2015	Description	Base Rate	Staging Category
	telecommunication apparatus		
8504403090	Other	8	A
8504404010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504404090	Other	8	A
8504405010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504405090	Other	8	A
8504409011	For automatic data processing machines	0	A
8504409019	Other	0	A
8504409091	For telecommunication apparatus	0	A
8504409099	Other	8	A
8504501010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504501090	Other	8	A
8504502010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504502090	Other	8	A
8504509010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504509090	Other	8	A
8504901000	PCA(printed circuit assemblies) of subheadings 8504.40, 8504.50 which consist of one or more printed circuits of heading 85.34, for automatic data processing machines and units thereof and telecommunication apparatus	0	A
8504909000	Other	8	A
8505111000	Of alnico	8	A
8505119000	Other	8	A
8505191000	Of iron oxide	8	A
8505199000	Other	8	A
8505200000	Electro-magnetic couplings, clutches and brakes	8	A
8505901000	Electro-magnets	8	A
8505902000	Electro-magnetic or permanent magnet chucks, clamps, vices and similar work holders	8	A
8505903000	Electro-magnetic lifting heads	8	A
8505909000	Parts	8	A

HSK 2015	Description	Base Rate	Staging Category
8506101000	Manganese batteries	13	A
8506102000	Alkali manganese batteries	13	A
8506109000	Other	8	A
8506300000	Mercuric oxide	8	A
8506400000	Silver oxide	8	A
8506500000	Lithium	8	A
8506600000	Air-Zinc	8	A
8506801000	Zinc oxide	8	A
8506809000	Other	8	A
8506900000	Parts	8	A
8507100000	Lead-acid, of a kind used for starting piston engines	8	A
8507200000	Other lead-acid accumulators	8	A
8507300000	Nickel-cadmium	8	A
8507400000	Nickel-iron	8	A
8507500000	Nickel-metal hydride	8	A
8507600000	Lithium-ion	8	A
8507803000	Lithium polymer	8	A
8507809000	Other	8	A
8507901000	Seperators	8	A
8507909000	Other	8	A
8508111000	Of robot type	8	A
8508119000	Other	8	A
8508192000	Of robot type	8	A
8508199000	Other	8	A
8508600000	Other vacuum cleaners	8	A
8508701000	Of subheading 8508.11.9000	8	A
8508702000	Of subheading 8508.19.9000 or 8508.60.0000	8	A
8508703000	Of subheading 8508.11.1000 or 8508.19.2000	8	A
8509400000	Food grinders and mixers; fruit or vegetable juice extractors	8	A
8509801000	Coffee grinders	8	A
8509802000	Ice grinders	8	A
8509803000	Floor polishers	8	A
8509804000	Kitchen waste disposers	8	A
8509809000	Other	8	A
8509900000	Parts	8	A

HSK 2015	Description	Base Rate	Staging Category
8510100000	Shavers	8	A
8510200000	Hair clippers	8	A
8510300000	Hair-removing appliances	8	A
8510901000	Of shavers	8	A
8510902000	Of hair clippers	8	A
8510903000	Of hair-removing appliances	8	A
8511101000	For aircrafts	3	A
8511109000	Other	8	A
8511201000	For aircrafts	3	A
8511209000	Other	8	A
8511301000	For aircrafts	3	A
8511309000	Other	8	A
8511401000	For aircrafts	3	A
8511409000	Other	8	A
8511501000	For aircrafts	3	A
8511509000	Other	8	A
8511801000	For aircraft	3	A
8511809000	Other	8	A
8511901000	For aircraft	3	A
8511909000	Other	8	A
8512101000	Of light-emitting diode (LED)	8	A
8512109000	Other	8	A
8512201010	Of light-emitting diode (LED)	8	A
8512201090	Other	8	A
8512202010	Of light-emitting diode (LED)	8	A
8512202090	Other	8	A
8512300000	Sound signalling equipment	8	A
8512400000	Windscreen wipers, defrosters and demisters	8	A
8512900000	Parts	8	A
8513101000	Safety lamps of a kind used in mining	8	A
8513102010	Of light-emitting diode (LED)	8	A
8513102090	Other	8	A
8513109010	Of light-emitting diode (LED)	8	A
8513109090	Other	8	A
8513900000	Parts	8	A
8514101000	For laboratory	8	A

HSK 2015	Description	Base Rate	Staging Category
8514102000	For metal industry	8	A
8514103000	For food industry	8	A
8514109000	Other	8	A
8514201000	For laboratory	8	A
8514202000	For metal industry	8	A
8514203000	For food industry	8	A
8514209000	Other	8	A
8514300000	Other furnaces and ovens	8	A
8514401000	For the purpose of semiconductor manufacturing	0	A
8514409000	Other	8	A
8514901000	For the purpose of semiconductor manufacturing	0	A
8514909000	Other	8	A
8515110000	Soldering irons and guns	8	A
8515190000	Other	8	A
8515211010	Of robot type	8	A
8515211090	Other	8	A
8515212010	Of robot type	8	A
8515212090	Other	8	A
8515213010	Of robot type	8	A
8515213090	Other	8	A
8515219010	Of robot type	8	A
8515219090	Other	8	A
8515291000	Spot welders	8	A
8515292000	Seam welders	8	A
8515293000	Butt welders	8	A
8515299000	Other	8	A
8515311010	Of robot type	8	A
8515311090	Other	8	A
8515319010	Of robot type	8	A
8515319090	Other	8	A
8515391000	AC arc welding machines and apparatus	8	A
8515399000	Other	8	A
8515801000	Ultrasonic machines	8	A
8515802000	Electron beam machines	8	A
8515803000	Laser operated machines	8	A
8515809000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8515901010	Of a laser operated welder	8	A
8515901090	Other	8	A
8515909000	Other	8	A
8516100000	Electric instantaneous or storage water heaters and immersion heaters	8	A
8516210000	Storage heating radiators	8	A
8516290000	Other	8	A
8516310000	Hair dryers	8	A
8516320000	Other hair-dressing apparatus	8	A
8516330000	Hand-drying apparatus	8	A
8516400000	Electric smoothing irons	8	A
8516500000	Microwave ovens	8	A
8516601000	Electrical ovens	8	A
8516602000	Electric rice cookers(including with constant warming function)	8	A
8516609000	Other	8	A
8516710000	Coffee or tea makers	8	A
8516720000	Toasters	8	A
8516791000	Electric jar	8	A
8516799000	Other	8	A
8516800000	Electric heating resistors	8	A
8516900000	Parts	8	A
8517110000	Line telephone sets with cordless handsets	0	A
8517121010	With digital broadcasting receiver	0	A
8517121090	Other	0	A
8517122010	With digital broadcasting receiver	0	A
8517122090	Other	0	A
8517123010	With digital broadcasting receiver	0	A
8517123090	Other	0	A
8517124010	With digital broadcasting receiver	0	A
8517124090	Other	0	A
8517129010	With digital broadcasting receiver	0	A
8517129090	Other	0	A
8517181000	Of push button type	0	A
8517189000	Other	0	A
8517611000	Base stations transceiver	0	A
8517619000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
8517621000	Teleprinters	0	A
8517622010	For public exchange	0	A
8517622020	For private exchange	0	A
8517622090	Other	0	A
8517623110	Terminal equipment	0	A
8517623120	Repeater	0	A
8517623190	Other	0	A
8517623210	Terminal equipment	0	A
8517623220	Repeater	0	A
8517623290	Other	0	A
8517623310	Optical repeater	0	A
8517623320	Optical terminal equipment	0	A
8517623390	Other	0	A
8517623410	Analog to digital, digital to analog converter	0	A
8517623420	Codec (coder and decoder)	0	A
8517623430	Modem (including modem card)	0	A
8517623490	Other	0	A
8517623510	FDM (frequency division modulation) type	0	A
8517623520	TDM (time division modulation) type	0	A
8517623590	Other	0	A
8517623900	Other	0	A
8517624010	Key-phone	0	A
8517624020	Picture telegraphic apparatus	0	A
8517624090	Other	0	A
8517625000	Transmission apparatus for radio-telephony, radio-telegraphy	0	A
8517626010	Printing telegraphic apparatus	0	A
8517626020	Picture telegraphic apparatus	0	A
8517626031	Walkie-talkie sets	0	A
8517626039	Other	0	A
8517626040	Facsimile transmission equipments	0	A
8517626050	Switching apparatus for radio telecommunication	0	A
8517626060	Repeater for radio telecommunication	0	A
8517626090	Other	0	A
8517627000	Other units of automatic data processing machines	0	A

HSK 2015	Description	Base Rate	Staging Category
8517629000	Other	0	A
8517691100	HF (high frequency), MF (medium frequency) or LF (low frequency) receiving apparatus	8	A
8517691211	Portable receivers for calling alerting or paging	0	A
8517691219	Other	8	A
8517691290	Other	8	A
8517691900	Other	8	A
8517692000	Videophones	0	A
8517699000	Other	0	A
8517701010	Of line telephone sets	0	A
8517701021	Key pads	0	A
8517701022	Cases	0	A
8517701029	Other	0	A
8517701090	Other	0	A
8517702000	Of subheading 8517.61	0	A
8517703010	Of teleprinters	0	A
8517703021	Of public exchange	0	A
8517703022	Of private exchange	0	A
8517703029	Other	0	A
8517703031	Of co-axial cable carrier equipment	0	A
8517703032	Of optical fibre transmission system	0	A
8517703039	Other	0	A
8517703041	Of picture telegraphic apparatus	0	A
8517703049	Other	0	A
8517703050	Of transmission apparatus for radio-telephony, radio-telegraphy	0	A
8517703060	Transmission apparatus incorporating reception apparatus for radio-telephony, radio-telegraphy other than subheading 8517.70.10	0	A
8517703070	Other units of automatic data processing machines	0	A
8517703090	Other	0	A
8517704011	Of portable receiver for calling, alerting or paging	0	A
8517704019	Other	8	A
8517704020	Of videophones	0	A
8517704090	Other	8	A
8518101000	Microphones having a frequency range of 300 Hz to 3.4KHz with a	0	A

HSK 2015	Description	Base Rate	Staging Category
	diameter of not exceeding 10mm and a height not exceeding 3 mm, for telecommunication use		
8518109000	Other	8	A
8518210000	Single loudspeakers, mounted in their enclosures	8	A
8518220000	Multiple loudspeakers, mounted in the same enclosure	8	A
8518291000	For telecommunication use, (without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter of not exceeding 50 mm)	0	A
8518299000	Other	8	A
8518304000	Line telephone handsets	0	A
8518309000	Other	8	A
8518400000	Audio-frequency electric amplifiers	8	A
8518500000	Electric sound amplifier sets	8	A
8518901000	PCA(printed circuit assemblies) of subheadings 8518.10.1000, 8518.29.1000	0	A
8518909000	Other	8	A
8519201000	Coin- or disc-operated record-players, not incorporating a sound recording device	8	A
8519209000	Other, not incorporating a sound recording device	8	A
8519301000	With automatic record changing mechanism	8	A
8519309000	Other	8	A
8519500000	Telephone answering machines	0	A
8519811000	Transcribing machines, not incorporating a sound recording device	8	A
8519812100	Cassette-players, as defined in Subheading Note 1 to Chapter 85	8	A
8519812210	For vehicles	8	A
8519812220	Of portable type, other than as defined in Subheading Notes 1 to Chapter 85	8	A
8519812290	Other	8	A
8519812310	For vehicles	8	A
8519812320	Of portable type	8	A
8519812390	Other	8	A
8519812900	Other	8	A
8519813000	Dictating machines not capable of operating without an external source of power	8	A

HSK 2015	Description	Base Rate	Staging Category
8519814111	For vehicles	8	A
8519814112	Of portable type	8	A
8519814119	Other	8	A
8519814190	Other	8	A
8519814210	For vehicles	8	A
8519814220	Of portable type	8	A
8519814290	Other	8	A
8519814310	Of reel type	8	A
8519814390	Other	8	A
8519815010	Of reel type	8	A
8519815020	Of disc type	8	A
8519815030	Cassette-type	8	A
8519815090	Other	8	A
8519819000	Other sound recording apparatus, whether or not incorporating a sound reproducing device	8	A
8519891010	Without loudspeaker	8	A
8519891090	Other	8	A
8519892000	Transcribing machines, not incorporating a sound recording device	8	A
8519893000	Decks, whether or not incorporating a sound reproducing device	8	A
8519899010	Other sound reproducing apparatus, not incorporating a sound recording device	8	A
8519899020	Other sound recording apparatus, whether or not incorporating a sound reproducing device	8	A
8521101000	Of a width exceeding 12.7 mm	8	A
8521102000	Of a width not exceeding 12.7 mm	8	A
8521901000	Of disc type	8	A
8521909000	Other	8	A
8522100000	Pick-up cartridges	8	A
8522901010	For audio recording	8	A
8522901020	For video recording	8	A
8522901090	Other	8	A
8522902000	Laser pick-up	8	A
8522909010	Flat panel displays(including LCD, EL(electro luminescence), plasma and other technologies)for telephone answering machines	0	A
8522909020	PCA(printed circuit assemblies) of telephone answering machines,	0	A

HSK 2015	Description	Base Rate	Staging Category
	which consist of one or more printed circuits of heading 85.34		
8522909090	Other	8	A
8523210000	Cards incorporating a magnetic stripe, whether or not recording	8	A
8523291110	Of a width not exceeding 4 mm	0	A
8523291120	Of a width exceeding 4 mm but not exceeding 6.5 mm	0	A
8523291130	Of a width exceeding 6.5 mm	0	A
8523291210	Floppy discs	0	A
8523291290	Other	0	A
8523291900	Other	0	A
8523292111	Containing computer software	0	A
8523292119	Other	0	A
8523292121	Containing computer software	0	A
8523292129	Other	0	A
8523292131	Containing computer software	0	A
8523292139	Other	0	A
8523292211	Those recorded video	8	A
8523292219	Other	8	A
8523292221	Those recorded video	8	A
8523292229	Other	8	A
8523292231	Those recorded video	20won/min(at standard speed)	A
8523292239	Other	8	A
8523292911	Containing computer software	0	A
8523292919	Other	0	A
8523292991	Those recorded video	8	A
8523292992	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	A
8523292999	Other	8	A
8523410000	Unrecorded	0	A
8523491011	Containing computer software	0	A
8523491019	Other	0	A
8523491020	For reproducing sound only	8	A
8523491031	For reproducing representations of instructions, data, sound, and	0	A

HSK 2015	Description	Base Rate	Staging Category
	image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine		
8523491039	Other	8	A
8523499011	Containing computer software	0	A
8523499019	Other	0	A
8523499091	Those recorded video	8	A
8523499092	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	A
8523499099	Other	8	A
8523511000	Unrecorded media	0	A
8523512110	Containing computer software	0	A
8523512190	Other	0	A
8523512910	Those recorded video	8	A
8523512920	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	A
8523512990	Other	8	A
8523521000	Cards incorporating an electronic integrated circuit and parts thereof	0	A
8523529000	Other and parts thereof	8	A
8523591000	Unrecorded media	0	A
8523592110	Containing computer software	0	A
8523592190	Other	0	A
8523592910	Those recorded video	8	A
8523592920	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	A
8523592990	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8523593000	Proximity cards and tags	0	A
8523801000	Unrecorded media	0	A
8523802100	Gramophone records	8	A
8523802210	Containing computer software	0	A
8523802290	Other	0	A
8523802910	Those recorded video	8	A
8523802920	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	A
8523802990	Other	8	A
8525501000	Radio-broadcasting apparatus	8	A
8525502000	Television transmission apparatus	8	A
8525509000	Other	8	A
8525601000	Radio-broadcasting apparatus	0	A
8525602000	Television transmission apparatus	0	A
8525609000	Other	0	A
8525801010	For video tape recorder	8	A
8525801020	For monitor television	8	A
8525801090	Other	8	A
8525802010	Still image video cameras	0	A
8525802090	Other	0	A
8525803000	Video camera recorders	0	A
8526101000	For aircrafts	8	A
8526109000	Other	8	A
8526911010	For aircrafts	8	A
8526911090	Other	8	A
8526912010	For aircrafts	8	A
8526912090	Other	8	A
8526913010	For aircrafts	8	A
8526913020	For vehicles	8	A
8526913090	Other	8	A
8526914000	Loran receivers	8	A
8526919010	For aircrafts	8	A
8526919020	For vehicles	8	A

HSK 2015	Description	Base Rate	Staging Category
8526919090	Other	8	A
8526920000	Radio remote control apparatus	8	A
8527120000	Pocket-size radio cassette-players	8	A
8527131000	Of cassette-type	8	A
8527132000	Of disc type	8	A
8527133000	Combined with Cassette-type and disc type	8	A
8527139000	Other	8	A
8527190000	Other	8	A
8527211000	Of cassette-type	8	A
8527212000	Of disc type	8	A
8527213000	Combined with Cassette-type and disc type	8	A
8527219000	Other	8	A
8527290000	Other	8	A
8527911010	Of cassette-type	8	A
8527911020	Of disc type	8	A
8527911030	Combined with Cassette-type and disc type	8	A
8527911090	Other	8	A
8527919000	Other	8	A
8527920000	Not combined with sound recording or reproducing apparatus but combined with a clock	8	A
8527990000	Other	8	A
8528410000	Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	A
8528491010	Television monitors specially manufactured for medical purpose	8	A
8528491090	Other	8	A
8528492010	Television monitors specially manufactured for medical purpose	8	A
8528492090	Other	8	A
8528511000	LCD(liquid crystal display) monitor	0	A
8528519000	Other	0	A
8528591010	Television monitors specially manufactured for medical purpose	8	A
8528591090	Other	8	A
8528592010	Television monitors specially manufactured for medical purpose	8	A
8528592090	Other	8	A
8528610000	Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	A

HSK 2015	Description	Base Rate	Staging Category
8528690000	Other	8	A
8528711010	Colour	8	A
8528711020	Black and white or other monochrome	8	A
8528712020	With a bilateral-communication function	8	A
8528712090	Other	8	A
8528719010	Colour	8	A
8528719020	Black and white or other monochrome	8	A
8528721010	Of analog	8	A
8528721020	Of digital	8	A
8528722010	Of analog	8	A
8528722020	Of digital	8	A
8528723010	Of analog	8	A
8528723020	Of digital	8	A
8528724010	Of analog	8	A
8528724020	Of digital	8	A
8528725010	Of analog	8	A
8528725020	Of digital	8	A
8528729000	Other	8	A
8528731000	Of the length of fluorescent screen of braun tube under 37 cm in diagonal line	8	A
8528732000	Of the length of fluorescent screen of braun tube not less than 37 cm but under 45.72 cm in diagonal line	8	A
8528733000	Of the length of fluorescent screen of braun tube not less than 45.72 cm in diagonal line	8	A
8528739000	Other	8	A
8529101000	For radar apparatus	8	A
8529109100	For radio navigational aid or radio remote control apparatus	8	A
8529109210	For receiving from satellites	8	A
8529109290	Other	8	A
8529109300	Of a kind used with apparatus for radiotelephony and radiotelegraphy	0	A
8529109900	Other	8	A
8529901000	Of radar apparatus	8	A
8529909100	Of radio navigational aid or radio remote control apparatus	8	A
8529909200	Of transmission apparatus for radio-broadcasting or television	8	A
8529909400	Of radio-broadcast receivers	8	A

HSK 2015	Description	Base Rate	Staging Category
8529909500	Of television cameras	8	B
8529909610	Tuner for colour	8	A
8529909620	Tuner for black and white or monochrome	8	A
8529909630	Screen for video projector	8	A
8529909641	For plasma display panel type	8	B
8529909642	For liquid cristal display (LCD) type	8	A
8529909643	For organic light emitting display (OLED) type	8	A
8529909649	Other	8	A
8529909650	Other parts for black and white or monochrome	8	A
8529909910	Of transmission apparatus incorporating reception apparatus or digital cameras (including digital still image video cameras)	0	A
8529909920	Of subheading 8528.51, 8528.41.0000 or 8528.61.0000	0	A
8529909990	Other	8	A
8530101010	For ground equipment	8	A
8530101090	Other	8	A
8530109000	Other	8	A
8530800000	Other equipment	8	A
8530900000	Parts	8	A
8531101000	Burglar alarms	8	A
8531102000	Fire alarms	8	A
8531103000	Gas alarms	8	A
8531104000	Electric bells	8	A
8531105000	Sirens	8	A
8531109000	Other sound or signalling apparatus	8	A
8531201010	Of mobile telephones for cellular networks	0	A
8531201090	Other	0	A
8531202000	Indicator panels incorporating light emitting diodes (LED)	0	A
8531801010	Of mobile telephones for cellular networks	8	A
8531801090	Other	8	A
8531809000	Other	8	A
8531901000	Of subheading 8531.10	8	A
8531902000	Of subheading 8531.20	0	A
8531909000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8532100000	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	0	A
8532210000	Tantalum	0	A
8532220000	Aluminium electrolytic	0	A
8532230000	Ceramic dielectric, single layer	0	A
8532240000	Ceramic dielectric, multilayer	0	A
8532250000	Dielectric of paper or plastics	0	A
8532290000	Other	0	A
8532301000	Variable polyethylene capacitors	0	A
8532309000	Other	0	A
8532901000	Of fixed capacitors	0	A
8532902000	Of variable capacitors	0	A
8532909000	Other	0	A
8533100000	Fixed carbon resistors, composition or film types	0	A
8533211000	Of chip-type	0	A
8533219000	Other	0	A
8533291000	Of chip-type	0	A
8533299000	Other	0	A
8533310000	For a power handling capacity not exceeding 20 W	0	A
8533390000	Other	0	A
8533401000	Variable carbon resistors	0	A
8533402000	Thermistor	0	A
8533403000	Varistor	0	A
8533409000	Other	0	A
8533901000	Of variable resistors	0	A
8533909000	Other	0	A
8534001000	Obtained by forming with passive elements (inductances, resistors and capacitors)	0	A
8534002000	Of tape type or obtained by forming with circuits which function as lead frames	0	A
8534009000	Other	0	A
8535100000	Fuses	8	A
8535211000	Rated at less than 7.25 kV	8	A
8535212000	Rated at 7.25 kV and more but less than 72.5 kV	8	A
8535291000	Rated at less than 200 kV	8	A

HSK 2015	Description	Base Rate	Staging Category
8535292000	Rated at 200 kV and more	8	A
8535301000	Rated at less than 7.25 kV	8	A
8535302000	Rated at 7.25 kV and more but less than 72.5 kV	8	A
8535303000	Rated at 72.5 kV and more but less than 200 kV	8	A
8535304000	Rated at 200 kV and more	8	A
8535400000	Lightning arresters, voltage limiters and surge suppressors	8	A
8535901000	Connector	8	A
8535902000	Electrical terminal	8	A
8535909000	Other	8	A
8536101000	Of tube-type	8	A
8536109000	Other	8	A
8536200000	Automatic circuit breakers	8	A
8536300000	Other apparatus for protecting electrical circuits	8	A
8536410000	For a voltage not exceeding 60 V	8	A
8536490000	Other	8	A
8536501000	Rotary type	8	A
8536502000	Push-button type	8	A
8536503000	Micro-type	8	A
8536504000	Of magnet switches (including magnetic contactors)	8	A
8536509010	Electromechanical snap-action switches for a current not exceeding 11 A	0	A
8536509020	Electronic AC switches consisting of optically coupled input and output circuits (Insulated thyristor AC switches)	0	A
8536509030	Of temperature protected, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1,000 V	0	A
8536509090	Other	8	A
8536610000	Lamp-holders	8	A
8536691000	For co-axial cables and printed circuits	0	A
8536699000	Other	8	B
8536701000	Of plastics	6.5	B
8536702000	Of ceramic wares for laboratory, chemical or other technical uses	8	A
8536703010	Cast, moulded, stamped or forged, but not further worked	0	A
8536703090	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8536901000	Junction boxes	0	A
8536909010	Connection and contact elements for wires or cables	0	A
8536909090	Other	8	A
8537101000	Switch boards	8	A
8537102000	Control panels	8	A
8537109000	Other	8	A
8537201000	Switch boards	8	A
8537202000	Control panels	8	A
8537209000	Other	8	A
8538100000	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	8	A
8538901000	Of switches	8	A
8538902000	Of automatic circuit breakers	8	A
8538903000	Of relays	8	A
8538904000	Of control panels	8	A
8538909000	Other	8	B
8539100000	Sealed beam lamp units	8	A
8539210000	Tungsten halogen	8	A
8539221000	Incandescent lamps	8	A
8539222000	Decoration lamps	8	A
8539223000	Beam lamps	8	A
8539224000	Attracting fish lamps	8	A
8539229000	Other	8	A
8539290000	Other	8	A
8539310000	Fluorescent, hot cathode	8	A
8539321000	Mercury lamps	8	A
8539322000	Sodium vapour lamps	8	A
8539323000	Metal halide lamps	8	A
8539391000	Cold cathode fluorescent lamp(CCFL)	8	A
8539399000	Other	8	A
8539410000	Arc lamps	8	A
8539491010	Of machines and mechanical appliances for making semiconductor devices	3	A
8539491090	Other	8	A
8539492000	Infra-red lamps	8	A

HSK 2015	Description	Base Rate	Staging Category
8539901000	Of filament lamps	8	A
8539902000	Of discharge lamps	8	A
8539909000	Other	8	A
8540110000	Colour	8	A
8540120000	Monochrome	8	A
8540201000	Television camera tubes	8	A
8540209000	Other	8	A
8540401000	Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	8	A
8540402000	Data/graphic display tubes, monochrome	8	A
8540601000	Colour	8	A
8540609000	Other	8	A
8540710000	Magnetrons	8	A
8540791000	Klystrons	8	A
8540799000	Other	8	A
8540810000	Receiver or amplifier valves and tubes	8	A
8540891000	Thermionic valves and tubes for transmitters	8	A
8540892000	Discharge tubes	8	A
8540893000	Digitron	8	A
8540899000	Other	8	A
8540911000	Deflection coils	8	A
8540912000	Electron guns	8	A
8540913000	Shadow mask	8	A
8540919000	Other	8	A
8540990000	Other	8	A
8541101000	Chips, dice and wafers not yet cut into chips	0	A
8541109000	Other	0	A
8541211000	Chips, dice and wafers not yet cut into chips	0	A
8541219000	Other	0	A
8541291000	Chips, dice and wafers not yet cut into chips	0	A
8541299000	Other	0	A
8541301000	Chips, dice and wafers not yet cut into chips	0	A
8541302000	Thyristors	0	A
8541303000	Diacs	0	A

HSK 2015	Description	Base Rate	Staging Category
8541304000	Triacs	0	A
8541401000	Chips, dice and wafers not yet cut into chips	0	A
8541402010	Laser devices	0	A
8541402090	Other	0	A
8541409010	Photovoltaic cells	0	A
8541409020	Photovoltaic cells (photovoltaic cells, including solar cells, photodiodes, photocouples and photorelays)	0	A
8541409030	Charge coupled devices (CCD)	0	A
8541409090	Other	0	A
8541501000	Chips, dice and wafers not yet cut into chips	0	A
8541502000	Rectifier devices	0	A
8541509000	Other	0	A
8541601000	Crystal vibrator	0	A
8541609000	Other	0	A
8541902000	Of diodes	0	A
8541903000	Of transistors	0	A
8541909000	Other	0	A
8542311000	Monolithic integrated circuits	0	A
8542312000	Hybrid integrated circuits	0	A
8542313000	Multichip integrated circuits	0	A
8542321010	DRAM (Dynamic random access memory)	0	A
8542321020	SRAM (Static random access memory)	0	A
8542321030	Flash memory	0	A
8542321090	Other	0	A
8542322000	Hybrid integrated circuits	0	A
8542323000	Multichip integrated circuits	0	A
8542331000	Monolithic integrated circuits	0	A
8542332000	Hybrid integrated circuits	0	A
8542333000	Multichip integrated circuits	0	A
8542391000	Monolithic integrated circuits	0	A
8542392000	Hybrid integrated circuits	0	A
8542393000	Multichip integrated circuits	0	A
8542901000	Of monolithic integrated circuits	0	A
8542902000	Of hybrid integrated circuits	0	A
8542903000	Of multichip integrated circuits	0	A

HSK 2015	Description	Base Rate	Staging Category
8543100000	Particle accelerators	8	A
8543200000	Signal generators	8	A
8543300000	Machines and apparatus for electroplating, electrolysis or electrophoresis	8	A
8543701000	Electric fence energisers	8	A
8543702010	Medicated water electrolysis apparatus	8	A
8543702020	Electrical beauty appliances	8	A
8543702030	Audio mixers	8	A
8543702040	Equalizers	8	A
8543702050	Ozon generator	8	A
8543702090	Other	8	A
8543703000	Electrical machines with translation or dictionary functions	0	A
8543704010	Of containing solutions with nicotine	8	A
8543704090	Other	8	A
8543709010	High frequency amplifiers	8	A
8543709020	Detectors, including optical sensor	8	A
8543709030	Electrical nerve stimulation (T.E.N.S)	0	A
8543709090	Other	8	B
8543901000	Electronic microassemblies	0	A
8543909011	Organic light emitting diodes(OLED)	0	A
8543909019	Other	0	A
8543909020	PCA(printed circuit assemblies) for electrical machines with translation or dictionary functions, which consist of one or more printed circuits of heading 85.34	0	A
8543909090	Other	8	A
8544111000	Insulating lacquer or enamel insulated	8	A
8544119000	Other	8	A
8544190000	Other	8	A
8544200000	Co-axial cable and other co-axial electric conductors	8	B
8544300000	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	8	B
8544421010	Of a kind used for telecommunications	0	A
8544421090	Other	8	B
8544422010	Of a kind used for telecommunications	0	A

HSK 2015	Description	Base Rate	Staging Category
8544422090	Other	8	B
8544429010	Of a kind used for telecommunications	0	A
8544429090	Other	8	B
8544491011	For a voltage not exceeding 80 V	0	A
8544491012	For a voltage exceeding 80V but not exceeding 1,000 V	8	B
8544491090	Other	8	B
8544492011	For a voltage not exceeding 80 V	0	A
8544492012	For a voltage exceeding 80 V but not exceeding 1,000 V	8	B
8544492090	Other	8	B
8544499011	For a voltage not exceeding 80 V	0	A
8544499012	For a voltage exceeding 80 V but not exceeding 1,000 V	8	B
8544499090	Other	8	B
8544601010	Plastic insulated wire	8	A
8544601090	Other	8	A
8544602010	Plastic insulated wire	8	A
8544602090	Other	8	A
8544603010	Plastic insulated wire	8	A
8544603090	Other	8	A
8544700000	Optical fibre cables	0	A
8545110000	Of a kind used for furnaces	5	A
8545190000	Other	5	A
8545200000	Brushes	8	A
8545901000	Carbon rod	8	A
8545909000	Other	8	A
8546101000	Rated at not more than 1,000 V	8	A
8546102000	Rated at more than 1,000 V	8	A
8546201000	Rated at not more than 1,000 V	8	A
8546202000	Rated at more than 1,000 V but not more than 10 kV	8	A
8546203000	Rated at more than 10 kV but not more than 100 kV	8	A
8546204000	Rated at more than 100 kV but not more than 300 kV	8	A
8546205000	Rated at more than 300 kV	8	A
8546901000	Artificial plastic insulators	8	A
8546909000	Other	8	A
8547100000	Insulating fittings of ceramics	8	A

HSK 2015	Description	Base Rate	Staging Category
8547200000	Insulating fittings of plastics	8	A
8547900000	Other	8	A
8548101000	Of subheading 3824.90	6.5	A
8548102000	Of subheading 7204.21, 7204.29, 7204.30 or 7204.49	0	A
8548103000	Of subheading 7404.00	0	A
8548104010	Of subheading 7503.00	0	A
8548104020	Of subheading 7902.00	0	A
8548105000	Of subheading 7802.00	0	A
8548106010	Of subheading 8107.30	3	A
8548106020	Of subheading 8111.00	3	A
8548107000	Of subheading 8506.10, 8506.30, 8506.40, 8506.50, 8506.60 or 8506.80	8	A
8548109000	Other	8	A
8548901000	Electronic microassemblies	0	A
8548909000	Other	8	A
8601100000	Powered from an external source of electricity	5	A
8601200000	Powered by electric accumulators	5	A
8602100000	Diesel-electric locomotives	0	A
8602900000	Other	0	A
8603101000	Coaches	5	A
8603102000	Vans and trucks	5	A
8603901000	Coaches	5	A
8603902000	Vans and trucks	5	A
8604001000	Workshops	5	A
8604002000	Cranes	5	A
8604003000	Testing coaches	5	A
8604004000	Track inspection vehicles	5	A
8604009000	Other	5	A
8605001010	Sleeping cars	5	A
8605001090	Other	5	A
8605002000	Luggage vans	5	A
8605003000	Travelling post office coaches	5	A
8605004000	Hospital coaches	5	A
8605009000	Other	5	A
8606100000	Tank wagons and the like	0	A
8606300000	Self-discharging vans and wagons, other than those of subheading	0	A

HSK 2015	Description	Base Rate	Staging Category
	8606.10.		
8606911000	Insulated or refrigerated vans and wagons, other than those of subheading 8606.10	0	A
8606919000	Other	0	A
8606920000	Open, with non-removable sides of a height exceeding 60 cm	0	A
8606990000	Other	0	A
8607110000	Driving bogies and bissel-bogies	5	A
8607120000	Other bogies and bissel-bogies	5	A
8607191000	Axles	5	A
8607192000	Wheels	5	A
8607193000	Pair of axle and wheel	5	A
8607199000	Other	5	A
8607210000	Air brakes and parts thereof	5	A
8607290000	Other	5	A
8607301000	Hooks	5	A
8607302000	Coupling device	5	A
8607303000	Buffers	5	A
8607309000	Other	5	A
8607910000	Of locomotives	5	A
8607990000	Other	5	A
8608001000	Railway or tramway track fixtures and fittings	8	A
8608002000	Mechanical signalling, safety or traffic control equipment	8	A
8608009000	Parts	8	A
8609001000	For the transport of fluids	0	A
8609002000	For the transport of compressed gas	0	A
8609003000	For the transport of ordinary goods and material	0	A
8609004000	For the transport of live animals	0	A
8609005000	Of freezer and refrigerator	0	A
8609009000	Other	0	A
8701100000	Pedestrian controlled tractors	8	A
8701201000	New	8	A
8701202000	Used	8	A
8701300000	Track-laying tractors	0	A
8701901010	New	8	A
8701901020	Used	8	A

HSK 2015	Description	Base Rate	Staging Category
8701909110	Of less than 50HP	0	A
8701909190	Other	0	A
8701909900	Other	8	A
8702101010	New	10	A
8702101020	Used	10	A
8702102010	New	10	A
8702102020	Used	10	A
8702103010	New	10	A
8702103020	Used	10	A
8702901010	New	10	A
8702901020	Used	10	A
8702902010	New	10	A
8702902020	Used	10	A
8702903010	New	10	A
8702903020	Used	10	A
8703101000	For travelling on snow	8	A
8703102000	Golf cars	8	A
8703109000	Other	8	A
8703217000	New	8	A
8703218000	Used	8	A
8703227000	New	8	A
8703228000	Used	8	A
8703231010	New	8	A
8703231020	Used	8	A
8703239010	New	8	A
8703239020	Used	8	A
8703241010	New	8	A
8703241020	Used	8	A
8703249010	New	8	A
8703249020	Used	8	A
8703317000	New	8	A
8703318000	Used	8	A
8703321010	New	8	A
8703321020	Used	8	A
8703329010	New	8	A
8703329020	Used	8	A
8703337000	New	8	A

HSK 2015	Description	Base Rate	Staging Category
8703338000	Used	8	A
8703907000	Electric vehicle	8	A
8703909000	Other	8	A
8704100000	Dumpers designed for off-highway use	0	A
8704211010	New	10	A
8704211020	Used	10	A
8704219010	Freezer and refrigerator vehicles	10	A
8704219020	Tank lorries	10	A
8704219090	Other	10	A
8704221011	New	10	A
8704221012	Used	10	A
8704221091	New	10	A
8704221092	Used	10	A
8704229010	Freezer and refrigerator vehicles	10	A
8704229020	Tank lorries	10	A
8704229090	Other	10	A
8704231010	New	10	A
8704231020	Used	10	A
8704239010	Freezer and refrigerator vehicles	10	A
8704239020	Tank lorries	10	A
8704239090	Other	10	A
8704311010	New	10	A
8704311020	Used	10	A
8704319010	Freezer and refrigerator vehicles	10	A
8704319020	Tank lorries	10	A
8704319090	Other	10	A
8704321010	New	10	A
8704321020	Used	10	A
8704329010	Freezer and refrigerator vehicles	10	A
8704329020	Tank lorries	10	A
8704329090	Other	10	A
8704901010	New	10	A
8704901020	Used	10	A
8704909010	Freezer and refrigerator vehicles	10	A
8704909020	Tank lorries	10	A
8704909090	Other	10	A

HSK 2015	Description	Base Rate	Staging Category
8705101000	Of telescopic boom type	8	A
8705102000	Of latticed boom type	8	A
8705109000	Other	8	A
8705200000	Mobile drilling derricks	8	A
8705300000	Fire fighting vehicles	8	A
8705400000	Concrete-mixer lorries	8	A
8705901010	Agricultural spraying lorries	8	A
8705901090	Other	8	A
8705909010	Breakdown lorries	8	A
8705909020	Road sweeper lorries	8	A
8705909030	Mobile workshops	8	A
8705909040	Mobile broadcast vans	8	A
8705909050	Mobile clinics	8	A
8705909060	Telegraphy, radiotelegraphy and radiotelephony transmitting and receiving vans and radar vehicles	8	A
8705909070	Snow-ploughs and snow-blowers	8	A
8705909090	Other	8	A
8706001010	Of those specified in subheading 8701.20 or 8701.90.10	8	A
8706001090	Other	8	A
8706002000	For the motor vehicles falling within heading 87.02	8	A
8706003000	For the motor vehicles falling within heading 87.03	8	A
8706004000	For the motor vehicles falling within heading 87.04	8	A
8706005000	For the motor vehicles falling within heading 87.05	8	A
8707100000	For the vehicles of heading 87.03	8	A
8707901010	Of those specified in subheading 8701.20 or 8701.90.10	8	A
8707901090	Other	8	A
8707902000	For the motor vehicles falling within heading 87.02	8	A
8707903000	For the motor vehicles falling within heading 87.04	8	A
8707904000	For the motor vehicles falling within heading 87.05	8	A
8708100000	Bumpers and parts thereof	8	A
8708210000	Safety seat belts	8	A
8708290000	Other	8	A
8708301000	Mounted brake linings	8	A
8708302000	Brake booster	8	A

HSK 2015	Description	Base Rate	Staging Category
8708303000	Electronic control brakes	8	A
8708309000	Other	8	A
8708400000	Gear boxes and parts thereof	8	A
8708501000	Drive-axles with differential, whether or not provided with other transmission components and parts thereof	8	A
8708502000	Non-driving axles and parts thereof	8	A
8708700000	Road wheels and parts and accessories thereof	8	A
8708800000	Suspension systems and parts thereof (including shock-absorbers)	8	A
8708910000	Radiators and parts thereof	8	A
8708920000	Silencers (mufflers) and exhaust pipes; parts thereof	8	A
8708930000	Clutches and parts thereof	8	A
8708940000	Steering wheels, steering columns and steering boxes; parts thereof	8	A
8708951000	Air bags	8	A
8708959000	Other	8	A
8708991010	For the motor vehicles falling within heading 87.01	8	A
8708991020	For the motor vehicles falling within heading 87.02	8	A
8708991030	For the motor vehicles falling within heading 87.03	8	A
8708991040	For the motor vehicles falling within heading 87.04	8	A
8708991050	For the motor vehicles falling within heading 87.05	8	A
8708999000	Other	8	B
8709110000	Electrical	8	A
8709190000	Other	8	A
8709900000	Parts	8	A
8710001000	Tanks	0	A
8710002000	Other armoured fighting vehicles, motorised	0	A
8710009000	Parts	0	A
8711101000	Motor cycles	8	A
8711102000	Mopeds	8	A
8711103000	Side-cars	8	A
8711109000	Other	8	A
8711201000	Motor cycles	8	A
8711202000	Side-cars	8	A
8711209000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8711301000	Motor cycles	8	A
8711302000	Side-cars	8	A
8711309000	Other	8	A
8711401000	Motor cycles	8	A
8711402000	Side-cars	8	A
8711409000	Other	8	A
8711501000	Motor cycles	8	A
8711502000	Side-cars	8	A
8711509000	Other	8	A
8711901000	Motor cycles	8	A
8711902000	Side-cars	8	A
8711909000	Other	8	A
8712001000	Racing bicycles	8	A
8712009010	For transportation of goods	8	A
8712009020	Tricycles	8	A
8712009090	Other	8	A
8713100000	Not mechanically propelled	0	A
8713900000	Other	0	A
8714101000	Saddles	8	A
8714109000	Other	8	A
8714200000	Of carriages for disabled persons	0	A
8714911000	Frames	8	A
8714912000	Forks	8	A
8714919000	Parts thereof	8	A
8714921000	Wheel Rims	8	A
8714922000	Spokes	8	A
8714931000	Hubs, other than coaster braking hubs and hub brakes	8	A
8714932000	Free-wheel sprocket-wheels	8	A
8714941000	Coaster braking hubs and hub brakes	8	A
8714942000	Other brakes	8	A
8714949000	Parts thereof	8	A
8714950000	Saddles	8	A
8714961000	Pedals	8	A
8714962000	Crankgear	8	A
8714969000	Parts thereof	8	A
8714990000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8715000000	Baby carriages and parts thereof.	5	A
8716100000	Trailers and semi-trailers of the caravan type, for housing or camping	8	A
8716200000	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	8	A
8716310000	Tanker trailers and tanker semi-trailers	8	A
8716390000	Other	8	A
8716400000	Other trailers and semi-trailers	8	A
8716801000	Hand-carts	8	A
8716802000	Carts drawn by ox or horse	8	A
8716803000	Sledges	8	A
8716809000	Other	8	A
8716901000	Of trailers and semi-trailers	8	A
8716909000	Other	8	A
8801001010	Gliders	0	A
8801001020	Hang gliders	0	A
8801009010	Balloons and dirigibles	8	A
8801009090	Other	0	A
8802111000	For military use	0	A
8802119000	Other	0	A
8802121000	For military use	0	A
8802129000	Other	0	A
8802201000	Of propeller type	0	A
8802202000	Of turbo-propeller type	0	A
8802203000	Of turbo-jet type	0	A
8802209000	Other	0	A
8802301000	Of propeller type	0	A
8802302000	Of turbo-propeller type	0	A
8802303000	Of turbo-jet type	0	A
8802309000	Other	0	A
8802401000	Of propeller type	0	A
8802402000	Of turbo-propeller type	0	A
8802403000	Of turbo-jet type	0	A
8802409000	Other	0	A
8802601010	Satellites	0	A
8802601090	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
8802602000	Spacecraft launch vehicles	0	A
8802603000	Suborbital	0	A
8803100000	Propellers and rotors and parts thereof	0	A
8803200000	Under-carriages and parts thereof	0	A
8803301000	Of aeroplanes	0	A
8803302000	Of helicopters	0	A
8803901000	Of gliders and hang gliders	0	A
8803902000	Spacecraft (including satelliters)	0	A
8803909000	Other	0	A
8804001000	Parachutes (including dirigible parachutes and paragliders)	0	A
8804002000	Rotochutes	0	A
8804009010	Of parachutes (including dirigible parachutes and paragliders)	0	A
8804009020	Of rotochutes	0	A
8805101010	For military use and police use	0	A
8805101090	Other	5	A
8805102010	For military use and police use	0	A
8805102090	Other	5	A
8805109010	For military use and police use	0	A
8805109090	Other	5	A
8805211010	For military and police use	0	A
8805211090	Other	5	A
8805212010	For military and police use	0	A
8805212090	Other	5	A
8805291010	For military and police use	0	A
8805291090	Other	5	A
8805292010	For military and police use	0	A
8805292090	Other	5	A
8901100000	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	0	A
8901200000	Tankers	0	A
8901300000	Refrigerated vessels, other than those of subheading 8901.20	0	A
8901901000	Vessels for the transport of goods	0	A
8901902000	Vessels for the transport of both persons and goods	0	A
8902001010	Steel ships	0	A

HSK 2015	Description	Base Rate	Staging Category
8902001020	FRP ships	0	A
8902001030	Wooden ships	0	A
8902001090	Other	0	A
8902002010	Factory ships and other vessels for processing, preserving fishery products	0	A
8902002090	Other	0	A
8903100000	Inflatable	8	A
8903910000	Sailboats, with or without auxiliary motor	8	A
8903920000	Motorboats, other than outboard motorboats	8	A
8903991000	Outboard motorboats	8	A
8903999000	Other	8	A
8904001000	Tugs	5	A
8904002000	Pusher craft	5	A
8904009000	Other	5	A
8905100000	Dredgers	5	A
8905201000	Drilling ships platforms	5	A
8905202000	Production platforms	5	A
8905209000	Other	5	A
8905901000	Light-vessels	5	A
8905902000	Fire-floats	5	A
8905903000	Floating cranes	5	A
8905904000	Generating vessels	5	A
8905905000	Salvage ships	5	A
8905906000	Work-shop vessels	5	A
8905907000	Drilling ships	5	A
8905908000	Floating docks	5	A
8905909000	Other	5	A
8906100000	War ships	0	A
8906900000	Other	0	A
8907100000	Inflatable rafts	5	A
8907901000	Rafts (other than subheading 8907.10)	5	A
8907902000	Tanks	5	A
8907903000	Coffer-dams	5	A
8907904000	Landing-stages	5	A
8907905000	Buoys	5	A
8907906000	Beacons	5	A

HSK 2015	Description	Base Rate	Staging Category
8907909000	Other	5	A
8908001000	Ship, boats and other vessels for breaking up	0	A
8908009000	Other	0	A
9001101000	Optical fibres	8	A
9001102000	Optical fibre bundles	8	A
9001103000	Optical fibre cables	8	A
9001200000	Sheets and plates of polarising material	8	A
9001300000	Contact lenses	8	A
9001401000	For vision correction	8	A
9001409000	Other	8	A
9001501000	For vision correction	8	A
9001509000	Other	8	A
9001901000	Prisms	8	A
9001902000	Mirrors	8	A
9001903000	Other lenses	8	A
9001909000	Other	8	A
9002111000	For photographic cameras.	8	A
9002119010	For movie cameras and VTR(video tape recorder) cameras	8	A
9002119020	For projectors	8	A
9002119090	Other	8	A
9002191000	For microscopes	8	A
9002192000	For astronomical telescopes	8	A
9002199000	Other	8	A
9002201000	For photographic cameras	8	A
9002209000	Other	8	A
9002901000	For photographic cameras	8	A
9002909010	Of machines and mechanical appliances for making semiconductor devices	3	A
9002909090	Other	8	A
9003110000	Of plastics	8	A
9003191000	Made of or combined with precious metals	8	A
9003199000	Other	8	A
9003900000	Parts	8	A
9004101000	Made of or combined with precious metals	8	A
9004109000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
9004901010	Made of, or combined with, precious metals	8	A
9004901090	Other	8	A
9004902000	3D glasses(Active or passive)	8	A
9004909010	Made of, or combined with, precious metals	8	A
9004909090	Other	8	A
9005100000	Binoculars	8	A
9005801000	Monoculars	8	A
9005802010	Reflecting telescopes	8	A
9005802020	Astronomical refracting telescopes	8	A
9005802030	Transit instruments, equatorial or zenith telescopes and altazimuths	8	A
9005802090	Other	8	A
9005809000	Other	8	A
9005900000	Parts and accessories (including mountings)	8	A
9006100000	Cameras of a kind used for preparing printing plates or cylinders	8	A
9006301000	For subaqueous photography	8	A
9006302000	Air survey cameras	8	A
9006303000	For medical or surgical examination of internal organs	8	A
9006304000	Comparison cameras for forensic and criminological purposes	8	A
9006401000	Instant polaroid cameras	8	A
9006402000	Instant sticker cameras	8	A
9006409000	Other	8	A
9006511000	Photographic cameras for special use	8	A
9006519000	Other	8	A
9006521000	Photographic cameras for special use	8	A
9006529010	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	8	A
9006529090	Other	8	A
9006531000	Photographic cameras for special use	8	A
9006539010	Single use/disposable cameras	8	A
9006539020	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	8	A
9006539090	Other	8	A
9006591000	Photographic cameras for special use	8	A

HSK 2015	Description	Base Rate	Staging Category
9006599010	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	8	A
9006599090	Other	8	A
9006610000	Discharge lamp("electronic") flashlight apparatus	8	A
9006691000	Flashbulbs, flashcubes and the like	8	A
9006699000	Other	8	A
9006910000	For cameras	8	A
9006990000	Other	8	A
9007100000	Cameras	8	A
9007201000	For film of less than 16 mm width	8	A
9007209010	For film of less than 20 mm width	8	A
9007209020	For film of not less than 20 mm width	8	A
9007910000	For cameras	8	B
9007920000	For projectors	8	A
9008501000	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	8	A
9008502000	Other image projectors	8	A
9008503000	Photographic(other than cinematographic) enlargers and reducers	8	A
9008900000	Parts and accessories	8	A
9010101000	For photo-engraving	8	A
9010102000	For microfilm	8	A
9010109010	For the purpose of semiconductor manufacturing	0	A
9010109090	Other	8	A
9010501000	Developing apparatus for semiconductor manufacturing	0	A
9010509000	Other	8	A
9010600000	Projection screens	8	A
9010901010	Of the apparatus of subheading 9010.50.1000	0	A
9010901090	Other	0	A
9010909000	Other	8	A
9011101000	Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	A
9011109000	Other	8	A
9011201010	Fitted with equipment specifically designed for the handling and	0	A

HSK 2015	Description	Base Rate	Staging Category
	transport of semiconductor wafers or reticles		
9011201090	Other	8	A
9011209000	Other	8	A
9011801000	Polarising microscopes	8	A
9011802000	Metallurgical microscopes	8	A
9011803000	Phase contrast and interference microscopes	8	A
9011804000	Biological microscopes	8	A
9011805000	Comparison microscopes	8	A
9011809000	Other	8	A
9011901000	Of subheadings 9011.10.1000, 9011.20.1010	0	A
9011909000	Other	8	A
9012101010	Electron beam microscopes, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	A
9012101090	Other	8	A
9012102000	Diffraction apparatus	8	A
9012901000	Of subheading 9012.10.1010	0	A
9012909000	Other	8	A
9013100000	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	8	A
9013200000	Lasers, other than laser diodes	8	A
9013801110	For opto-electronic watches	8	A
9013801120	For electronic calculators	0	A
9013801130	For televisions	8	A
9013801140	For monitor	8	A
9013801190	Other	8	A
9013801910	For opto-electronic watches	8	A
9013801920	For electronic calculators	0	A
9013801930	For televisions	8	A
9013801990	Other	8	A
9013802000	Magnifiers, loupes, thread counters	8	A
9013803000	Door viewers (door eyes)	8	A
9013809000	Other	8	A
9013901000	Of subheading 9013.80.1120, 9013.80.1920	0	A

HSK 2015	Description	Base Rate	Staging Category
9013909000	Other	8	A
9014101010	For aircrafts	8	A
9014101090	Other	8	A
9014102010	For aircrafts	8	A
9014102090	Other	8	A
9014109000	Other	8	A
9014200000	Instruments and appliances for aeronautical or space navigation (other than compasses)	8	A
9014800000	Other instruments and appliances	8	A
9014901000	For aircrafts	8	A
9014909000	Other	8	A
9015100000	Rangefinders	8	A
9015200000	Theodolites and tachymeters (tacheometers)	8	A
9015300000	Levels	8	A
9015400000	Photogrammetrical surveying instruments and appliances	8	A
9015801000	For use in the field.	8	A
9015802000	For hydrographic use	8	A
9015803000	For oceanographic use	8	A
9015804000	For hydrological use	8	A
9015805000	For meteorological use	8	A
9015809000	Other	8	A
9015900000	Parts and accessories	8	A
9016001000	Direct reading balances	8	A
9016002000	Electronic balances	8	A
9016008000	Other	8	A
9016009000	Parts or accessories	8	A
9017101000	Plotters	0	A
9017109000	Other	8	A
9017201010	Plotters	0	A
9017201090	Other	8	A
9017202010	Plotters	0	A
9017202090	Other	8	A
9017203000	Mathematical calculating instruments	8	A
9017209000	Other	8	A
9017301000	Micrometers	8	A
9017302000	Dialgauges	8	A

HSK 2015	Description	Base Rate	Staging Category
9017303000	Vernier callipers	8	A
9017309000	Other	8	A
9017801000	Divided scales, measuring rod and tapes	8	A
9017809010	For the purpose of semiconductor manufacturing	0	A
9017809090	Other	8	A
9017901000	For the purpose of semiconductor manufacturing	0	A
9017909010	PCA(printed circuit assemblies) of plotters, which consist of one or more printed circuits of heading 85.34	0	A
9017909020	Flat panel displays for plotters (including LCD, EL(electro luminescence), plasma and other technologies)	0	A
9017909090	Other	8	A
9018111000	Electro-cardiographs	8	A
9018119000	Parts and accessories	8	A
9018120000	Ultrasonic scanning apparatus	8	A
9018130000	Magnetic resonance imaging apparatus	8	A
9018140000	Scintigraphic apparatus	8	A
9018191000	Electro-encephalographs	8	A
9018192000	Audiometers and similar apparatus	8	A
9018194000	Electro-tonographs	8	A
9018197000	Patient monitoring system	8	A
9018198000	Other	8	A
9018199000	Parts and accessories	8	A
9018201000	Ultra-violet or infra-red ray apparatus	8	A
9018209000	Parts and accessories	8	A
9018310000	Syringes, with or without needles	8	A
9018321000	Needles for injections	8	A
9018322000	Needles for sutures	8	A
9018329000	Other	8	A
9018391000	Blood transfusion set or intravenous set	8	B
9018392000	Catheters	8	B
9018398000	Other	8	B
9018399000	Parts and accessories	8	B
9018411000	Dental drill engines	8	A
9018419000	Parts and accessories	8	A

HSK 2015	Description	Base Rate	Staging Category
9018491000	Dental burs	8	A
9018492000	Dental units	8	A
9018493000	Scalers for treating tartar	8	A
9018498000	Other	8	A
9018499000	Parts and accessories	8	A
9018501010	Laser operated instrument	8	A
9018501090	Other	8	A
9018509000	Parts and accessories	8	A
9018901000	Pregnancy diagnostic apparatus	8	B
9018909011	Laser operated instrument	8	B
9018909019	Other	8	B
9018909020	Gynaecological or obstetrical instruments	8	B
9018909030	Endoscopes (gastrosopes, peritoneoscopes, cystoscopes and the like)	8	B
9018909040	Artificial kidney apparatus	8	B
9018909050	Dialyzers for artificial kidney apparatus	8	B
9018909060	Veterinary instrument and appliances	8	B
9018909071	Of medical, dermatologic uses	8	B
9018909079	Other	8	B
9018909080	Other	8	B
9018909090	Parts and accessories	8	B
9019101000	Mechano-therapy appliances	0	A
9019102000	Massage apparatus	0	A
9019103000	Psychological aptitude-testing apparatus	0	A
9019109000	Parts and accessories	0	A
9019201000	Ozone therapy apparatus	0	A
9019202000	Oxygen therapy apparatus	0	A
9019203000	Aerosol therapy apparatus	0	A
9019204000	Artificial respiration apparatus	0	A
9019208000	Other	0	A
9019209000	Parts and accessories	0	A
9020001000	Gas masks	8	A
9020008000	Other breathing appliances	8	A
9020009000	Parts and accessories	8	A
9021100000	Orthopaedic or fracture appliances	0	A

HSK 2015	Description	Base Rate	Staging Category
9021210000	Artificial teeth	0	A
9021290000	Other	0	A
9021310000	Artificial joints	0	A
9021390000	Other	0	A
9021400000	Hearing aids, excluding parts and accessories	0	A
9021500000	Pacemakers for stimulating heart muscles, excluding parts and accessories	0	A
9021901000	Screws, staples, pins or the like which are inserted inside the human body	0	A
9021908000	Other	0	A
9021909000	Parts and accessories	0	A
9022120000	Computed tomography apparatus	8	A
9022130000	Other, for dental uses	8	A
9022141020	Angiography units	8	A
9022141030	Bone densimeter	8	A
9022141090	Other	8	A
9022142000	For veterinary use	8	A
9022191000	For physical or chemical testing	8	A
9022192000	For industrial use	8	A
9022199000	Other	8	A
9022211010	Gamma cameras	8	A
9022211020	Linear accelerators	8	A
9022211030	Cobalt 60 therapy units	8	A
9022211090	Other	8	A
9022212000	For veterinary use	8	A
9022291000	For physical or chemical testing	8	A
9022292000	For industrial use	8	A
9022299000	Other	8	A
9022300000	X-ray tubes	8	A
9022901010	X-ray generators	8	A
9022901020	X-ray screens	8	A
9022901030	X-ray high tension generators	8	A
9022901090	Other	8	A
9022909000	Parts and accessories	8	A
9023001000	Models of human or animal anatomies	8	A
9023009000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
9024101000	Hardness testing machines	8	A
9024102000	Tensile testing machines	8	A
9024103000	Compression testing machines	8	A
9024104000	Fatigue testing machines	8	A
9024105000	Universal type testing machines	8	A
9024106000	Machines and appliances for testing adhesive strength or shear force of ball or wire of printed circuits board, semiconductor device and electronic integrated circuit	8	A
9024109000	Other	8	A
9024801010	Testing machines to detect changes in the dimensions of textile	8	A
9024801020	Abrasion testing machines	8	A
9024801090	Other	8	A
9024809010	Elasticity meters	8	A
9024809020	Plastometers	8	A
9024809090	Other	8	A
9024901000	Sensor (devices sensing a specific quantity of change, whether or not combined with equipment which convert measured signal into electrical signal)	8	A
9024909000	Other	8	A
9025111000	Clinical or veterinary thermometers	0	A
9025119000	Other	8	A
9025191000	Thermometers	8	A
9025192010	Optical pyrometers	8	A
9025192090	Other	8	A
9025801000	Hydrometers and similar floating instruments	8	A
9025802010	Mercury barometer	8	A
9025802090	Other	8	A
9025803010	Psychrometers	8	A
9025803020	Hair hygrometers	8	A
9025803090	Other	8	A
9025809000	Other	8	A
9025900000	Parts and accessories	8	A
9026101000	Flow meters	0	A
9026102000	Level gauges	0	A
9026109000	Other	0	A
9026201110	Liquid type	0	A

HSK 2015	Description	Base Rate	Staging Category
9026201120	Metallic type	0	A
9026201190	Other	0	A
9026201900	Other	0	A
9026209000	Other	0	A
9026801000	Heat meters	0	A
9026802000	Anemometers	0	A
9026809000	Other	0	A
9026900000	Parts and accessories	0	A
9027100000	Gas or smoke analysis apparatus	8	A
9027200000	Chromatographs and electrophoresis instruments	0	A
9027301000	Spectrometers	0	A
9027302000	Spectrophotometers	0	A
9027303000	Spectrograph	0	A
9027501000	Polarimeters	0	A
9027502000	Refractometers	0	A
9027503000	Colorimeters	0	A
9027504000	Luxmeters	0	A
9027509000	Other	0	A
9027801000	For physical or chemical analysis	0	A
9027802010	pH meters	0	A
9027802020	Calori meters	0	A
9027802030	Visco meters	0	A
9027802040	Expansion meters	0	A
9027802050	Exposure meters	8	A
9027802090	Other	0	A
9027901000	Microtomes	8	A
9027909010	For the purpose of semiconductor manufacturing	0	A
9027909091	For gas or smoke analysis apparatus and microtomes	8	A
9027909099	Other	0	A
9028101010	Of digital type	8	A
9028101090	Other	8	A
9028102000	Calibrating meters	8	A
9028201010	Of digital type	8	A
9028201090	Other	8	A
9028202000	Calibrating meters	8	A
9028301010	Not less than 50 A	8	A

HSK 2015	Description	Base Rate	Staging Category
9028301020	Less than 50 A	8	A
9028302000	Calibrating meters	8	A
9028900000	Parts and accessories	8	A
9029101000	Revolution counters	8	A
9029102000	Production counters	8	A
9029103000	Taximeters	8	A
9029104000	Mileometers	8	A
9029105000	Counters for indicating the working hours of machines	8	A
9029109000	Other	8	A
9029201010	Chronometric system	8	A
9029201090	Other	8	A
9029202000	Stroboscopes	8	A
9029900000	Parts and accessories	8	A
9030100000	Instruments and apparatus for measuring or detecting ionising radiations	8	A
9030201010	Of cathode-ray	8	A
9030201090	Other	8	A
9030202010	Of cathode-ray	8	A
9030202090	Other	8	A
9030310000	Multimeters without a recording device	8	A
9030320000	Multimeters with a recording device	8	A
9030331000	Voltmeters	8	A
9030332000	Ammeters	8	A
9030333000	Circuit testers	8	A
9030334000	Resistance meters	8	A
9030335000	Galvanometer	8	A
9030336000	Frequency measuring apparatus	8	A
9030339000	Other	8	A
9030391000	Voltmeters	8	A
9030392000	Ammeters	8	A
9030393000	Circuit testers	8	A
9030394000	Resistance meters	8	A
9030395000	Galvanometer	8	A
9030396000	Frequency measuring apparatus	8	A
9030399000	Other	8	A
9030401000	Crosstalk meter	8	A

HSK 2015	Description	Base Rate	Staging Category
9030402000	Gain measuring instruments	8	A
9030403000	Distortion factor meters	8	A
9030404000	Psophometers	8	A
9030409000	Other	8	A
9030820000	For measuring or checking semiconductor wafers or devices	8	A
9030840000	Other, with a recording device	8	A
9030890000	Other	8	A
9030901000	Of subheading 9030.82	0	A
9030909000	Other	8	A
9031100000	Machines for balancing mechanical parts	8	A
9031200000	Test benches	8	A
9031411000	Focimeters	0	A
9031412000	For measuring surface particulate contamination on semiconductor wafers	0	A
9031419000	Other	0	A
9031491000	Optical surface testers	8	A
9031492000	Optical goniometers or angle gauges	8	A
9031493000	Focimeters	8	A
9031494010	For the purpose of semiconductor manufacturing	0	A
9031494090	Other	8	A
9031499000	Other	8	A
9031801000	Ultrasonic fish finders	8	A
9031802000	Load-cells	8	A
9031809010	Equipment for testing the characteristics of internal combustion engines	8	A
9031809020	Gear testing machines	8	A
9031809030	Planimeters	8	A
9031809040	Spherometers	8	A
9031809050	Apparatus for checking textile materials	8	A
9031809060	Ultra-sonic thickness measuring instruments	8	A
9031809070	Instruments for detecting faults, cracks or other defects	8	A
9031809080	Dynamometers	8	A
9031809091	For the purpose of semiconductor manufacturing	0	A
9031809099	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
9031901010	Of subheadings 9031.41	0	A
9031901090	Of other	0	A
9031909000	Other	8	A
9032101010	For refrigerators	8	A
9032101020	For aircraft	5	A
9032101090	Other	8	A
9032102000	Of fixed type	8	A
9032200000	Manostats	8	A
9032811010	For aircraft	5	A
9032811090	Other	8	A
9032812010	For aircraft	5	A
9032812091	Of machines and mechanical appliances for making semiconductor devices	3	A
9032812099	Other	8	A
9032819010	For aircraft	5	A
9032819090	Other	8	A
9032891010	For aircraft	5	A
9032891090	Other	8	A
9032892010	For aircraft	5	A
9032892090	Other	8	A
9032893010	For aircraft	5	A
9032893090	Other	8	A
9032899010	For aircraft	5	A
9032899090	Other	8	A
9032901000	For aircraft	5	A
9032909000	Other	8	A
9033000000	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	8	A
9101110000	With mechanical display only	8	A
9101191000	With opto-electronic display only	8	A
9101199000	Other	8	A
9101210000	With automatic winding	8	A
9101290000	Other	8	A
9101910000	Electrically operated	8	A
9101990000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
9102111000	For the blind	8	A
9102112000	With dials, bands or similar of precious metal or of metal clad with precious metal	8	A
9102119010	Battery or accumulator operated	8	A
9102119090	Other	8	A
9102121000	Battery or accumulator operated	8	A
9102129010	For the blind	8	A
9102129020	With dials, bands or similar of precious metal or of metal clad with precious metal	8	A
9102129090	Other	8	A
9102191000	Battery or accumulator operated	8	A
9102199010	For the blind	8	A
9102199020	With dials, bands or similar of precious metal or of metal clad with precious metal	8	A
9102199090	Other	8	A
9102211000	For the blind	8	A
9102212000	With dials, bands or similar of precious metal or of metal clad with precious metal	8	A
9102219000	Other	8	A
9102291000	For the blind	8	A
9102292000	With dials bands or similar of precious metal or of metal clad with precious metal.	8	A
9102299000	Other	8	A
9102911000	Stop-watches	8	A
9102912000	For the blind	8	A
9102919010	Battery or accumulator powered	8	A
9102919090	Other	8	A
9102991000	Stop-watches	8	A
9102992000	For the blind	8	A
9102999000	Other	8	A
9103101000	Travel clocks	8	A
9103109000	Other	8	A
9103901000	Travel clocks	8	A
9103909000	Other	8	A
9104001000	For vehicles	8	A
9104002000	For aircraft	8	A
9104004000	For vessels	8	A

HSK 2015	Description	Base Rate	Staging Category
9104009000	Other	8	A
9105110000	Electrically operated	8	A
9105190000	Other	8	A
9105210000	Electrically operated	8	A
9105290000	Other	8	A
9105910000	Electrically operated	8	A
9105990000	Other	8	A
9106100000	Time-registers; time-recorders	8	A
9106901000	Watchmen's telltales	8	A
9106902000	Timers	8	A
9106903000	Parking meters	8	A
9106909000	Other	8	A
9107001000	With synchronous motor	8	A
9107009000	Other	8	A
9108110000	With mechanical display only or with a device to which a mechanical display can be incorporated	5	A
9108120000	With opto-electronic display only	5	A
9108190000	Other	5	A
9108200000	With automatic winding	5	A
9108900000	Other	5	A
9109100000	Electrically operated	8	A
9109900000	Other	8	A
9110111000	Battery or accumulator powered	8	A
9110112000	With automatic winding	8	A
9110119000	Other	8	A
9110121000	Battery or accumulator powered.	8	A
9110122000	With automatic winding	8	A
9110129000	Other	8	A
9110191000	Battery or accumulator powered	8	A
9110192000	With automatic winding	8	A
9110199000	Other	8	A
9110901000	Battery or accumulator powered	8	A
9110909000	Other	8	A
9111100000	Cases of precious metal or of metal clad with precious metal	8	A
9111200000	Cases of base metal, whether or not gold- or silver- plated	8	A
9111800000	Other cases	8	A

HSK 2015	Description	Base Rate	Staging Category
9111901000	Of precious metal or metal clad with precious metal	8	A
9111909000	Other	8	A
9112200000	Cases	8	A
9112900000	Parts	8	A
9113100000	Of precious metal or of metal clad with precious metal	8	A
9113200000	Of base metal, whether or not gold- or silver- plated	8	A
9113901000	Of plastics	8	A
9113902000	Of leather or composition leather	8	A
9113909000	Other	8	A
9114100000	Springs, including hair-springs	8	A
9114300000	Dials	8	A
9114400000	Plates and bridges	8	A
9114900000	Other	8	A
9201101000	Of automatic	8	A
9201109000	Other	8	A
9201200000	Grand pianos	8	A
9201901000	Harpsichords	8	A
9201909000	Other	8	A
9202101000	Violins	8	A
9202102000	Violoncellos	8	A
9202109000	Other	8	A
9202901000	Guitars	8	A
9202902000	Harps	8	A
9202903000	Mandolines	8	A
9202904000	Banjo	8	A
9202909000	Other	8	A
9205101000	Trumpets	8	A
9205102000	Trombones	8	A
9205109000	Other	8	A
9205901010	Flutes	8	A
9205901020	Clarinets	8	A
9205901030	Saxophones	8	A
9205901040	Recorder	8	A
9205901090	Other	8	A
9205902010	Pipe organs	8	A
9205902020	Reed organs	8	A

HSK 2015	Description	Base Rate	Staging Category
9205902090	Other	8	A
9205903010	Accordions	8	A
9205903020	Melodicas	8	A
9205903090	Other	8	A
9205904000	Mouth organs	8	A
9205909000	Other	8	A
9206001000	Drums	8	A
9206002000	Xylophones	8	A
9206003000	Cymbals	8	A
9206004000	Castanets	8	A
9206005000	Maracas	8	A
9206006000	Tambourine	8	A
9206009000	Other	8	A
9207101000	Organs (including synthesizers)	8	A
9207103000	Pianos	8	A
9207109000	Other	8	A
9207901000	Guitars	8	A
9207902000	Accordions	8	A
9207903000	Rhythm box	8	A
9207909000	Other	8	A
9208100000	Musical boxes	8	A
9208901000	Fairground organs	8	A
9208902000	Mechanical street organs	8	A
9208903000	Mechanical singing birds	8	A
9208904000	Musical saws	8	A
9208909000	Other	8	A
9209301000	Of metal wire	8	A
9209309000	Other	8	A
9209910000	Parts and accessories for pianos	8	A
9209920000	Parts and accessories for the musical instruments of heading 92.02	8	A
9209940000	Parts and accessories for the musical instruments of heading 92.07	8	A
9209991000	For musical movements	8	A
9209992000	Metronomes, tuning forks and pitch pipes of all kinds	8	A
9209993000	Mechanisms for musical boxes	8	A

HSK 2015	Description	Base Rate	Staging Category
9209999000	Other	8	A
9301101000	Self-propelled	0	A
9301109000	Other	0	A
9301200000	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	0	A
9301901000	Fully automatic shotguns	0	A
9301902010	Bolt action	0	A
9301902020	Semi-automatic	0	A
9301902030	Fully automatic	0	A
9301902090	Other	0	A
9301903000	Machine-guns	0	A
9301904010	Fully automatic pistols	0	A
9301904090	Other	0	A
9301909000	Other	0	A
9302001010	Revolvers	0	A
9302001021	Semi-automatic	0	A
9302001029	Other	0	A
9302001030	Pistols, multiple barrel	0	A
9302001090	Other	0	A
9302009010	Revolvers	0	A
9302009021	Semi-automatic	0	A
9302009029	Other	0	A
9302009030	Pistols, multiple barrel	0	A
9302009090	Other	0	A
9303100000	Muzzle-loading firearms	8	A
9303201011	Pump-action	8	A
9303201012	Semi-automatic	8	A
9303201019	Other	8	A
9303201020	Shotguns, multiple barrel, including combination guns	8	A
9303201090	Other	8	A
9303209011	Pump-action	8	A
9303209012	Semi-automatic	8	A
9303209019	Other	8	A
9303209020	Shotguns, multiple barrel, including combination guns	8	A
9303209090	Other	8	A
9303301010	Single-shot	8	A

HSK 2015	Description	Base Rate	Staging Category
9303301020	Semi-automatic	8	A
9303301090	Other	8	A
9303309010	Single-shot	8	A
9303309020	Semi-automatic	8	A
9303309090	Other	8	A
9303900000	Other	8	A
9304001000	Air guns	8	A
9304009000	Other	8	A
9305101010	Firing mechanisms	0	A
9305101020	Frames and receivers	0	A
9305101030	Barrels	0	A
9305101040	Pistons, locking lugs and gas buffers	0	A
9305101050	Magazines and parts thereof	0	A
9305101060	Silencers (sound moderators) and parts thereof	0	A
9305101070	Butts, grips and plates	0	A
9305101080	Slides (for pistols) and cylinders (for revolvers)	0	A
9305101090	Other	0	A
9305109010	Firing mechanisms	8	A
9305109020	Frames and receivers	8	A
9305109030	Barrels	8	A
9305109040	Pistons, locking lugs and gas buffers	8	A
9305109050	Magazines and parts thereof	8	A
9305109060	Silencers (sound moderators) and parts thereof	8	A
9305109070	Butts, grips and plates	8	A
9305109080	Slides(for pistols) and cylinders (for revolvers)	8	A
9305109090	Other	8	A
9305201000	Shotgun barrels	8	A
9305209010	Rifle barrels	8	A
9305209020	Magazines and parts thereof	8	A
9305209090	Other	8	A
9305911010	Firing mechanisms	0	A
9305911020	Frames and receivers	0	A
9305911030	Barrels	0	A
9305911040	Pistons, locking lugs and gas buffers	0	A

HSK 2015	Description	Base Rate	Staging Category
9305911050	Magazines and parts thereof	0	A
9305911060	Silencers (sound moderators) and parts thereof	0	A
9305911070	Flash eliminators and parts thereof	0	A
9305911080	Breeches, bolts (gunlocks) and bolt carriers	0	A
9305911090	Other	0	A
9305919000	Other	0	A
9305990000	Other	8	A
9306210000	Cartridges	0	A
9306290000	Other	0	A
9306301000	Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	0	A
9306309000	Other	0	A
9306900000	Other	0	A
9307000000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	0	A
9401100000	Seats of a kind used for aircraft	0	A
9401200000	Seats of a kind used for motor vehicles	8	A
9401302000	Of cane	0	A
9401303000	Covered with leather	0	A
9401309000	Other	0	A
9401401000	Of cane	0	A
9401402000	Covered with leather	0	A
9401409000	Other	0	A
9401510000	Of bamboo or rattan	0	A
9401591000	Of cane	0	A
9401599000	Other	0	A
9401611000	Covered with leather	0	A
9401619000	Other	0	A
9401691000	Covered with leather	0	A
9401699000	Other	0	A
9401711000	Covered with leather	0	A
9401719000	Other	0	A
9401791000	Covered with leather	0	A
9401799000	Other	0	A
9401801000	Of stone	0	A
9401809000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
9401901000	Of wood	8	A
9401902000	Of metal	8	A
9401909000	Other	8	A
9402101010	Dentists' chairs	0	A
9402101020	Optical chairs	0	A
9402101090	Other	0	A
9402109010	Barbers or beauty shop's chairs	0	A
9402109090	Other	0	A
9402901000	Operating tables	0	A
9402902000	Gynecologic tables	0	A
9402903000	Delivery tables	0	A
9402908000	Other	0	A
9402909000	Parts	0	A
9403100000	Metal furniture of a kind used in offices	0	A
9403201000	Beds	0	A
9403209000	Other	0	A
9403301000	Desks	0	A
9403309000	Other	0	A
9403401000	Dinner tables	8	A
9403409000	Other	8	A
9403501000	Beds	0	A
9403509000	Other	0	A
9403601010	Stationery chests	0	A
9403601020	Dressing tables	0	A
9403601030	Dressers (wardrobes)	0	A
9403601090	Other	0	A
9403609010	Stationery chests	0	A
9403609020	Dressing tables	0	A
9403609030	Dressers (wardrobes)	0	A
9403609090	Other	0	A
9403701000	Baby's step training	0	A
9403709000	Other	0	A
9403810000	Of bamboo or rattan	0	A
9403890000	Other	0	A
9403900000	Parts	8	A
9404100000	Mattress supports	8	A

HSK 2015	Description	Base Rate	Staging Category
9404210000	Of cellular rubber or plastics, whether or not covered	8	A
9404290000	Of other materials	8	A
9404300000	Sleeping bags	8	A
9404900000	Other	8	A
9405101000	Of filament lamps	8	A
9405102000	Of fluorescent lamps	8	A
9405103000	Of light-emitting diode (LED)	8	A
9405109000	Other	8	A
9405201000	Of filament lamps	8	A
9405202000	Of fluorescent lamps	8	A
9405203000	Of light-emitting diode (LED)	8	A
9405209000	Other	8	A
9405301000	Of filament lamps	8	A
9405302000	Of light-emitting diode (LED)	8	A
9405309000	Other	8	A
9405401000	Of anti-explosive type	8	A
9405402000	Of flood type	8	A
9405403000	Of street type	8	A
9405409000	Other	8	A
9405500000	Non-electrical lamps and lighting fittings	8	A
9405601000	Of neon tubes	8	A
9405602000	Of filament lamps	8	A
9405603000	Of fluorescent lamps	8	A
9405604000	Of light-emitting diode (LED)	8	A
9405609000	Other	8	A
9405911000	Of chandeliers	8	A
9405919000	Other	8	A
9405921000	Of chandeliers	8	A
9405929000	Other	8	A
9405991000	Of chandeliers	8	A
9405999000	Other	8	A
9406001000	Of wood	8	E
9406009010	Of plastic	8	A
9406009020	Of iron or steel	8	A
9406009030	Of aluminium	8	A
9406009090	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
9503001100	Children's tricycles	0	A
9503001200	Scooters	0	A
9503001300	Pedal cars	0	A
9503001400	Dolls' carriages	0	A
9503001800	Other	0	A
9503001900	Parts and accessories	0	A
9503002110	Of textile materials	8	A
9503002120	Of rubbers	0	A
9503002130	Of plastics	8	A
9503002140	Of ceramics	0	A
9503002150	Of glasses	0	A
9503002160	Of wood	0	A
9503002190	Other	8	A
9503002910	Garments and accessories therefor, footwear and headgear	8	A
9503002990	Other	0	A
9503003110	Electric trains	0	A
9503003190	Accessories	0	A
9503003200	Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.00.31	0	A
9503003300	Other construction sets and constructional toys	0	A
9503003411	Of textile materials	8	A
9503003419	Other	8	A
9503003491	Of textile material	8	A
9503003492	Of rubbers	0	A
9503003493	Of plastics	8	A
9503003494	Of metal	8	A
9503003495	Of ceramics	0	A
9503003496	Of glasses	0	A
9503003497	Of wood	0	A
9503003499	Other	8	A
9503003500	Toy musical instruments and apparatus	8	A
9503003600	Puzzles	0	A
9503003700	Other toys, put up in sets or outfits	8	A
9503003800	Other toys and models, incorporating a motor	8	A
9503003911	Balloons, toy balls, kites and the	8	A

HSK 2015	Description	Base Rate	Staging Category
	like		
9503003919	Other	8	A
9503003990	Parts and accessories (excluding those of subheading 9503.00.3190)	0	A
9504201000	Billiard tables	0	A
9504202000	Billiard balls	0	A
9504209000	Other	0	A
9504300000	Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	0	A
9504400000	Playing cards	0	A
9504501000	Video games of a kind used with a television receiver	0	A
9504509000	Other	0	A
9504901010	Pin tables	0	A
9504901020	Pin setters	0	A
9504901030	Bowling balls	0	A
9504901040	Lane	0	A
9504901050	Bowling pins	0	A
9504901090	Other	0	A
9504902000	Electronic games	0	A
9504903000	Other articles and equipment	0	A
9504909010	Of video games	0	A
9504909020	Of electronic games	0	A
9504909090	Other	0	A
9505100000	Articles for Christmas festivities	8	A
9505900000	Other	8	A
9506110000	Skis	8	A
9506120000	Ski-fastenings (ski-bindings)	8	A
9506190000	Other	8	A
9506210000	Sailboards	8	A
9506290000	Other	8	A
9506310000	Clubs, complete	8	A
9506320000	Balls	8	A
9506391000	Parts of clubs	8	A
9506399000	Other	8	A
9506401000	Table-tennis tables	8	A
9506402000	Table-tennis rackets	8	A

HSK 2015	Description	Base Rate	Staging Category
9506403000	Table-tennis balls	8	A
9506409000	Other	8	A
9506510000	Lawn-tennis rackets, whether or not strung	8	A
9506591000	Badminton rackets	8	A
9506599000	Other	8	A
9506610000	Lawn-tennis balls	8	A
9506621000	Soccer balls	8	A
9506622000	Basket balls	8	A
9506623000	Volley balls	8	A
9506624000	Hand balls	8	A
9506625000	American footballs	8	A
9506629000	Other	8	A
9506691000	Badminton shuttlecock	8	A
9506692000	Baseballs	8	A
9506699000	Other	8	A
9506700000	Ice skates and roller skates, including skating boots with skates attached	8	A
9506910000	Articles and equipment for general physical exercise, gymnastics or athletics	8	A
9506990000	Other	8	A
9507101000	Of glass fibre	8	A
9507102000	Of carbon	8	A
9507109000	Other	8	A
9507200000	Fish-hooks, whether or not snelled	8	A
9507300000	Fishing reels	8	A
9507901000	Fish landing nets and other fishing tackles	8	A
9507909000	Other	8	A
9508100000	Travelling circuses and travelling menageries	8	A
9508900000	Other	8	A
9601100000	Worked ivory and articles of ivory	8	A
9601901010	A nucleus for cultivating pearl	0	A
9601901090	Other	8	A
9601902000	Of horn	8	A
9601903000	Of bone	8	A
9601904000	Of coral	8	A
9601909010	A nucleus for cultivating pearl	0	A

HSK 2015	Description	Base Rate	Staging Category
9601909090	Other	8	A
9602001000	Gelatin capsules	8	A
9602009010	Worked vegetable carving material (for example, corozo) and articles of vegetable carving material	8	A
9602009020	Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances	8	A
9602009090	Other	8	A
9603100000	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	8	A
9603210000	Tooth brushes, including dental-plate brushes	8	A
9603290000	Other	8	A
9603300000	Artists' brushes, writing brushes and similar brushes for the application of cosmetics	8	A
9603400000	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	8	A
9603500000	Other brushes constituting parts of machines, appliances or vehicles	8	A
9603900000	Other	8	A
9604000000	Hand sieves and hand riddles.	8	A
9605000000	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	8	A
9606100000	Press-fasteners, snap-fasteners and press-studs and parts therefor	8	A
9606210000	Of plastics, not covered with textile material	8	A
9606220000	Of base metal, not covered with textile material	8	A
9606291000	Of shell-fish shell	8	A
9606299000	Other	8	A
9606300000	Button moulds and other parts of buttons; button blanks	8	A
9607110000	Fitted with chain scoops of base metal	8	A
9607191000	Of plastic	8	A
9607199000	Other	8	A
9607201000	Of base metal	8	A
9607202000	Of plastic	8	A
9607209000	Other	8	A
9608100000	Ball point pens	8	A

HSK 2015	Description	Base Rate	Staging Category
9608200000	Felt tipped and other porous-tipped pens and markers	8	A
9608301000	Fountainpens	8	A
9608309000	Other	8	A
9608401000	Propelling Pencils	8	A
9608402010	Of mechanical type	8	A
9608402090	Other	8	A
9608500000	Sets of articles from two or more of the foregoing subheadings	8	A
9608600000	Refills for ball point pens, comprising the ball point and ink-reservoir	8	A
9608911000	Pen nibs	8	A
9608912000	Nib points	8	A
9608991000	Parts	8	A
9608999000	Other	8	A
9609101000	Pencils	8	A
9609102000	Color pencils	8	A
9609103000	Crayons	8	A
9609200000	Pencil leads, black or coloured	8	A
9609901000	Crayons and oil pastels.	8	A
9609902000	Pastels	8	A
9609903010	For writing	8	A
9609903090	Other	8	A
9609909000	Other	8	A
9610001000	Slates	8	A
9610002000	Black boards	8	A
9610009000	Other	8	A
9611001000	Stamps	8	A
9611002000	Hand printing sets	8	A
9611009000	Other	8	A
9612101000	For typewriter	8	A
9612102000	For EDPS machines	8	A
9612109000	Other	8	A
9612200000	Ink-pads	8	A
9613100000	Pocket lighters, gas fuelled, non-refillable	8	A
9613200000	Pocket lighters, gas fuelled, refillable	8	A
9613800000	Other lighters	8	A

HSK 2015	Description	Base Rate	Staging Category
9613901000	Piezo-electric ignition units	8	A
9613909000	Other	8	A
9614001000	Pipes and pipe bowls	8	A
9614009000	Other	8	A
9615111000	Combs	8	A
9615119000	Other	8	A
9615191000	Combs	8	A
9615199000	Other	8	A
9615901000	Hair-pins	8	A
9615909000	Other	8	A
9616100000	Scent sprays and similar toilet sprays, and mounts and heads therefor	8	A
9616200000	Powder-puffs and pads for the application of cosmetics or toilet preparations	8	A
9617001000	Vacuum flasks	8	A
9617002000	Vacuum lunch-boxes	8	A
9617008000	Other	8	A
9617009000	Parts	8	A
9618001000	Tailors' dummies	8	A
9618002000	Automata	8	A
9618009000	Other	8	A
9619001010	Napkins and napkin liners for babies	0	A
9619001090	Other	0	A
9619002000	Of wadding of textile materials	8	B
9619003010	Of subheadings 6108.21, 6108.22, 6108.29, 6111.20, 6111.30, 6111.90, 6209.20, 6209.30, 6209.90 or 6210.50	13	B
9619003020	Of heading 6113, of subheadings 6208.91, 6208.92 or 6208.99	13	B
9619004000	Other made up textile articles, other than goods of notes 2 to chapter 63	10	B
9619009000	Other	6.5	B
9701101000	Paintings	0	A
9701102000	Drawings	0	A
9701103000	Pastels	0	A
9701900000	Other	0	A
9702001000	Engravings	0	A
9702002000	Prints	0	A

HSK 2015	Description	Base Rate	Staging Category
9702003000	Lithographs	0	A
9703001000	Sculptures	0	A
9703002000	Statuary	0	A
9704001000	Postage stamps	0	A
9704009000	Other	0	A
9705000000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	0	A
9706001000	Ceramics	0	A
9706002000	Musical instruments	0	A
9706009000	Other	0	A

Tariff Schedule of El Salvador

SAC Code	Description	Base rate	Staging Category
0101.21.00	-- Pure-bred breeding animals	0	A
0101.29.00	-- Other	10	A
0101.30.00	- Asses	10	A
0101.90.00	- Other	10	A
0102.21.00	-- Pure-bred breeding animals	0	A
0102.29.00	-- Other	10	A
0102.31.00	-- Pure-bred breeding animals	0	A
0102.39.00	-- Other	10	A
0102.90.10	-- Pure-bred breeding animals	0	A
0102.90.90	-- Other	10	A
0103.10.00	- Pure-bred breeding animals	0	A
0103.91.00	-- Weighing less than 50 kg	10	A
0103.92.00	-- Weighing 50 kg or more	10	A
0104.10.10	-- Pure-bred breeding animals	0	A
0104.10.90	-- Other	10	A
0104.20.10	-- Pure-bred breeding animals	0	A
0104.20.90	-- Other	10	A
0105.11.00	-- Fowls of the species Gallus domesticus	0	A
0105.12.00	-- Turkeys (gallopavus)	0	A
0105.13.00	-- Ducks	10	A
0105.14.00	-- Geese	10	A
0105.15.00	-- Guinea fowls	10	A
0105.94.00	-- Fowls of the species Gallus domesticus	10	A
0105.99.00	-- Other	10	A
0106.11.00	-- Primates	10	A
0106.12.00	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	10	A
0106.13.00	-- Camels and other camelids (Camelidae)	10	A
0106.14.00	-- Rabbits and hares	10	A
0106.19.00	-- Other	10	A
0106.20.00	- Reptiles (including snakes and sea turtles)	10	A
0106.31.00	-- Birds of prey	10	A

SAC Code	Description	Base rate	Staging Category
0106.32.00	- - Psittaciformes (including parrots, parakeets, cockatoos and other macaws)	10	A
0106.33.00	- - Ostriches; emus (<i>Dromaius novaehollandiae</i>)	10	A
0106.39.00	- - Other	10	A
0106.41.00	- - Bees	0	A
0106.49.00	- - Other	10	A
0106.90.00	- Other	10	A
0201.10.00	- Carcasses and half-carcasses	30	E
0201.20.00	- Other cuts with bone in	30	E
0201.30.00	- Boneless	30	E
0202.10.00	- Carcasses and half-carcasses	30	E
0202.20.00	- Other cuts with bone in	30	E
0202.30.00	- Boneless	30	E
0203.11.00	- - Carcasses and half-carcasses	40	X
0203.12.00	- - Hams, shoulders and cuts thereof, with bone in	40	X
0203.19.00	- - Other	40	X
0203.21.00	- - Carcasses and half-carcasses	40	X
0203.22.00	- - Hams, shoulders and cuts thereof, with bone in	40	X
0203.29.00	- - Other	40	X
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	15	E
0204.21.00	- - Carcasses and half-carcasses	15	E
0204.22.00	- - Other cuts with bone in	15	E
0204.23.00	- - Boneless	15	E
0204.30.00	- Carcasses and half-carcasses of lamb, frozen	15	C
0204.41.00	- - Carcasses and half-carcasses	15	E
0204.42.00	- - Other cuts with bone in	15	C
0204.43.00	- - Boneless	15	E
0204.50.00	- Meat of goats	15	E
0205.00.00	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	15	C
0206.10.00	- Of bovine animals, fresh or chilled	15	E
0206.21.00	- - Tongues	10	E
0206.22.00	- - Livers	10	E
0206.29.00	- - Other	10	E
0206.30.10	- - Skin	40	E
0206.30.90	- - Other	40	E
0206.41.00	- - Livers	40	X

SAC Code	Description	Base rate	Staging Category
0206.49.10	--- Skin	40	E
0206.49.90	--- Other	40	E
0206.80.00	- Other, fresh or chilled	40	E
0206.90.00	- Other, frozen	40	E
0207.11.00	-- Not cut in pieces, fresh or chilled	35	X
0207.12.00	-- Not cut in pieces, frozen	35	X
0207.13.10	--- In paste form, mechanically boned	5	X
0207.13.91	---- Breasts	35	X
0207.13.92	---- Wings	35	X
0207.13.93	---- Legs, thighs, whether or not joined	164	X
0207.13.94	---- Pieces including legs and thighs, whether or not joined	164	X
0207.13.99	---- Other	35	X
0207.14.10	--- In paste form, mechanically boned	5	X
0207.14.91	---- Breasts	35	X
0207.14.92	---- Wings	35	X
0207.14.93	---- Legs, thighs, whether or not joined	164	X
0207.14.94	---- Pieces including legs and thighs, whether or not joined	164	X
0207.14.99	---- Other	35	X
0207.24.00	-- Not cut in pieces, fresh or chilled	35	E
0207.25.00	-- Not cut in pieces, frozen	35	E
0207.26.10	--- In paste form, mechanically boned	5	E
0207.26.90	--- Other	35	E
0207.27.10	--- In paste form, mechanically boned	5	E
0207.27.90	--- Other	35	E
0207.41.00	-- Not cut in pieces, fresh or chilled	15	E
0207.42.00	-- Not cut in pieces, frozen	15	E
0207.43.00	-- Fatty livers, fresh or chilled	15	E
0207.44.10	--- In paste form, mechanically boned	5	E
0207.44.90	--- Other	15	E
0207.45.10	--- In paste form, mechanically boned	5	E
0207.45.90	--- Other	15	E
0207.51.00	-- Not cut in pieces, fresh or chilled	15	E
0207.52.00	-- Not cut in pieces, frozen	15	E
0207.53.00	-- Fatty livers, fresh or chilled	15	E
0207.54.10	--- In paste form, mechanically boned	5	E

SAC Code	Description	Base rate	Staging Category
0207.54.90	--- Other	15	E
0207.55.10	--- In paste form, mechanically boned	5	E
0207.55.90	--- Other	15	E
0207.60.10	-- Not cut in pieces, fresh or chilled	15	E
0207.60.20	-- Not cut in pieces, frozen	15	E
0207.60.30	-- Fatty livers, fresh or chilled	15	E
0207.60.41	--- In paste form, mechanically boned	5	E
0207.60.49	--- Other	15	E
0207.60.51	--- In paste form, mechanically boned	5	E
0207.60.59	--- Other	15	E
0208.10.00	- Of rabbits or hares	15	A
0208.30.00	- Of primates	15	A
0208.40.00	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	15	A
0208.50.00	- Of reptiles (including snakes and sea turtles)	15	A
0208.60.00	- Of camels and other camelids (Camelidae)	15	A
0208.90.10	-- Frogs' legs	15	A
0208.90.90	-- Other	15	A
0209.10.10	-- Bacon	40	G
0209.10.20	-- Pig fat	5	E
0209.90.00	- Other	15	E
0210.11.00	-- Hams, shoulders and cuts thereof, with bone in	40	X
0210.12.00	-- Bellies (streaky) and cuts thereof	40	X
0210.19.00	-- Other	40	X
0210.20.00	- Meat of bovine animals	15	E
0210.91.00	-- Of primates	10	A
0210.92.10	--- Of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	15	A
0210.92.90	--- Other	10	A
0210.93.00	-- Of reptiles (including snakes and sea turtles)	10	A
0210.99.10	--- Poultry livers, salted or in brine	15	E
0210.99.20	--- Poultry livers, dried or smoked	15	E
0210.99.30	--- Flours and meals of meat or meat offal	10	E
0210.99.90	--- Other	15	E
0301.11.00	-- Freshwater	15	E

SAC Code	Description	Base rate	Staging Category
0301.19.00	-- Other	15	E
0301.91.10	--- Fry for restocking	0	A
0301.91.90	--- Other	10	E
0301.92.10	--- Fry for restocking	0	A
0301.92.90	--- Other	10	E
0301.93.10	--- Fry for restocking	5	C
0301.93.90	--- Other	10	E
0301.94.00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	0	A
0301.95.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	0	A
0301.99.10	--- Fry for restocking	0	A
0301.99.91	---- Tuna (of the genus <i>Thunnus</i> , excluding <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> and <i>Thunnus maccoyii</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.) and mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	0	A
0301.99.99	---- Other	10	E
0302.11.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15	E
0302.13.00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	10	E
0302.14.00	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10	E
0302.19.00	-- Other	10	E
0302.21.00	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	10	E
0302.22.00	-- Plaice (<i>Pleuronectes platessa</i>)	10	E
0302.23.00	-- Sole (<i>Solea</i> spp.)	10	E
0302.24.00	-- Turbots (<i>Psetta maxima</i>)	10	E
0302.29.00	-- Other	10	E
0302.31.00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	0	A
0302.32.00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	0	A
0302.33.00	-- Skipjack or stripe-bellied bonito	0	A

SAC Code	Description	Base rate	Staging Category
0302.34.00	-- Bigeye tunas (<i>Thunnus obesus</i>)	0	A
0302.35.00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	0	A
0302.36.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	0	A
0302.39.00	-- Other	0	A
0302.41.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10	E
0302.42.00	-- Anchovies (<i>Engraulis</i> spp.)	15	E
0302.43.00	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	0	A
0302.44.00	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	10	E
0302.45.00	-- Jack and horse mackerel (<i>Trachurus</i> spp.)	15	E
0302.46.00	-- Cobia (<i>Rachycentron canadum</i>)	15	E
0302.47.00	-- Swordfish (<i>Xiphias gladius</i>)	15	E
0302.51.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10	E
0302.52.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	10	E
0302.53.00	-- Coalfish (<i>Pollachius virens</i>)	10	E
0302.54.00	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	15	E
0302.55.00	-- Alaska pollock (<i>Theragra chalcogramma</i>)	15	E
0302.56.00	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	15	E
0302.59.00	-- Other	15	E
0302.71.00	-- Tilapias (<i>Oreochromis</i> spp.)	15	E
0302.72.00	- - Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	15	E
0302.73.00	- - Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharygodon idellus</i> , <i>Hypophthalmichthys</i> spp. <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	15	E
0302.74.00	-- Eels (<i>Anguilla</i> spp.)	10	E
0302.79.00	-- Other	15	E
0302.81.00	-- Dogfish and other sharks	10	E
0302.82.00	-- Rays and skates (<i>Rajidae</i>)	15	E
0302.83.00	- - Antarctic toothfish and Patagonian toothfish (<i>Dissostichus</i> spp.)	15	E
0302.84.00	-- Seabass (<i>Dicentrarchus</i> spp.)	15	E

SAC Code	Description	Base rate	Staging Category
0302.85.00	-- Seabream (Sparidae)	15	E
0302.89.10	--- Snappers (Lutjanus spp.)	15	E
0302.89.20	--- Dolphin fish (Coryphaena hippurus)	15	E
0302.89.30	--- Groupers (Epinephelus spp., Paralabrax spp.)	15	E
0302.89.40	--- Croakers (Sciaena spp.)	15	E
0302.89.50	--- Spearfishes (Makaira spp., Tetrapturus spp.)	15	E
0302.89.60	- - - Tilapias, other than those included in tariff subdivision 0302.71.00	15	E
0302.89.70	--- Dusky sea-perch (Epinephelus guaza)	15	E
0302.89.90	--- Other	15	E
0302.90.00	- Livers and roes	5	E
0303.11.00	-- Red salmon (Oncorhynchus nerka)	10	E
0303.12.00	- - Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	10	E
0303.13.00	- - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	10	E
0303.14.00	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	15	E
0303.19.00	-- Other	10	E
0303.23.00	-- Tilapias (Oreochromis spp.)	10	E
0303.24.00	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	10	E
0303.25.00	- - Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp. Cirrhinus spp., Mylopharyngodon piceus)	10	E
0303.26.00	-- Eels (Anguilla spp.)	10	E
0303.29.00	-- Other	10	E
0303.31.00	- - Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	10	E
0303.32.00	-- Plaice (Pleuronectes platessa)	10	E
0303.33.00	-- Sole (Solea spp.)	10	E
0303.34.00	-- Turbots (Psetta maxima)	10	E
0303.39.00	-- Other	10	E
0303.41.00	-- Albacore or longfinned tunas (Thunnus alalunga)	0	A

SAC Code	Description	Base rate	Staging Category
0303.42.00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	0	A
0303.43.00	-- Skipjack or stripe-bellied bonito	0	A
0303.44.00	-- Bigeye tunas (<i>Thunnus obesus</i>)	0	A
0303.45.00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	0	A
0303.46.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	0	A
0303.49.00	-- Other	0	A
0303.51.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10	E
0303.53.00	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	0	A
0303.54.00	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	0	A
0303.55.00	-- Jack and horse mackerel (<i>Trachurus</i> spp.)	10	E
0303.56.00	-- Cobia (<i>Rachycentron canadum</i>)	10	E
0303.57.00	-- Swordfish (<i>Xiphias gladius</i>)	10	E
0303.63.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10	E
0303.64.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	10	E
0303.65.00	-- Coalfish (<i>Pollachius virens</i>)	10	E
0303.66.00	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10	E
0303.67.00	-- Alaska pollock (<i>Theragra chalcogramma</i>)	10	E
0303.68.00	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	10	E
0303.69.00	-- Other	10	E
0303.81.00	-- Dogfish and other sharks	10	E
0303.82.00	-- Rays and skates (<i>Rajidae</i>)	10	E
0303.83.00	- - Antarctic toothfish and Patagonian toothfish (<i>Dissostichus</i> spp.)	10	E
0303.84.00	-- Sea bass (<i>Dicentrarchus</i> spp.)	15	E
0303.89.00	-- Other	10	E
0303.90.00	- Livers and roes	5	C
0304.31.00	-- Tilapias (<i>Oreochromis</i> spp.)	15	E
0304.32.00	- - Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	15	E
0304.33.00	-- Nile Perch (<i>Lates niloticus</i>)	15	E
0304.39.00	-- Other	15	E

SAC Code	Description	Base rate	Staging Category
0304.41.00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>) Atlantic Salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	15	E
0304.42.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> <i>Oncorhynchus apache</i> , and <i>Oncorhynchus chrysogaster</i>)	15	E
0304.43.00	- - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	15	E
0304.44.00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	15	E
0304.45.00	-- Swordfish (<i>Xiphias gladius</i>)	15	E
0304.46.00	- - Antarctic toothfish and Patagonian toothfish (<i>Dissostichus</i> spp.)	15	E
0304.49.00	-- Other	15	E
0304.51.00	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	15	E
0304.52.00	-- Salmonidae	15	E
0304.53.00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	15	E
0304.54.00	-- Swordfish (<i>Xiphias gladius</i>)	15	E
0304.55.00	- - Antarctic toothfish and Patagonian toothfish (<i>Dissostichus</i> spp.)	15	E
0304.59.00	-- Other	15	E
0304.61.00	-- Tilapias (<i>Oreochromis</i> spp.)	15	E
0304.62.00	- - Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	15	E
0304.63.00	-- Nile Perch (<i>Lates niloticus</i>)	15	E
0304.69.00	-- Other	15	E

SAC Code	Description	Base rate	Staging Category
0304.71.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	15	E
0304.72.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	15	E
0304.73.00	-- Coalfish (<i>Pollachius virens</i>)	15	E
0304.74.00	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	15	E
0304.75.00	-- Alaska pollock (<i>Theragra chalcogramma</i>)	15	E
0304.79.00	-- Other	15	E
0304.81.00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>) Atlantic Salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	15	E
0304.82.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15	E
0304.83.00	- - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	15	E
0304.84.00	-- Swordfish (<i>Xiphias gladius</i>)	15	E
0304.85.00	- - Antarctic toothfish and Patagonian toothfish (<i>Dissostichus</i> spp.)	15	E
0304.86.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15	E
0304.87.00	- - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>)	15	E
0304.89.10	--- Snappers (<i>Lutjanus</i> spp.)	15	E
0304.89.20	--- Dolphin fish (<i>Coryphaena hippurus</i>)	15	E
0304.89.30	--- Groupers (<i>Epinephelus</i> spp., <i>Paralabrax</i> spp.)	15	E
0304.89.40	--- Croakers (<i>Sciaena</i> spp.)	15	E
0304.89.50	--- Spearfishes (<i>Makaria</i> spp., <i>Tetrapturus</i> spp.)	15	E
0304.89.60	- - - Tilapias, other than those included in tariff subdivision 0304.61.00	15	E
0304.89.70	--- Dusky sea-perch (<i>Epinephelus guaza</i>)	15	E
0304.89.90	--- Other	15	E
0304.91.00	-- Swordfish (<i>Xiphias gladius</i>)	15	E
0304.92.00	- - Antarctic toothfish and Patagonian toothfish (<i>Dissostichus</i> spp.)	15	E

SAC Code	Description	Base rate	Staging Category
0304.93.00	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharygodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	15	E
0304.94.00	- - Alaska pollock (<i>Theragra chalcogramma</i>)	15	E
0304.95.00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska pollock (<i>Theragra chalcogramma</i>)	15	E
0304.99.00	- - Other	15	E
0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	0	A
0305.20.00	- Livers and roes of fish, dried, smoked, salted or in brine	10	E
0305.31.00	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharygodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	15	E
0305.32.00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	15	E
0305.39.00	- - Other	15	E
0305.41.00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	15	E
0305.42.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15	E
0305.43.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15	E

SAC Code	Description	Base rate	Staging Category
0305.44.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharygodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	15	E
0305.49.00	-- Other	15	E
0305.51.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	15	E
0305.59.00	-- Other	15	E
0305.61.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15	E
0305.62.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	15	E
0305.63.00	-- Anchovies (<i>Engraulis</i> spp.)	15	E
0305.64.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharygodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	15	E
0305.69.00	-- Other	15	E
0305.71.00	-- Shark fins	15	E
0305.72.00	-- Fish heads, tails and maws	15	E
0305.79.00	-- Other	15	E
0306.11.11	---- Whole, not smoked	10	E
0306.11.12	---- Heads, not smoked	10	E
0306.11.13	---- Tails, not smoked	10	E
0306.11.14	---- Whole, heads and tails, smoked, whether or not cooked before or during the smoking process	15	E
0306.11.21	---- Smoked, whether or not cooked before or during the smoking process	15	E
0306.11.29	---- Other	10	E
0306.12.10	--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.12.90	--- Other	10	E

SAC Code	Description	Base rate	Staging Category
0306.14.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.14.90	- - - Other	10	E
0306.15.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.15.90	- - - Other	10	E
0306.16.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.16.90	- - - Other	10	E
0306.17.11	- - - - Cultivated, not smoked	10	E
0306.17.12	- - - - Cultivated, smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.17.13	- - - - Other, smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.17.19	- - - - Other	10	E
0306.17.91	- - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.17.99	- - - - Other	10	E
0306.19.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.19.90	- - - Other, including flours, meals and pellets of crustaceans, fit for human consumption	10	E
0306.21.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.21.90	- - - Other	10	E
0306.22.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.22.90	- - - Other	10	E
0306.24.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.24.90	- - - Other	10	E
0306.25.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.25.90	- - - Other	10	E
0306.26.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.26.90	- - - Other	10	E

SAC Code	Description	Base rate	Staging Category
0306.27.10	--- Larvae for restocking	0	A
0306.27.91	---- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.27.99	---- Other	10	E
0306.29.10	--- Flours, meals and pellets	10	E
0306.29.91	---- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.29.99	---- Other	10	E
0307.11.00	-- Live, fresh or chilled	10	E
0307.19.10	--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.19.90	--- Other	10	E
0307.21.00	-- Live, fresh or chilled	10	E
0307.29.10	--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.29.90	--- Other	10	E
0307.31.00	-- Live, fresh or chilled	10	E
0307.39.10	--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.39.90	--- Other	10	E
0307.41.00	-- Live, fresh or chilled	10	E
0307.49.11	---- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.49.19	---- Other	0	A
0307.49.91	---- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.49.99	---- Other	10	E
0307.51.00	-- Live, fresh or chilled	10	E
0307.59.10	--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.59.90	--- Other	10	E
0307.60.10	-- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.60.90	-- Other	10	E
0307.71.00	-- Live, fresh or chilled	10	E
0307.79.10	--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E

SAC Code	Description	Base rate	Staging Category
0307.79.90	--- Other	10	E
0307.81.00	-- Live, fresh or chilled	10	E
0307.89.10	--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.89.90	--- Other	10	E
0307.91.00	-- Live, fresh or chilled	10	E
0307.99.10	--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.99.90	--- Other	10	E
0308.11.00	-- Live, fresh or chilled	10	E
0308.19.10	--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0308.19.90	--- Other	10	E
0308.21.00	-- Live, fresh or chilled	10	E
0308.29.10	--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0308.29.90	--- Other	10	E
0308.30.10	-- Live, fresh or chilled	10	E
0308.30.91	--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0308.30.99	--- Other	10	E
0308.90.10	-- Live, fresh or chilled	10	A
0308.90.91	--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	C
0308.90.99	--- Other	10	C
0401.10.00	- Of a fat content, by weight, not exceeding 1%	40	X
0401.20.00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	40	X
0401.40.00	- Of a fat content, by weight, exceeding 6% but not exceeding 10%	40	X
0401.50.00	- Of a fat content, by weight, exceeding 10%	40	X
0402.10.00	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	20	X
0402.21.11	---- In containers of a net content of less than 3 kg	15	X
0402.21.12	---- In containers of a net content of 3 kg or more	20	X
0402.21.21	---- In containers of a net content of less than 5 kg	15	X
0402.21.22	---- In containers of a net content of 5 kg or more	15	X

SAC Code	Description	Base rate	Staging Category
0402.29.00	-- Other	15	X
0402.91.10	--- Evaporated milk	10	E
0402.91.20	--- Cream	20	X
0402.91.90	--- Other	20	X
0402.99.10	--- Condensed milk	10	E
0402.99.90	--- Other	20	X
0403.10.10	-- Fermented milk, heat-treated, in powder	40	X
0403.10.90	-- Other	40	X
0403.90.10	-- Buttermilk	40	X
0403.90.90	-- Other	40	X
0404.10.00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	0	A
0404.90.00	- Other	10	X
0405.10.00	- Butter	30	X
0405.20.00	- Dairy spreads	30	X
0405.90.10	-- Butter oil	5	C
0405.90.90	-- Other	20	X
0406.10.10	-- Mozzarella cheese	40	X
0406.10.90	-- Other	40	X
0406.20.10	-- Cheddar type, dried	0	A
0406.20.20	-- Mozzarella cheese	40	X
0406.20.90	-- Other	40	X
0406.30.00	- Processed cheese, not grated or powdered	40	X
0406.40.00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	15	X
0406.90.20	-- Cheddar type, in blocks or slabs	40	X
0406.90.90	-- Other	40	X
0407.11.00	-- Of fowls of the species <i>Gallus domesticus</i>	0	A
0407.19.00	-- Other	0	A
0407.21.00	-- Of fowls of the species <i>Gallus domesticus</i>	15	X
0407.29.10	--- Of ostrich	10	E
0407.29.90	--- Other	15	E
0407.90.10	-- Of ostrich	10	E
0407.90.90	-- Other	15	E
0408.11.00	-- Dried	10	X
0408.19.00	-- Other	10	X

SAC Code	Description	Base rate	Staging Category
0408.91.00	-- Dried	10	X
0408.99.00	-- Other	10	X
0409.00.00	NATURAL HONEY	15	G
0410.00.00	EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	15	C
0501.00.00	UNWORKED HAIR, WHETHER OR NOT WASHED OR DEFATTED; WASTE OF HAIR	5	A
0502.10.00	- Pigs', hogs' or boars' bristles and waste thereof	0	A
0502.90.00	- Other	5	A
0504.00.10	- Of bovine	5	E
0504.00.20	- Of swine, sheep or lamb	5	C
0504.00.90	- Other	5	C
0505.10.00	- Feathers of the kind used for stuffing; down	5	C
0505.90.00	- Other	5	C
0506.10.00	- Ossein and bones treated with acid	5	A
0506.90.00	- Other	5	C
0507.10.00	- Ivory; ivory powder and waste	5	C
0507.90.00	- Other	5	C
0508.00.00	CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE-BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF	5	C
0510.00.00	AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PRESERVED	0	A
0511.10.00	- Bovine semen	0	A
0511.91.10	--- Roes and milt	0	A
0511.91.90	--- Other	5	A
0511.99.10	--- Fertilised eggs	0	A
0511.99.20	--- Natural sponges of animal origin	5	C

SAC Code	Description	Base rate	Staging Category
0511.99.90	--- Other	5	C
0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0	A
0601.20.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	0	A
0602.10.00	- Unrooted cuttings and slips	0	A
0602.20.10	-- Seedlings	10	C
0602.20.90	-- Other	0	A
0602.30.00	- Rhododendrons and azaleas, grafted or not	0	A
0602.40.00	- Roses, grafted or not	0	A
0602.90.10	-- Young vegetable or tobacco plants	10	E
0602.90.90	-- Other	0	A
0603.11.00	-- Roses	15	A
0603.12.00	-- Carnations	15	A
0603.13.00	-- Orchids	15	E
0603.14.00	-- Chrysanthemums	15	A
0603.15.00	-- Lilies (Lilium spp.)	15	A
0603.19.10	--- Ginger lilies	15	A
0603.19.20	--- Bird-of-paradise flowers	15	A
0603.19.30	--- Calla lilies	15	A
0603.19.50	--- Sysophilia	15	A
0603.19.60	--- Gerberas	15	A
0603.19.70	--- Statice	15	A
0603.19.80	--- Astromerias	15	A
0603.19.91	---- Agapanthus	15	A
0603.19.92	---- Gladioli	15	A
0603.19.93	---- Anthurium flowers	15	A
0603.19.94	---- Heliconias	15	A
0603.19.99	---- Other	15	A
0603.90.10	-- Flower arrangements	15	A
0603.90.90	-- Other	15	A
0604.20.10	-- Mosses and lichens	15	E
0604.20.20	-- Arrangements	15	E
0604.20.90	-- Other	15	E
0604.90.10	-- Mosses and lichens	15	E
0604.90.20	-- Arrangements	15	E

SAC Code	Description	Base rate	Staging Category
0604.90.90	-- Other	15	E
0701.10.00	- For sowing	0	A
0701.90.00	- Other	15	X
0702.00.00	TOMATOES, FRESH OR CHILLED	15	E
0703.10.11	--- Yellow	15	E
0703.10.12	--- White	15	X
0703.10.13	--- Red	15	E
0703.10.19	--- Other	15	E
0703.10.20	-- Shallots	15	E
0703.20.00	- Garlic	15	E
0703.90.00	- Leeks and other alliaceous vegetables	15	E
0704.10.00	- Cauliflowers and headed broccoli	15	E
0704.20.00	- Brussels sprouts	15	E
0704.90.00	- Other	15	E
0705.11.00	-- Cabbage lettuce (head lettuce)	15	E
0705.19.00	-- Other	15	E
0705.21.00	-- Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	15	E
0705.29.00	-- Other	15	E
0706.10.00	- Carrots and turnips	15	X
0706.90.00	- Other	15	C
0707.00.00	CUCUMBERS AND GHERKINS, FRESH OR CHILLED	15	E
0708.10.00	- Peas (<i>Pisum sativum</i>)	15	E
0708.20.00	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	15	C
0708.90.00	- Other	15	C
0709.20.00	- Asparagus	15	E
0709.30.00	- Aubergines (egg-plants)	15	E
0709.40.00	- Celery other than celeriac	15	C
0709.51.00	-- Mushrooms of the genus <i>Agaricus</i>	5	C
0709.59.00	-- Other	5	C
0709.60.10	-- Sweet peppers	15	E
0709.60.20	-- Chillies (<i>Capsicum frutescens</i> L.)	15	E
0709.60.90	-- Other	15	E
0709.70.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15	E
0709.91.00	-- Globe artichokes	15	C
0709.92.00	-- Olives	15	E

SAC Code	Description	Base rate	Staging Category
0709.93.10	--- Squash	15	E
0709.93.20	--- Pumpkins	15	E
0709.93.90	--- Other	15	E
0709.99.10	--- Sweet corn	15	E
0709.99.20	--- Chayote	15	E
0709.99.30	--- Okras	15	E
0709.99.90	--- Other	15	E
0710.10.00	- Potatoes	15	X
0710.21.00	- - Peas (<i>Pisum sativum</i>)	15	E
0710.22.00	- - Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	15	C
0710.29.00	- - Other	15	E
0710.30.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15	E
0710.40.00	- Sweet corn	15	E
0710.80.00	- Other vegetables	15	E
0710.90.00	- Mixtures of vegetables	15	E
0711.20.00	- Olives	0	A
0711.40.00	- Cucumbers and gherkins	15	E
0711.51.00	- - Mushrooms of the genus <i>Agaricus</i>	0	A
0711.59.00	- - Other	0	A
0711.90.20	- - Onions	15	X
0711.90.30	- - Capers	0	A
0711.90.90	- - Others, including mixtures of vegetables	15	E
0712.20.10	- - Powdered, in containers of a net content of 5 kg or more	5	C
0712.20.90	- - Other	15	C
0712.31.00	- - Mushrooms of the genus <i>Agaricus</i>	5	C
0712.32.00	- - Wood ears (<i>Auricularia</i> spp.)	5	C
0712.33.00	- - Jelly fungi (<i>Tremella</i> spp.)	5	C
0712.39.00	- - Other	5	C
0712.90.10	- - Tomatoes, parsley, marjoram or garlic, powdered, in containers of a net content of 5 kg or more	5	E
0712.90.20	- - Kernels of Sweet corn (<i>Zea Mays</i> var <i>saccharata</i>), seed	0	A
0712.90.90	- - Others, including mixtures of vegetables	15	E
0713.10.10	- - Seed	0	A
0713.10.90	- - Other	15	E

SAC Code	Description	Base rate	Staging Category
0713.20.00	- Chickpeas (garbanzos)	10	E
0713.31.10	- - - Of the species <i>Vigna mungo</i> (L.) Hepper	15	E
0713.31.90	- - - Other	15	E
0713.32.00	- - Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	30	X
0713.33.10	- - - Black	30	X
0713.33.20	- - - White	20	E
0713.33.30	- - - "Ejotero" beans (<i>Phaseolus vulgaris</i>), for sowing	0	A
0713.33.40	- - - Red beans	20	X
0713.33.90	- - - Other	20	E
0713.34.00	- - Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	15	E
0713.35.00	- - Cowpeas (<i>Vigna unguiculata</i>)	15	E
0713.39.10	- - - Runner beans (<i>Phaseolus coccinius</i>)	15	E
0713.39.20	- - - Lima beans (<i>Phaseolus lunatus</i>)	15	E
0713.39.90	- - - Other	15	E
0713.40.00	- Lentils	15	E
0713.50.00	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) horse beans (<i>Vicia faba</i> var. <i>equina</i>), and field beans (<i>Vicia faba</i> var. <i>minor</i>)	15	E
0713.60.00	- Pigeon peas (<i>Cajanus cajan</i>)	15	E
0713.90.00	- Other	15	C
0714.10.00	- Cassava (manioc) roots	15	E
0714.20.00	- Sweet potatoes	15	E
0714.30.10	- - Cush-cush yams (<i>Dioscorea trifida</i>)	15	E
0714.30.20	- - White yams (<i>Dioscorea alata</i>)	15	E
0714.30.90	- - Other	15	E
0714.40.10	- - Dasheens (<i>Colocasia esculenta</i>)	15	E
0714.40.90	- - Other	15	E
0714.50.10	- - Yautia (<i>Xanthosoma sagittifolium</i>)	15	E
0714.50.90	- - Other	15	E
0714.90.00	- Other	15	E
0801.11.00	- - Dried	10	A
0801.12.00	- - In the inner shell (endocarp)	15	A
0801.19.00	- - Other	15	A
0801.21.00	- - In shell	15	A
0801.22.00	- - Shelled	15	A

SAC Code	Description	Base rate	Staging Category
0801.31.00	-- In shell	15	E
0801.32.00	-- Shelled	15	E
0802.11.00	-- In shell	0	A
0802.12.00	-- Shelled	0	A
0802.21.00	-- In shell	0	A
0802.22.00	-- Shelled	0	A
0802.31.00	-- In shell	15	E
0802.32.00	-- Shelled	15	E
0802.41.00	-- In shell	15	E
0802.42.00	-- Shelled	15	E
0802.51.00	-- In shell	0	A
0802.52.00	-- Shelled	0	A
0802.61.00	-- In shell	15	E
0802.62.00	-- Shelled	15	E
0802.70.00	- Kola nuts (Cola spp.)	15	E
0802.80.00	- Areca nuts	15	E
0802.90.00	- Other	15	E
0803.10.00	- Plantains	15	E
0803.90.11	--- Fresh	15	E
0803.90.12	--- Dried	15	E
0803.90.90	-- Other	15	E
0804.10.00	- Dates	15	C
0804.20.00	- Figs	15	C
0804.30.00	- Pineapples	15	E
0804.40.00	- Avocados	15	E
0804.50.10	-- Mangoes	15	E
0804.50.20	-- Guavas and mangosteens	15	E
0805.10.00	- Oranges	15	E
0805.20.00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	15	E
0805.40.00	- Grapefruit or pomelos	15	E
0805.50.00	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	15	E
0805.90.00	- Other	15	E
0806.10.00	- Fresh	15	E
0806.20.00	- Dried, including raisins	0	A
0807.11.00	-- Watermelons	15	E

SAC Code	Description	Base rate	Staging Category
0807.19.00	-- Other	15	E
0807.20.00	- Papaws (papayas)	15	E
0808.10.00	- Apples	15	C
0808.30.00	- Pears	15	E
0808.40.00	- Quinces	15	A
0809.10.00	- Apricots	15	A
0809.21.00	-- Sour cherries (<i>Prunus cerasus</i>)	15	A
0809.29.00	-- Other	15	E
0809.30.00	- Peaches, including nectarines	15	E
0809.40.00	- Plums and sloes	15	A
0810.10.00	- Strawberries	15	E
0810.20.00	- Raspberries, blackberries, mulberries and loganberries	15	E
0810.30.00	- Black, white or red currants and gooseberries	15	C
0810.40.00	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	15	C
0810.50.00	- Kiwifruit	15	E
0810.60.00	- Durians	15	A
0810.70.00	- Persimmons	15	C
0810.90.10	-- Soursops (<i>Annona muricata</i>)	15	E
0810.90.20	-- Sweetsops (<i>Annona squamosa</i>)	15	E
0810.90.30	-- Passion fruit (<i>Passiflora edulis</i> var. <i>flavicarpa</i>)	15	E
0810.90.40	-- Granadillas (<i>Passiflora edulis</i> var. <i>sims</i>)	15	E
0810.90.51	--- Red, unshelled	15	E
0810.90.52	--- Yellow, unshelled	15	E
0810.90.53	--- Other, unshelled	15	E
0810.90.54	--- Shelled	15	E
0810.90.70	-- Rambutan (<i>Nephelium lappaceum</i>)	15	E
0810.90.90	-- Other	15	E
0811.10.00	- Strawberries	15	C
0811.20.00	- Raspberries, blackberries, mulberries, loganberries and currants	15	C
0811.90.00	- Other	15	E
0812.10.10	-- Morello cherries	0	A
0812.10.90	-- Other	10	A
0812.90.10	-- Strawberries	15	C
0812.90.90	-- Other	15	C

SAC Code	Description	Base rate	Staging Category
0813.10.00	- Apricots	15	C
0813.20.00	- Prunes	15	C
0813.30.10	- - In pieces	15	E
0813.30.90	- - Other	15	E
0813.40.00	- Other fruit	15	E
0813.50.00	- Mixtures of nuts or dried fruits of this Chapter	15	E
0814.00.00	PEEL OF CITRUS FRUIT, MELONS OR WATERMELONS, FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS	15	C
0901.11.10	- - - Raw, in berries	10	X
0901.11.20	- - - Parchment coffee	15	X
0901.11.30	- - - Café oro (unroasted coffee beans)	15	X
0901.11.90	- - - Other	15	X
0901.12.00	- - Decaffeinated	15	X
0901.21.00	- - Not decaffeinated	15	E
0901.22.00	- - Decaffeinated	15	E
0901.90.00	- Other	15	E
0902.10.00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	15	E
0902.20.00	- Other green tea (not fermented)	15	E
0902.30.00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	15	E
0902.40.00	- Other black tea (fermented) and other partly fermented tea	15	E
0903.00.00	MATE	15	A
0904.11.10	- - - Black pepper	10	E
0904.11.90	- - - Other	0	A
0904.12.00	- - Crushed or ground	5	E
0904.21.00	- - Dried, neither crushed nor ground	10	C
0904.22.00	- - Crushed or ground	5	C
0905.10.00	- Neither crushed nor ground	10	C
0905.20.00	- Crushed or ground	10	A
0906.11.00	- - Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	0	A
0906.19.00	- - Other	0	A
0906.20.00	- Crushed or ground	10	E

SAC Code	Description	Base rate	Staging Category
0907.10.00	- Neither crushed nor ground	0	A
0907.20.00	- Crushed or ground	0	A
0908.11.00	-- Neither crushed nor ground	0	A
0908.12.00	-- Crushed or ground	0	A
0908.21.00	-- Neither crushed nor ground	0	A
0908.22.00	-- Crushed or ground	0	A
0908.31.10	--- Amoms	10	E
0908.31.20	--- Cardamoms	15	E
0908.32.10	--- Amoms	10	E
0908.32.20	--- Cardamoms	15	E
0909.21.00	-- Neither crushed nor ground	0	A
0909.22.00	-- Crushed or ground	0	A
0909.31.00	-- Neither crushed nor ground	0	A
0909.32.00	-- Crushed or ground	0	A
0909.61.10	--- Seeds os anise or badian	0	A
0909.61.20	--- Seeds of caraway	0	A
0909.61.30	--- Seeds of fennel; juniper berries	0	A
0909.62.10	--- Seeds os anise or badian	0	A
0909.62.20	--- Seeds of caraway	0	A
0909.62.30	--- Seeds of fennel; juniper berries	0	A
0910.11.10	--- Dried	10	C
0910.11.90	--- Other	10	C
0910.12.10	--- Dried	10	C
0910.12.90	--- Other	10	C
0910.20.00	- Saffron	10	C
0910.30.00	- Turmeric (curcuma)	10	A
0910.91.00	-- Mixtures referred to in Note 1 b) to this Chapter	10	C
0910.99.10	--- Thyme	10	E
0910.99.20	--- Bay leaves	10	C
0910.99.30	--- Curry	10	C
0910.99.90	--- Other	10	C
1001.11.00	-- Seed	0	A
1001.19.00	-- Other	0	A
1001.91.00	-- Seed	0	A
1001.99.00	-- Other	0	A
1002.10.00	- Seed	0	A

SAC Code	Description	Base rate	Staging Category
1002.90.00	- Other	0	A
1003.10.00	- Seed	0	A
1003.90.00	- Other	0	A
1004.10.00	- Seed	0	A
1004.90.00	- Other	0	A
1005.10.00	- Seed	0	A
1005.90.10	-- Popcorn (<i>Zea mays everta</i>)	0	A
1005.90.20	-- Yellow maize (corn)	15	X
1005.90.30	-- White maize (corn)	20	X
1005.90.90	-- Other	15	E
1006.10.10	-- Seed	0	A
1006.10.90	-- Other	40	X
1006.20.00	- Husked (brown) rice	40	X
1006.30.10	-- Medium grain rice, broken at one end, of a fat content from 0.60 % to 0.75 % for puffing, in sacks holding 50 kg, duly labelled	40	X
1006.30.90	-- Other	40	X
1006.40.00	- Broken rice	40	X
1007.10.00	- Seed	0	A
1007.90.00	- Other	15	E
1008.10.00	- Buckwheat	15	C
1008.21.00	-- Seed	0	A
1008.29.00	-- Other	15	A
1008.30.00	- Canary seeds	0	A
1008.40.00	- Fonio (<i>Digitaria</i> spp.)	15	C
1008.50.00	- Quinoa (<i>Chenopodium quinoa</i>)	0	A
1008.60.00	- Triticale	15	C
1008.90.00	- Other cereals	15	C
1101.00.00	WHEAT OR MESLIN FLOUR	10	X
1102.20.00	- Maize (corn) flour	15	X
1102.90.10	-- Barley flour	0	A
1102.90.20	-- Oat flour	10	E
1102.90.30	-- Rice flour	15	E
1102.90.40	-- Rye flour	0	A
1102.90.90	-- Other	10	E
1103.11.00	-- Of wheat	5	E

SAC Code	Description	Base rate	Staging Category
1103.13.10	- - - Pregelatinised meal (for example meal used as additive in the brewing industry)	0	A
1103.13.90	- - - Other	15	E
1103.19.10	- - - Of oats	0	A
1103.19.20	- - - Of rice	15	E
1103.19.90	- - - Other	0	A
1103.20.10	- - Of wheat	5	E
1103.20.90	- - Other	5	E
1104.12.00	- - Of oats	10	E
1104.19.10	- - - Of barley	0	A
1104.19.90	- - - Other	10	E
1104.22.11	- - - - Stabilized by heat treatment for enzyme inactivation	0	A
1104.22.19	- - - - Other	0	A
1104.22.90	- - - Other	10	E
1104.23.00	- - Of maize (corn)	5	E
1104.29.10	- - - Of barley	0	A
1104.29.90	- - - Other	10	E
1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	10	E
1105.10.00	- Flour, meal and powder	0	A
1105.20.10	- - Flakes and granules	0	A
1105.20.20	- - Pellets	10	E
1106.10.00	- Of the vegetables of heading 07.13	0	A
1106.20.00	- Of sago or of roots or tubers of heading 07.14	0	A
1106.30.00	- Of the products of Chapter 8	0	A
1107.10.00	- Not roasted	0	A
1107.20.00	- Roasted	0	A
1108.11.00	- - Wheat starch	0	A
1108.12.00	- - Maize (corn) starch	0	A
1108.13.00	- - Potato starch	0	A
1108.14.00	- - Manioc (cassava) starch	0	A
1108.19.00	- - Other starches	10	E
1108.20.00	- Inulin	0	A
1109.00.00	WHEAT GLUTEN, WHETHER OR NOT DRIED	0	A
1201.10.00	- For sowing	0	A
1201.90.00	- Other	0	A
1202.30.00	- For sowing	0	A

SAC Code	Description	Base rate	Staging Category
1202.41.00	-- In shell	10	E
1202.42.00	-- Shelled, whether or not broken	10	E
1203.00.00	COPRA	5	A
1204.00.00	LINSEED, WHETHER OR NOT BROKEN	0	A
1205.10.10	-- For sowing	0	A
1205.10.90	-- Other	0	A
1205.90.10	-- For sowing	0	A
1205.90.90	-- Other	0	A
1206.00.00	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN	0	A
1207.10.10	-- For sowing	0	A
1207.10.90	-- Other	5	A
1207.21.00	-- For sowing	0	A
1207.29.00	-- Other	0	A
1207.30.00	- Castor oil seeds	0	A
1207.40.10	-- In shell	0	A
1207.40.20	-- Shelled	0	A
1207.50.00	- Mustard seeds	0	A
1207.60.00	- Safflower (<i>Carthamus tinctorius</i>) seeds	0	A
1207.70.00	- Melon seeds	0	A
1207.91.00	-- Poppy seeds	0	A
1207.99.00	-- Other	0	A
1208.10.00	- Of soybeans	5	A
1208.90.00	- Other	5	A
1209.10.00	- Sugar beet seeds	0	A
1209.21.00	-- Of lucerne (alfalfa)	0	A
1209.22.00	-- Of clover (<i>Trifolium</i> spp.)	0	A
1209.23.00	-- Of fescue	0	A
1209.24.00	-- Of Kentucky blue grass (<i>Poa pratensis</i> L.)	0	A
1209.25.00	-- Of rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.)	0	A
1209.29.10	--- Beet seeds, other than sugar beet seed	0	A
1209.29.20	--- Timothy grass (<i>Phleum pratensis</i>) seed	0	A
1209.29.90	--- Other	0	A
1209.30.10	-- Of petunia	0	A
1209.30.90	-- Other	0	A
1209.91.00	-- Vegetable seeds	0	A

SAC Code	Description	Base rate	Staging Category
1209.99.00	-- Other	0	A
1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	0	A
1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	0	A
1211.20.00	- Ginseng roots	0	A
1211.30.00	- Coca leaves	0	A
1211.40.00	- Poppy straw	0	A
1211.90.10	-- Raicilla or ipecacuana	0	A
1211.90.20	-- Liquorice roots	0	A
1211.90.90	-- Other	0	A
1212.21.00	-- Fit for human consumption	0	A
1212.29.00	-- Other	0	A
1212.91.00	-- Sugar beet	0	A
1212.92.10	--- Seeds	0	A
1212.92.90	--- Other	0	A
1212.93.00	-- Sugar cane	10	C
1212.94.00	-- Chicory roots	0	A
1212.99.30	--- Apricot, peach (including nectarine) or plum stones and kernels	0	A
1212.99.90	--- Other	0	A
1213.00.00	CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS	5	C
1214.10.00	- Lucerne (alfalfa) meal and pellets	5	A
1214.90.00	- Other	5	C
1301.20.00	- Gum arabic	0	A
1301.90.10	-- Lac	0	A
1301.90.90	-- Other	0	A
1302.11.00	-- Opium	0	A
1302.12.00	-- Of liquorice	0	A
1302.13.00	-- Of hops	0	A
1302.19.10	--- For medicinal use	0	A
1302.19.20	--- For insecticidal, fungicidal or similar uses	0	A
1302.19.30	--- Juices and extracts of pyrethrum or of roots containing rotenone	0	A
1302.19.90	--- Other	0	A

SAC Code	Description	Base rate	Staging Category
1302.20.00	- Pectic substances, pectinates and pectates	0	A
1302.31.00	- - Agar-agar	0	A
1302.32.00	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	0	A
1302.39.00	- - Other	0	A
1401.10.00	- Bamboos	5	A
1401.20.00	- Rattans	0	A
1401.90.10	- - Osier	0	A
1401.90.20	- - Reeds	0	A
1401.90.90	- - Other	0	A
1404.20.00	- Cotton linters	0	A
1404.90.10	- - Vegetable materials of the kind used primarily as stuffing (for example: kapok, vegetable hair and eel grass), whether or not put up as a layer or with supporting of other materials	0	A
1404.90.20	- - Vegetable materials of the kind used primarily in the manufacture of brooms, or in brushes (for example: sorghum, piassava, couch-grass or istle), whether or not in hanks or bundles	5	A
1404.90.31	- - - Annatto (achiote)	15	E
1404.90.39	- - - Other	5	A
1404.90.90	- - Other	5	A
1501.10.00	- Lard	15	E
1501.20.00	- Other pig fat	15	E
1501.90.00	- Other	15	E
1502.10.00	- Tallow	0	A
1502.90.00	- Other	0	A
1503.00.10	- Solar stearin, and lard oil	15	E
1503.00.90	- Other	0	A
1504.10.00	- Fish-liver oils and their fractions	0	A
1504.20.00	- Fats and oils and their fractions, of fish, other than liver oils	0	A
1504.30.00	- Fats and oils and their fractions, of marine mammals	0	A
1505.00.00	WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM, INCLUDING LANOLIN	0	A

SAC Code	Description	Base rate	Staging Category
1506.00.00	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	10	E
1507.10.00	- Crude oil, whether or not degummed	0	A
1507.90.00	- Other	15	E
1508.10.00	- Crude oil	5	E
1508.90.00	- Other	15	E
1509.10.00	- Virgin	10	E
1509.90.00	- Other	10	E
1510.00.00	OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF SUCH OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING 15.09	15	E
1511.10.00	- Crude oil	5	G
1511.90.10	-- Palm stearin with an iodine index not exceeding 48	5	E
1511.90.90	-- Other	15	E
1512.11.00	-- Crude oil	0	A
1512.19.00	-- Other	15	X
1512.21.00	-- Crude oil, whether or not gossypol has been removed	0	A
1512.29.00	-- Other	15	E
1513.11.00	-- Crude oil	5	E
1513.19.00	-- Other	15	E
1513.21.00	-- Crude oil	5	G
1513.29.00	-- Other	15	G
1514.11.00	-- Crude oil	0	A
1514.19.00	-- Other	15	E
1514.91.00	-- Crude oil	0	A
1514.99.00	-- Other	15	E
1515.11.00	-- Crude oil	5	E
1515.19.00	-- Other	5	E
1515.21.00	-- Crude oil	0	A
1515.29.00	-- Other	15	E
1515.30.00	- Castor oil and its fractions	0	A
1515.50.00	- Sesame oil and its fractions	15	E

SAC Code	Description	Base rate	Staging Category
1515.90.10	-- Other drying oils	0	A
1515.90.20	-- Jojoba oil and its fractions	0	A
1515.90.30	-- Tung oil and its fractions	0	A
1515.90.90	-- Other	15	E
1516.10.00	- Animal fats and oils and their fractions	15	X
1516.20.10	- - Non-lauric vegetable fat, partially hydrogenated with a softening scope not less than 32 °C and not greater than 41 °C, of the kind used as substitutes of cocoa butter	5	E
1516.20.90	-- Other	15	X
1517.10.00	- Margarine, excluding liquid margarine	15	X
1517.90.10	- - Preparations with a base of mixed fats with added flavouring substances, for use in the preparation of foodstuffs	15	E
1517.90.20	- - Preparations with a base of hydrogenated vegetable oils, containing added magnesium carbonate, for use as mould release preparations for confectionary and bakery products	0	A
1517.90.90	-- Other	10	E
1518.00.10	- Epoxidised soyabean oil, used exclusively in industry for the production of polymer compounds	0	A
1518.00.90	- Other	5	E
1520.00.00	GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES	5	E
1521.10.00	- Vegetable waxes	5	E
1521.90.00	- Other	5	E
1522.00.00	DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES	10	E
1601.00.10	- Of bovine animals	40	X
1601.00.20	- Of poultry of heading 01.05	40	X
1601.00.30	- Of swine	40	G
1601.00.80	- Other	40	G
1601.00.90	- Mixtures	40	G
1602.10.10	-- Of meat or meat offal of bovine animals	40	X
1602.10.20	-- Of meat or meat offal of poultry of heading 01.05	40	X
1602.10.30	-- Of meat or meat offal of swine	40	G
1602.10.80	-- Other	40	G

SAC Code	Description	Base rate	Staging Category
1602.10.90	-- Mixtures	40	G
1602.20.00	- Of liver of any animal	40	G
1602.31.00	- Of turkeys (gallopavus)	40	X
1602.32.10	--- Legs and thighs, whether or not joined	164	X
1602.32.90	--- Other	164	X
1602.39.00	-- Other	40	X
1602.41.00	-- Hams and cuts thereof	40	X
1602.42.00	-- Shoulders and cuts thereof	40	X
1602.49.10	--- Pigskin, dried, cooked and pressed	5	E
1602.49.90	--- Other	40	X
1602.50.00	- Of bovine animals	40	E
1602.90.00	- Other, including preparations of blood of any animal	40	G
1603.00.00	EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	5	A
1604.11.00	-- Salmon	15	A
1604.12.00	-- Herrings	15	C
1604.13.00	-- Sardines, sardinella and brisling or sprats	15	G
1604.14.10	--- Cooked loins of tuna, frozen	15	C
1604.14.90	--- Other	15	X
1604.15.00	-- Mackerel	15	E
1604.16.00	-- Anchovies	15	E
1604.17.00	-- Eels	15	E
1604.19.00	-- Other	15	E
1604.20.00	- Other prepared or preserved fish	15	E
1604.31.00	-- Caviar	15	E
1604.32.00	-- Caviar substitutes	15	E
1605.10.00	- Crabs, excluding macrura	15	E
1605.21.00	--- Not in airtight containers	15	E
1605.29.00	-- Other	15	E
1605.30.00	- Lobster	15	E
1605.40.10	-- Lobsters	15	E
1605.40.90	-- Other	15	E
1605.51.00	-- Oysters	15	E
1605.52.00	- - Scallops, queen scallops and other molluscs of the genera Pecten, Chlamys or Placopecten	15	E
1605.53.00	-- Mussels	15	E

SAC Code	Description	Base rate	Staging Category
1605.54.00	-- Cuttle fish and squid	15	E
1605.55.00	-- Octopus	15	E
1605.56.00	-- Clams, cockles and arkshells	15	E
1605.57.00	-- Abalone	15	E
1605.58.00	-- Snails, other than sea snails	15	E
1605.59.00	-- Other	15	E
1605.61.00	-- Sea cucumbers	15	E
1605.62.00	-- Sea urchins	15	E
1605.63.00	-- Jellyfish	15	E
1605.69.00	-- Other	15	E
1701.12.00	-- Beet sugar	40	X
1701.13.00	-- Cane sugar specified in Subheading Note 2 to this Chapter	40	X
1701.14.00	-- Other cane sugar	40	X
1701.91.00	-- Containing added flavouring or colouring matter	40	X
1701.99.00	-- Other	40	X
1702.11.00	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	0	A
1702.19.00	-- Other	0	A
1702.20.00	- Maple sugar and maple syrup	10	X
1702.30.11	--- Chemically pure glucose	0	A
1702.30.12	--- Glucose syrup	0	A
1702.30.20	-- Containing in the dry state less than 20 % fructose by weight	40	G
1702.40.00	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % fructose by weight, excluding invert sugar	40	G
1702.50.00	- Chemically pure fructose	40	G
1702.60.00	- Other fructoses and fructose syrups, containing in the dry state more than 50 % fructose by weight, excluding invert sugar	40	G
1702.90.10	-- Chemically pure maltose	40	X
1702.90.20	-- Other sugars and other sugar syrups, excluding sucrose syrup or caramel	40	X
1702.90.90	-- Other	40	X
1703.10.00	- Cane molasses	15	X

SAC Code	Description	Base rate	Staging Category
1703.90.00	- Other	15	G
1704.10.00	- Chewing gum, whether or not sugar-coated	15	G
1704.90.00	- Other	15	G
1801.00.00	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED	5	E
1802.00.00	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE	5	E
1803.10.00	- Not defatted	10	E
1803.20.00	- Wholly or partly defatted	10	E
1804.00.00	COCOA BUTTER, FAT AND OIL	10	E
1805.00.00	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	10	E
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	15	E
1806.20.10	- - Liquid preparations with a base of maize syrup and partially hydrogenated palm oil, of the kind used for decorating and filling pastry products	0	A
1806.20.90	- - Other	15	E
1806.31.00	- - Filled	15	G
1806.32.00	- - Not filled	15	G
1806.90.00	- Other	15	G
1901.10.11	- - - For infant feeding ("infant formula")	0	A
1901.10.19	- - - Other	0	A
1901.10.20	- - Preparations for infant feeding ("infant formula") other than those included in tariff subdivision 1901.10.11	0	A
1901.10.90	- - Other	10	X
1901.20.00	- Mixes and doughs for the preparation of pastry, biscuits, or other bakers' wares of heading 19.05	15	E
1901.90.10	- - Malt extract	0	A
1901.90.20	- - Modified milk powder other than goods of subdivisions 1901.10.11 and 1901.10.19	0	A
1901.90.40	- - Food preparations of the kind referred to in Note 1 a) to Chapter 30, other than goods of subdivision 2202.90.10	10	E
1901.90.90	- - Other	15	X
1902.11.00	- - Containing eggs	15	X
1902.19.00	- - Other	15	X

SAC Code	Description	Base rate	Staging Category
1902.20.00	- Stuffed pasta, whether or not cooked or otherwise prepared	15	X
1902.30.00	- Other pasta	15	X
1902.40.00	- Couscous	15	A
1903.00.00	TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS OR SIFTINGS OR IN SIMILAR FORMS	15	C
1904.10.10	-- Rice flour pellets	0	A
1904.10.90	-- Other	15	G
1904.20.00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	15	X
1904.30.00	- Bulgur wheat	15	C
1904.90.10	-- Pre-cooked rice	40	X
1904.90.90	-- Other	15	X
1905.10.00	- Crispbread called "knäckebröt"	15	E
1905.20.00	- Gingerbread and the like	15	E
1905.31.10	--- Containing added cocoa, for ice cream wafers	15	E
1905.31.90	--- Other	15	G
1905.32.00	-- Waffles and wafers, whether or not filled	15	G
1905.40.00	- Toasted bread and similar toasted products	15	E
1905.90.00	- Other	15	X
2001.10.00	- Cucumbers and gherkins	15	E
2001.90.10	-- Elotitos (young maize (corn) kernels)	15	E
2001.90.20	-- Onions	15	E
2001.90.90	-- Other	15	E
2002.10.00	- Tomatoes, whole or in pieces	15	E
2002.90.10	-- Tomato concentrate	0	A
2002.90.90	-- Other	15	E
2003.10.00	- Mushrooms of the genus Agaricus	10	C
2003.90.10	-- Truffles	15	E
2003.90.90	-- Other	10	E
2004.10.00	- Potatoes	15	X
2004.90.00	- Other vegetables and mixtures of vegetables	15	E
2005.10.00	- Homogenized vegetables	15	E
2005.20.00	- Potatoes	15	X

SAC Code	Description	Base rate	Staging Category
2005.40.00	- Peas (<i>Pisum sativum</i>)	15	E
2005.51.00	-- Shelled	15	E
2005.59.00	-- Other	15	E
2005.60.00	- Asparagus	15	E
2005.70.00	- Olives	15	E
2005.80.00	- Sweet corn (<i>Zea mays</i> var. <i>Saccharata</i>)	15	E
2005.91.00	-- Bamboo shoots	15	E
2005.99.00	-- Other	15	E
2006.00.00	VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLIZED)	15	E
2007.10.00	- Homogenized preparations	15	E
2007.91.00	-- Citrus fruit	15	E
2007.99.10	- - - Pear, apple, apricot or peach paste for industrial transformation, in containers with a net content of 5 kg or more	0	A
2007.99.90	--- Other	15	E
2008.11.10	--- Butter	15	E
2008.11.90	--- Other	15	E
2008.19.10	--- Almond, hazelnut or other nut pastes, not containing added sugar	5	E
2008.19.90	--- Other	15	E
2008.20.00	- Pineapples	15	E
2008.30.00	- Citrus fruit	15	E
2008.40.00	- Pears	15	E
2008.50.00	- Apricots	15	E
2008.60.00	- Cherries	15	E
2008.70.00	- Peaches, including nectarines	15	E
2008.80.00	- Strawberries	15	E
2008.91.00	-- Palm hearts	15	E
2008.93.00	-- Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)	15	E
2008.97.00	-- Mixtures	15	E
2008.99.00	-- Other	15	E
2009.11.00	-- Frozen	15	E
2009.12.00	-- Not frozen, of a Brix value not exceeding 20	15	E

SAC Code	Description	Base rate	Staging Category
2009.19.10	--- Concentrated juice	0	A
2009.19.90	--- Other	15	E
2009.21.00	-- Of a Brix value not exceeding 20	15	E
2009.29.10	--- Concentrated juice	5	E
2009.29.90	--- Other	15	E
2009.31.00	-- Of a Brix value not exceeding 20	15	E
2009.39.00	-- Other	15	E
2009.41.00	-- Of a Brix value not exceeding 20	15	E
2009.49.00	-- Other	15	E
2009.50.00	- Tomato juice	15	E
2009.61.00	-- Of a Brix value not exceeding 30	15	E
2009.69.10	--- Concentrated juice, whether or not frozen	0	A
2009.69.20	--- Grape must	0	A
2009.69.90	--- Other	15	E
2009.71.00	-- Of a Brix value not exceeding 20	15	X
2009.79.10	--- Concentrated juice, whether or not frozen	0	A
2009.79.90	--- Other	15	E
2009.81.00	-- Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice	15	E
2009.89.10	--- Pear, quince, apricot, cherry, peach, plums or sloes concentrated juice, whether or not frozen	0	A
2009.89.20	--- Passion fruit juice (<i>Passiflora</i> spp.)	15	E
2009.89.30	--- Soursop juice (<i>Annona muricata</i>)	15	E
2009.89.40	--- Concentrated tamarind juice	15	E
2009.89.90	--- Other	15	G
2009.90.00	- Mixtures of juices	15	X
2101.11.00	-- Extracts, essences and concentrates	15	E
2101.12.00	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	15	E
2101.20.00	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté	15	E
2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	15	E
2102.10.10	-- Culture yeasts	0	A
2102.10.90	-- Other	0	A

SAC Code	Description	Base rate	Staging Category
2102.20.00	- Inactive yeasts; other dead single-cell micro-organisms	0	A
2102.30.00	- Prepared baking powders	10	C
2103.10.00	- Soy sauce	15	E
2103.20.00	- Tomato ketchup and other tomato sauces	15	E
2103.30.10	- - Mustard flour	5	A
2103.30.20	- - Prepared mustard	15	E
2103.90.00	- Other	15	E
2104.10.00	- Soups and broths and preparations therefor; prepared soups and broths	15	E
2104.20.00	- Homogenized composite food preparations	15	E
2105.00.00	ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA	15	X
2106.10.00	- Protein concentrates and textured protein substances	0	A
2106.90.10	- - Vegetable protein hydrolysates	0	A
2106.90.20	- - Powders for table creams, jellies, ice creams, and similar preparations, whether or not sweetened	15	E
2106.90.30	- - Compound preparations for the drinks industry, other than goods of subdivision 3302.10.20	0	A
2106.90.40	- - Improvers for bread-making	10	E
2106.90.50	- - Autolyzed yeasts (yeast extracts)	5	C
2106.90.60	- - Dairy products substitutes, whether or not containing products from headings 04.01 to 04.06	15	E
2106.90.71	- - - Preparations for infant feeding ("infant formula"), packaged for retail sale	0	A
2106.90.79	- - - Other	10	A
2106.90.80	- - Liquid preparations based on maize syrup and partially hydrogenated palm oil, of the kind used for decorating and filling pastry products, in containers holding more than 2 kg	0	A
2106.90.91	- - - Preparation for the food industry of a stabiliser/emulsifier type	0	A
2106.90.92	- - - Antioxidant preparations based on ascorbyl palmitate, tocopherol and lecithin, of the kind used in the food industry	0	A
2106.90.93	- - - Preparations of the kind used as flavorings in the food industry, based mainly of: dairy solids, caseinates, sodium chloride, carbohydrates and fats	15	E

SAC Code	Description	Base rate	Staging Category
2106.90.99	- - - Other	15	E
2201.10.00	- Mineral waters and aerated waters	15	E
2201.90.00	- Other	15	E
2202.10.00	- Waters including mineral waters and aerated waters, containing added sugar or other sweetener or flavouring	15	X
2202.90.10	- - Food preparations of the kind referred to in Note 1 a) to Chapter 30, for use as beverages	10	E
2202.90.90	- - Other	15	F
2203.00.00	BEER MADE FROM MALT	20	X
2204.10.00	- Sparkling wine	20	E
2204.21.00	- - In containers holding 2 litres or less	20	E
2204.29.00	- - Other	20	E
2204.30.00	- Other grape must	20	E
2205.10.00	- In containers holding 2 litres or less	20	E
2205.90.00	- Other	20	E
2206.00.00	OTHER FERMENTED BEVERAGES (FOR EXAMPLE CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT SPECIFIED OR INCLUDED ELSEWHERE	20	E
2207.10.10	- - Absolute ethyl alcohol	40	E
2207.10.90	- - Other	40	E
2207.20.00	- Ethyl alcohol and other spirits, denatured, of any strength	40	E
2208.20.10	- With an alcoholic strength by volume of 60 % vol or more	30	E
2208.20.90	- - Other	30	E
2208.30.10	- - With an alcoholic strength by volume exceeding 60 % vol	30	E
2208.30.90	- - Other	30	E
2208.40.10	- - Rum	40	E
2208.40.90	- - Other	30	E
2208.50.00	- Gin and Geneva	30	E
2208.60.10	- - With an alcoholic strength by volume exceeding 60 % vol	30	E
2208.60.90	- - Other	30	E

SAC Code	Description	Base rate	Staging Category
2208.70.00	- Liqueurs	30	E
2208.90.10	- - Undenatured ethyl alcohol	40	E
2208.90.90	- - Other	30	E
2209.00.00	VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID	15	C
2301.10.00	- Flours, meals and pellets, of meat or meat offal; greaves	10	E
2301.20.10	- - Fish flour	0	A
2301.20.90	- - Other	5	E
2302.10.00	- Of maize (corn)	5	B
2302.30.00	- Of wheat	5	A
2302.40.10	- - Of rice	5	B
2302.40.90	- - Other	5	E
2302.50.00	- Of leguminous plants	5	B
2303.10.10	- - Of maize (corn) including the commercially called maize gluten	0	A
2303.10.90	- - Other	5	A
2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	5	B
2303.30.00	- Brewing or distilling dregs and waste	5	B
2304.00.10	- Flour	0	A
2304.00.90	- Other	5	E
2305.00.00	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL	5	B
2306.10.00	- Of cotton seeds	5	C
2306.20.00	- Of linseed	5	B
2306.30.00	- Of sunflower seeds	5	B
2306.41.00	- - Rape or colza seeds with a low erucic acid content	5	C
2306.49.00	- - Other	5	C
2306.50.00	- Of coconut or copra	5	C
2306.60.00	- Of palm nuts or kernels	5	E
2306.90.10	- - Of maize (corn) germ	5	C
2306.90.90	- - Other	5	B
2307.00.00	WINE LEES; ARGOL	5	B
2308.00.10	- Acorns and horse-chestnuts	5	C

SAC Code	Description	Base rate	Staging Category
2308.00.90	- Other	5	C
2309.10.00	- Dog or cat food, put up for retail sale	15	E
2309.90.11	- - - For aquarium fish	15	E
2309.90.19	- - - Other	15	E
2309.90.20	- - Feeding preparations for birds	15	E
2309.90.30	- - Forage preparations with molasses or sugar added	10	E
2309.90.41	- - - Containing antibiotics or vitamins, whether or not intermixed	0	A
2309.90.49	- - - Other	5	E
2309.90.90	- - Other	15	E
2401.10.10	- - Virginia	5	E
2401.10.20	- - Burley	5	E
2401.10.30	- - Turkish (oriental)	0	A
2401.10.90	- - Other	5	E
2401.20.10	- - Virginia	5	E
2401.20.20	- - Burley	5	E
2401.20.30	- - Turkish (oriental)	0	A
2401.20.90	- - Other	5	E
2401.30.10	- - Virginia	5	E
2401.30.20	- - Burley	5	E
2401.30.30	- - Turkish (oriental)	0	A
2401.30.90	- - Other	5	E
2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	15	E
2402.20.00	- Cigarettes containing tobacco	30	E
2402.90.00	- Other	15	E
2403.11.00	- - Water pipe tobacco specified in Subheading Note 1 to this Chapter	15	E
2403.19.10	- - - Shredded tobacco, for making cigarettes	15	E
2403.19.90	- - - Other	15	E
2403.91.00	- - "Homogenized" or "reconstituted" tobacco	0	A
2403.99.00	- - Other	5	E
2501.00.10	- Sodium chloride with a purity of 99.9 % or more	0	A
2501.00.20	- Refined salt	15	G
2501.00.90	- Other	15	G
2502.00.00	UNROASTED IRON PYRITES	0	A

SAC Code	Description	Base rate	Staging Category
2503.00.00	SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR	0	A
2504.10.00	- In powder or in flakes	0	A
2504.90.00	- Other	0	A
2505.10.00	- Silica sands and quartz sands	0	A
2505.90.00	- Other	0	A
2506.10.00	- Quartz	0	A
2506.20.10	- - Crude or roughly trimmed	0	A
2506.20.90	- - Other	0	A
2507.00.00	KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED	0	A
2508.10.00	- Bentonite	0	A
2508.30.00	- Fire-clay	0	A
2508.40.10	- - Decolourizing earths and fuller's earth	0	A
2508.40.90	- - Other	0	A
2508.50.00	- Andalusite, kyanite and sillimanite	0	A
2508.60.00	- Mullite	0	A
2508.70.00	- Chamotte or dinas earths	0	A
2509.00.00	CHALK	0	A
2510.10.00	- Unground	0	A
2510.20.00	- Ground	0	A
2511.10.00	- Natural barium sulphate (barytes)	0	A
2511.20.00	- Natural barium carbonate (witherite)	0	A
2512.00.00	SILICEOUS FOSSIL MEALS (FOR EXAMPLE KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER OR NOT CALCINED, WITH AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS	0	A
2513.10.10	- - Crude or in irregular pieces, including crushed pumice stone ("bimskies")	0	A
2513.10.90	- - Other	0	A
2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives	0	A
2514.00.00	SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS	0	A

SAC Code	Description	Base rate	Staging Category
2515.11.00	-- Crude or roughly trimmed	10	E
2515.12.00	- - Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs	10	E
2515.20.00	- Ecaussine and other calcareous monumental or building stone; alabaster	10	E
2516.11.00	-- Crude or roughly trimmed	5	C
2516.12.00	- - Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs	5	C
2516.20.10	-- Crude or roughly trimmed	5	C
2516.20.20	- - Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs	5	C
2516.90.00	- Other monumental or building stone	5	C
2517.10.00	- Pebbles, gravel, broken or crushed stone, of the kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	5	A
2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	5	A
2517.30.00	- Tarred macadam	5	A
2517.41.00	-- Of marble	5	A
2517.49.00	-- Other	5	E
2518.10.00	- Dolomite, not calcined or sintered, called "crude"	5	A
2518.20.00	- Calcined or sintered dolomite	5	E
2518.30.00	- Dolomite ramming mix	5	A
2519.10.00	- Natural magnesium carbonate (magnesite)	0	A
2519.90.00	- Other	0	A
2520.10.00	- Gypsum; anhydrite	5	C
2520.20.00	- Plasters	5	C
2521.00.00	LIMESTONE FLUX; STONE OF THE KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT	5	A
2522.10.00	- Quicklime	10	E
2522.20.00	- Slaked lime	10	E
2522.30.00	- Hydraulic lime	10	C
2523.10.00	- Cement clinkers	5	E
2523.21.00	-- White cement, whether or not artificially coloured	0	A

SAC Code	Description	Base rate	Staging Category
2523.29.00	- - Other	10	F
2523.30.00	- Aluminous cement	10	E
2523.90.00	- Other hydraulic cements	10	E
2524.10.00	- Crocidolite	0	A
2524.90.10	- - Actinolite	0	A
2524.90.20	- - Anthophyllite	0	A
2524.90.30	- - Tremolite	0	A
2524.90.40	- - Amosite	0	A
2524.90.50	- - Chrysotile (white asbestos)	0	A
2524.90.90	- - Other	0	A
2525.10.00	- Crude mica and mica rifted into irregular sheets or splittings	0	A
2525.20.00	- Mica powder	0	A
2525.30.00	- Mica waste	0	A
2526.10.00	- Neither crushed nor powdered	0	A
2526.20.00	- Crushed or powdered	0	A
2528.00.10	Natural sodium borates and their concentrates (whether or not calcinated)	0	A
2528.00.90	- Other	0	A
2529.10.00	- Feldspar	0	A
2529.21.00	- - Containing by weight 97 % or less calcium fluoride	0	A
2529.22.00	- - Containing by weight more than 97 % calcium fluoride	0	A
2529.30.00	- Leucite; nepheline and nepheline syenite	0	A
2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	0	A
2530.20.00	- Kieserite, epsomite (natural magnesium sulphates)	0	A
2530.90.10	- - Natural cryolite; natural chiolite	0	A
2530.90.20	- - Natural micaceous iron oxides	0	A
2530.90.90	- - Other	0	A
2601.11.00	- - Non-agglomerated	0	A
2601.12.00	- - Agglomerated	0	A
2601.20.00	- Roasted iron pyrites (pyrites ashes)	0	A
2602.00.00	MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20 % OR MORE, CALCULATED ON THE DRY WEIGHT	0	A

SAC Code	Description	Base rate	Staging Category
2603.00.00	COPPER ORES AND CONCENTRATES	0	A
2604.00.00	NICKEL ORES AND CONCENTRATES	0	A
2605.00.00	COBALT ORES AND CONCENTRATES	0	A
2606.00.00	ALUMINIUM ORES AND CONCENTRATES	0	A
2607.00.00	LEAD ORES AND CONCENTRATES	0	A
2608.00.00	ZINC ORES AND CONCENTRATES	0	A
2609.00.00	TIN ORES AND CONCENTRATES	0	A
2610.00.00	CHROMIUM ORES AND CONCENTRATES	0	A
2611.00.00	TUNGSTEN ORES AND CONCENTRATES	0	A
2612.10.00	- Uranium ores and concentrates	0	A
2612.20.00	- Thorium ores and concentrates	0	A
2613.10.00	- Roasted	0	A
2613.90.00	- Other	0	A
2614.00.00	TITANIUM ORES AND CONCENTRATES	0	A
2615.10.00	- Zirconium ores and concentrates	0	A
2615.90.00	- Other	0	A
2616.10.00	- Silver ores and concentrates	5	A
2616.90.10	-- Of gold	5	A
2616.90.90	-- Other	5	A
2617.10.00	- Antimony ores and concentrates	0	A
2617.90.00	- Other	0	A
2618.00.00	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL	0	A
2619.00.00	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL	0	A
2620.11.00	-- Hard zinc spelter	0	A
2620.19.00	-- Other	0	A
2620.21.00	-- Leaded gasoline sludges and leaded anti-knock compound sludges	0	A
2620.29.00	-- Other	0	A
2620.30.00	- Containing mainly copper	0	A
2620.40.00	- Containing mainly aluminium	0	A
2620.60.00	- Containing arsenic, mercury, thallium or their mixtures, of the kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	0	A

SAC Code	Description	Base rate	Staging Category
2620.91.00	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	0	A
2620.99.00	- - Other	0	A
2621.10.00	- Ash and residues from the incineration of municipal waste	0	A
2621.90.00	- Other	0	A
2701.11.00	- - Anthracite	5	C
2701.12.00	- - Bituminous coal	5	A
2701.19.00	- - Other coal	5	C
2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	5	C
2702.10.00	- Lignites, whether or not pulverised, but not agglomerated	5	E
2702.20.00	- Agglomerated lignites	5	E
2703.00.00	PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED	0	A
2704.00.10	- Coke of coal	0	A
2704.00.90	- Other	0	A
2705.00.00	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	5	A
2706.00.00	TARS DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS	5	E
2707.10.00	- Benzol (benzene)	10	E
2707.20.00	- Toluol (toluene)	10	E
2707.30.00	- Xylol (xylenes)	10	E
2707.40.00	- Naphthalene	10	E
2707.50.00	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method	10	E
2707.91.00	- - Creosote oils	10	E
2707.99.10	- - - Phenols	10	E
2707.99.90	- - - Other	10	E
2708.10.00	- Pitch	10	C

SAC Code	Description	Base rate	Staging Category
2708.20.00	- Pitch coke	10	C
2709.00.10	- Crude petroleum	0	A
2709.00.90	- Other	0	A
2710.12.10	- - - Petroleum ether	0	A
2710.12.20	- - - Aviation gasoline	0	A
2710.12.30	- - - Other gasolines	0	A
2710.12.40	- - - White spirit	5	E
2710.12.51	- - - - Naphtha	5	E
2710.12.59	- - - - Other	5	E
2710.12.90	- - - Other	5	E
2710.19.11	- - - - Kerosene-type jet fuel ("Avjet turbo fuel")	0	A
2710.19.12	- - - - Other kerosenes	0	A
2710.19.13	- - - - Other oils for industrial use	0	A
2710.19.19	- - - - Other	5	E
2710.19.21	- - - - Diesel oil (gas oil)	0	A
2710.19.22	- - - - Fuel oil No. 6 (Bunker C)	0	A
2710.19.23	- - - - Other fuel oils	0	A
2710.19.24	- - - - Paraffinic or naphthenic base oils, refined	0	A
2710.19.29	- - - - Other	5	E
2710.19.91	- - - - Lubricating oils and greases	1	E
2710.19.92	- - - - Liquids for hydraulic systems	5	E
2710.19.93	- - - - Oils for use in agriculture, of the kind used for pest and disease control	0	A
2710.19.99	- - - - Other	10	E
2710.20.10	- - Light oils and preparations	5	E
2710.20.20	- - Medium oils and preparations	5	E
2710.20.30	- - Heavy oils and preparations	5	E
2710.20.90	- - Other preparations, not specified or included elsewhere	10	E
2710.91.00	- - - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	15	E
2710.99.00	- - Other	15	E
2711.11.00	- - Natural gas	0	A
2711.12.00	- - Propane	0	A
2711.13.00	- - Butanes	0	A
2711.14.00	- - Ethylene, propylene, butylene and butadiene	0	A

SAC Code	Description	Base rate	Staging Category
2711.19.00	- - Other	0	A
2711.21.00	- - Natural gas	0	A
2711.29.00	- - Other	0	A
2712.10.00	- Petroleum jelly	0	A
2712.20.00	- Paraffin wax containing less than 0.75 % oil by weight	0	A
2712.90.00	- Other	0	A
2713.11.00	- - Not calcined	0	A
2713.12.00	- - Calcined	5	C
2713.20.00	- Petroleum bitumen	0	A
2713.90.00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	5	E
2714.10.00	- Bitumionus or oil shales and tar sands	5	E
2714.90.00	- Other	0	A
2715.00.00	BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE BITUMINOUS MASTICS, CUT-BACKS)	1	C
2716.00.00	ELECTRICAL ENERGY	0	A
2801.10.00	- Chlorine	0	A
2801.20.00	- Iodine	0	A
2801.30.00	- Fluorine; bromine	0	A
2802.00.00	SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR	0	A
2803.00.00	CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT SPECIFIED OR INCLUDED ELSEWHERE)	0	A
2804.10.00	- Hydrogen	10	C
2804.21.00	- - Argon	0	A
2804.29.00	- - Other	0	A
2804.30.00	- Nitrogen	0	A
2804.40.00	- Oxygen	10	C
2804.50.00	- Boron; tellurium	0	A
2804.61.00	- Containing no less than 99.99 % silicon by weight	0	A
2804.69.00	- - Other	0	A
2804.70.00	- Phosphorus	0	A
2804.80.00	- Arsenic	0	A

SAC Code	Description	Base rate	Staging Category
2804.90.00	- Selenium	0	A
2805.11.00	-- Sodium	0	A
2805.12.00	-- Calcium	0	A
2805.19.00	-- Other	0	A
2805.30.00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	0	A
2805.40.00	- Mercury	0	A
2806.10.00	- Hydrogen chloride (hydrochloric acid)	0	A
2806.20.00	- Chlorosulphuric acid	0	A
2807.00.10	- Reagent grade sulphuric acid	0	A
2807.00.90	- Other	10	E
2808.00.00	NITRIC ACID; SULPHONITRIC ACIDS	0	A
2809.10.00	- Diphosphorus pentoxide	0	A
2809.20.00	- Phosphoric acid and polyphosphoric acids	0	A
2810.00.00	OXIDES OF BORON; BORIC ACIDS	0	A
2811.11.00	-- Hydrogen fluoride (hydrofluoric acid)	0	A
2811.19.10	--- Hydrogen cyanide (CAS 74-90-8)	0	A
2811.19.20	--- Perchloric acid (CAS 7601-90-3), with a concentration, by weight, not less than 72%	0	A
2811.19.90	--- Other	0	A
2811.21.00	-- Carbon dioxide	0	A
2811.22.00	-- Silicon dioxide	0	A
2811.29.10	--- Sulphur dioxide	0	A
2811.29.90	--- Other	0	A
2812.10.11	--- Phosphorus trichloride (CAS 7719-12-2)	0	A
2812.10.12	--- Phosphorus pentachloride (CAS 10026-13-8)	0	A
2812.10.13	--- Arsenic trichloride (CAS 7784-34-1)	0	A
2812.10.14	--- Sulfur monochloride (CAS 10025-67-9)	0	A
2812.10.15	--- Sulfur dichloride (CAS 10545-99-0)	0	A
2812.10.19	--- Other	0	A
2812.10.21	--- Phosphorus oxychloride (CAS 10025-87-3)	0	A
2812.10.22	--- Phosgene (CAS 75-44-5)	0	A
2812.10.23	--- Thionyl chloride (CAS 7719-09-7)	0	A
2812.10.29	--- Other	0	A
2812.90.00	- Other	0	A
2813.10.00	- Carbon disulphide	0	A
2813.90.00	- Other	0	A

SAC Code	Description	Base rate	Staging Category
2814.10.00	- Anhydrous ammonia (liquefied)	0	A
2814.20.00	- Ammonia in aqueous solution	0	A
2815.11.00	- - Solid	0	A
2815.12.00	- - In aqueous solution (soda lye or caustic soda)	0	A
2815.20.00	- Potassium hydroxide (caustic potash)	0	A
2815.30.00	- Peroxides of sodium or potassium	0	A
2816.10.00	- Hydroxide and peroxide of magnesium	0	A
2816.40.00	- Oxides, hydroxides and peroxides, of strontium or barium	0	A
2817.00.00	ZINC OXIDE; ZINC PEROXIDE	0	A
2818.10.00	- Artificial corundum, whether or not chemically defined	0	A
2818.20.00	- Aluminium oxide, other than artificial corundum	0	A
2818.30.00	- Aluminium hydroxide	0	A
2819.10.00	- Chromium trioxide	0	A
2819.90.00	- Other	0	A
2820.10.00	- Manganese dioxide	0	A
2820.90.00	- Other	0	A
2821.10.00	- Iron oxides and hydroxides	0	A
2821.20.00	- Earth colours	0	A
2822.00.00	COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES	0	A
2823.00.00	TITANIUM OXIDES	0	A
2824.10.00	- Lead monoxide (litharge, massicot)	0	A
2824.90.10	- - Red lead and orange lead	0	A
2824.90.90	- - Other	0	A
2825.10.00	- Hydrazine and hydroxylamine and their inorganic salts	0	A
2825.20.00	- Lithium oxide and hydroxide	0	A
2825.30.00	- Vanadium oxides and hydroxides	0	A
2825.40.00	- Nickel oxides and hydroxides	0	A
2825.50.00	- Copper oxides and hydroxides	0	A
2825.60.00	- Germanium oxides and zirconium dioxide	0	A
2825.70.00	- Molybdenum oxides and hydroxides	0	A
2825.80.00	- Antimony oxides	0	A
2825.90.00	- Other	0	A
2826.12.00	- - Of aluminium	0	A
2826.19.10	- - - Of ammonium or of sodium	0	A
2826.19.90	- - - Other	0	A

SAC Code	Description	Base rate	Staging Category
2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	0	A
2826.90.10	-- Fluorosilicates of sodium or of potassium	0	A
2826.90.90	-- Other	0	A
2827.10.00	- Ammonium chloride	0	A
2827.20.00	- Calcium chloride	0	A
2827.31.00	-- Of magnesium	0	A
2827.32.00	-- Of aluminium	0	A
2827.35.00	-- Of nickel	0	A
2827.39.10	--- Of iron	0	A
2827.39.20	--- Of cobalt	0	A
2827.39.30	--- Of zinc	0	A
2827.39.90	--- Other	0	A
2827.41.00	-- Of copper	0	A
2827.49.00	-- Other	0	A
2827.51.00	-- Bromides of sodium or of potassium	0	A
2827.59.00	-- Other	0	A
2827.60.00	- Iodides and iodide oxides	0	A
2828.10.00	- Commercial calcium hypochlorite and other calcium hypochlorites	5	A
2828.90.10	-- Sodium hypochlorite	10	C
2828.90.20	-- Other hypochlorites	0	A
2828.90.90	-- Other	0	A
2829.11.00	-- Of sodium	0	A
2829.19.00	-- Other	0	A
2829.90.10	-- Potassium bromate (CAS 7758-01-2)	0	A
2829.90.20	-- Potassium iodate (CAS 7758-05-6)	0	A
2829.90.30	-- Calcium iodate (CAS 7789-80-2)	0	A
2829.90.90	-- Other	0	A
2830.10.00	- Sodium sulphides	0	A
2830.90.10	-- Zinc sulphide	0	A
2830.90.20	-- Cadmium sulphide	0	A
2830.90.90	-- Other	0	A
2831.10.00	- Of sodium	0	A
2831.90.00	- Other	0	A
2832.10.00	- Sodium sulphites	0	A
2832.20.00	- Other sulphites	0	A

SAC Code	Description	Base rate	Staging Category
2832.30.00	- Thiosulphates	0	A
2833.11.00	-- Disodium sulphate	0	A
2833.19.00	-- Other	0	A
2833.21.00	-- Of magnesium	0	A
2833.22.00	-- Of aluminium	0	A
2833.24.00	-- Of nickel	0	A
2833.25.00	-- Of copper	0	A
2833.27.00	-- Of barium	0	A
2833.29.10	--- Of chromium	0	A
2833.29.20	--- Of zinc	0	A
2833.29.90	--- Other	0	A
2833.30.00	- Alums	0	A
2833.40.00	- Peroxosulphates (persulphates)	0	A
2834.10.00	- Nitrites	0	A
2834.21.00	-- Of potassium	0	A
2834.29.00	-- Other	0	A
2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	0	A
2835.22.00	-- Of mono- or disodium	0	A
2835.24.00	-- Of potassium	0	A
2835.25.00	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	0	A
2835.26.00	-- Other phosphates of calcium	0	A
2835.29.10	--- Of trisodium	0	A
2835.29.90	--- Other	0	A
2835.31.00	- Sodium triphosphate (sodium tripolyphosphate)	0	A
2835.39.00	-- Other	0	A
2836.20.00	- Disodium carbonate	0	A
2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)	0	A
2836.40.00	- Potassium carbonates	0	A
2836.50.00	- Calcium carbonate	0	A
2836.60.00	- Barium carbonate	0	A
2836.91.00	-- Lithium carbonates	0	A
2836.92.00	-- Strontium carbonate	0	A
2836.99.10	--- Commercial ammonium carbonate and other ammonium carbonates	0	A
2836.99.20	--- Lead carbonates	0	A

SAC Code	Description	Base rate	Staging Category
2836.99.90	- - - Other	0	A
2837.11.00	- - Of sodium	0	A
2837.19.00	- - Other	0	A
2837.20.00	- Complex cyanides	0	A
2839.11.00	- - Metasilicates	0	A
2839.19.00	- - Other	0	A
2839.90.10	- - Of potassium	0	A
2839.90.90	- - Other	0	A
2840.11.00	- - Anhydrous	0	A
2840.19.00	- - Other	0	A
2840.20.00	- Other borates	0	A
2840.30.00	- Peroxoborates (perborates)	0	A
2841.30.00	- Sodium dichromate	0	A
2841.50.10	- Chromates of zinc or of lead	0	A
2841.50.20	- - Ammonium dichromate (CAS 7789-09-5)	0	A
2841.50.90	- - Other	0	A
2841.61.00	- - Potassium permanganate	0	A
2841.69.00	- - Other	0	A
2841.70.00	- Molybdates	0	A
2841.80.00	- Wolframates (tungstates)	0	A
2841.90.10	- - Aluminates	0	A
2841.90.90	- - Other	0	A
2842.10.00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	0	A
2842.90.10	- - Fulminates, cyanates and thiocyanates	0	A
2842.90.90	- - Other	0	A
2843.10.00	- Colloidal precious metals	0	A
2843.21.00	- - Silver nitrate	0	A
2843.29.00	- - Other	0	A
2843.30.00	- Gold compounds	0	A
2843.90.00	- Other compounds; amalgams	0	A
2844.10.00	- Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds	0	A

SAC Code	Description	Base rate	Staging Category
2844.20.00	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	0	A
2844.30.00	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	0	A
2844.40.00	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	0	A
2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0	A
2845.10.00	- Heavy water (deuterium oxide)	0	A
2845.90.00	- Other	0	A
2846.10.00	- Cerium compounds	0	A
2846.90.00	- Other	0	A
2847.00.10	- With a concentration, by weight, not less than 70% (CAS 7722-84-1)	0	A
2847.00.90	- Other	0	A
2848.00.00	PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS	0	A
2849.10.00	- Of calcium	0	A
2849.20.00	- Of silicon	0	A
2849.90.00	- Other	0	A
2850.00.00	HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF HEADING 28.49	0	A
2852.10.00	- Chemically defined	0	A
2852.90.00	- Other	0	A
2853.00.10	- Cyanogen chloride (CAS 506-77-4)	0	A

SAC Code	Description	Base rate	Staging Category
2853.00.90	- Other	0	A
2901.10.00	- Saturated	0	A
2901.21.00	-- Ethylene	0	A
2901.22.00	-- Propene (propylene)	0	A
2901.23.00	-- Butene (butylene) and its isomers	0	A
2901.24.00	-- Buta-1,3-diene and isoprene	0	A
2901.29.10	--- Acetylene	10	C
2901.29.90	--- Other	0	A
2902.11.00	-- Cyclohexane	0	A
2902.19.10	--- Camphene (3,3 dimethyl-2-methylenenorcamphane)	0	A
2902.19.90	--- Other	0	A
2902.20.00	- Benzene	0	A
2902.30.00	- Toluene	0	A
2902.41.00	-- o-Xylene	5	A
2902.42.00	-- m-Xylene	5	A
2902.43.00	-- p-Xylene	5	A
2902.44.00	-- Mixed xylene isomers	5	A
2902.50.00	- Styrene	0	A
2902.60.00	- Ethylbenzene	0	A
2902.70.00	- Cumene	0	A
2902.90.00	- Other	0	A
2903.11.00	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	0	A
2903.12.00	-- Dichloromethane (methylene chloride)	0	A
2903.13.00	-- Chloroform (trichloromethane)	0	A
2903.14.00	-- Carbon tetrachloride	0	A
2903.15.00	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	0	A
2903.19.10	--- 1,1,1-Trichloroethane (methyl chloroform)	0	A
2903.19.90	--- Other	0	A
2903.21.00	-- Vinyl chloride (chloroethylene)	0	A
2903.22.00	-- Trichloroethylene	0	A
2903.23.00	-- Tetrachloroethylene (perchloroethylene)	0	A
2903.29.00	-- Other	0	A
2903.31.00	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	0	A
2903.39.10	--- 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-1-propene (CAS 382-21-8)	0	A

SAC Code	Description	Base rate	Staging Category
2903.39.21	---- Difluoromethane	0	A
2903.39.22	---- Trifluoromethane	0	A
2903.39.29	---- Other	0	A
2903.39.31	---- Difluoroethane	0	A
2903.39.32	---- Trifluoroethane	0	A
2903.39.33	---- Tetrafluoroethane	0	A
2903.39.34	---- Pentafluoroethane	0	A
2903.39.39	---- Other	0	A
2903.39.40	--- Methyl bromide	0	A
2903.39.90	--- Other	0	A
2903.71.00	-- Chlorodifluoromethane	0	A
2903.72.00	-- Dichlorotrifluoroethanes	0	A
2903.73.00	-- Dichlorofluoroethanes	0	A
2903.74.00	-- Chlorodifluoroethanes	0	A
2903.75.00	-- Dichloropentafluoropropanes	0	A
2903.76.10	--- Bromochlorodifluoromethane	0	A
2903.76.20	--- Bromotrifluoromethane	0	A
2903.76.30	--- Dibromotetrafluoroethanes	0	A
2903.77.10	--- Trichlorofluoromethane	0	A
2903.77.20	--- Dichlorodifluoromethane	0	A
2903.77.30	--- Trichlorotrifluoroethanes	0	A
2903.77.41	---- Dichlorotetrafluoroethanes	0	A
2903.77.42	---- Chloropentafluoroethane	0	A
2903.77.51	---- Chlorotrifluoromethane	0	A
2903.77.52	---- Pentachlorofluoroethane	0	A
2903.77.53	---- Tetrachlorodifluoroethane	0	A
2903.77.54	---- Other chlorofluoroethanes	0	A
2903.77.55	---- Heptachlorofluoropropanes, hexachlorodifluoropropanes	0	A
2903.77.56	- - - - Pentachlorotrifluoropropanes, tetrachlorotetrafluoropropanes	0	A
2903.77.57	- - - - Trichloropentafluoropropanes, dichlorohexafluoropropanes	0	A
2903.77.58	---- Chloroheptafluoropropanes	0	A
2903.77.59	---- Other chlorofluoropropanes	0	A
2903.77.90	--- Other	0	A
2903.78.00	-- Other perhalogenated derivatives	0	A

SAC Code	Description	Base rate	Staging Category
2903.79.11	---- Dichlorofluoromethane	0	A
2903.79.19	---- Other	0	A
2903.79.22	---- 2-chloro-1,1,1,2-tetrafluoroethane	0	A
2903.79.25	---- Trichlorofluoroethanes	0	A
2903.79.29	---- Other	0	A
2903.79.30	--- Dibromochloropropane (DBCP)	0	A
2903.79.60	--- Bromofluoromethane	0	A
2903.79.90	--- Other	0	A
2903.81.00	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	0	A
2903.82.10	--- Aldrin (ISO)	0	A
2903.82.20	--- Chlordane (ISO)	0	A
2903.82.30	--- Heptachlor (ISO)	0	A
2903.89.10	--- Camphechlor (Toxaphene)	0	A
2903.89.20	--- Mirex	0	A
2903.89.90	--- Other	0	A
2903.91.00	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	0	A
2903.92.10	--- Hexachlorobenzene (ISO)	0	A
2903.92.20	--- DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	0	A
2903.99.10	--- Pentachlorobenzene	0	A
2903.99.20	--- Hexabromobiphenyl (CAS 36355-01-8)	0	A
2903.99.90	--- Other	0	A
2904.10.00	- Derivatives containing only sulpho groups, their salts and ethyl esters	0	A
2904.20.00	- Derivatives containing only nitro or only nitroso groups	0	A
2904.90.10	-- Trichloronitromethane (Chloropicrin) (CAS 76-06-2)	0	A
2904.90.20	-- Perfluorooctane sulfonate	0	A
2904.90.90	-- Other	0	A
2905.11.00	-- Methanol (methyl alcohol)	0	A
2905.12.00	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	0	A
2905.13.00	-- Butan-1-ol (n-butyl alcohol)	0	A
2905.14.00	-- Other butanols	0	A

SAC Code	Description	Base rate	Staging Category
2905.16.00	-- Octanol (octyl alcohol) and its isomers	0	A
2905.17.00	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	0	A
2905.19.10	--- Pentanol (amyl alcohol) and its isomers	0	A
2905.19.91	---- Pinacolyl alcohol (CAS 464-07-3)	0	A
2905.19.99	---- Other	0	A
2905.22.00	-- Acyclic terpene alcohols	0	A
2905.29.00	-- Other	0	A
2905.31.00	-- Ethylene glycol (ethanediol)	0	A
2905.32.00	-- Propylene glycol (propane-1,2-diol)	0	A
2905.39.00	-- Other	0	A
2905.41.00	- - 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	0	A
2905.42.00	-- Pentaerythritol (pentaerythrite)	0	A
2905.43.00	-- Mannitol	0	A
2905.44.00	-- D-glucitol (sorbitol)	0	A
2905.45.00	-- Glycerol	5	A
2905.49.00	-- Other	0	A
2905.51.00	-- Ethchlorvynol (INN)	0	A
2905.59.00	-- Other	0	A
2906.11.00	-- Menthol	0	A
2906.12.00	- - Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	0	A
2906.13.00	-- Sterols and inositols	0	A
2906.19.10	--- Terpeneols	0	A
2906.19.90	--- Other	0	A
2906.21.00	-- Benzyl alcohol	0	A
2906.29.00	-- Other	0	A
2907.11.00	-- Phenol (hydroxybenzene) and its salts	0	A
2907.12.00	-- Cresols and their salts	0	A
2907.13.00	-- Octylphenol, nonylphenol and their isomers; salts thereof	0	A
2907.15.00	-- Naphthols and their salts	0	A
2907.19.10	--- Xylenols and their salts	0	A
2907.19.90	--- Other	0	A
2907.21.00	-- Resorcinol and its salts	0	A
2907.22.00	-- Hydroquinone and its salts	0	A

SAC Code	Description	Base rate	Staging Category
2907.23.00	- - - 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	0	A
2907.29.10	- - - Phenol-alcohols	0	A
2907.29.90	- - - Other	0	A
2908.11.00	- - Pentachlorophenol (ISO)	0	A
2908.19.00	- - Other	0	A
2908.91.00	- - Dinoseb (ISO) and its salts	0	A
2908.92.00	- - 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	0	A
2908.99.10	- - - Derivatives containing only sulpho groups, their salts and esters	0	A
2908.99.91	- - - - Picric acid (trinitrophenol) (CAS 88-89-1)	0	A
2908.99.99	- - - - Other	0	A
2909.11.00	- - Diethyl ether (ethyl oxide)	0	A
2909.19.00	- - Other	0	A
2909.20.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A
2909.30.10	- - Octabromodiphenyl ether	0	A
2909.30.20	- - Pentabromodiphenyl ether	0	A
2909.30.90	- - Other	0	A
2909.41.00	- - 2,2'-Oxydiethanol (diethylene glycol; digol)	0	A
2909.43.00	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	0	A
2909.44.10	- - - Monomethyl ethers of ethylene glycol or of diethylene glycol	0	A
2909.44.90	- - - Other	0	A
2909.49.00	- - Other	0	A
2909.50.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A
2909.60.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A
2910.10.00	- Oxirane (ethylene oxide)	0	A
2910.20.00	- Methyloxirane (propylene oxide)	0	A
2910.30.00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	0	A
2910.40.00	- Dieldrin (ISO, INN)	0	A

SAC Code	Description	Base rate	Staging Category
2910.90.10	-- Endrin (ISO)	0	A
2910.90.90	-- Other	0	A
2911.00.00	ACETALS AND SEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	A
2912.11.00	-- Methanal (formaldehyde)	0	A
2912.12.00	-- Ethanal (acetaldehyde)	0	A
2912.19.10	--- Butanal (butyraldehyde, normal isomer)	0	A
2912.19.90	--- Other	0	A
2912.21.00	-- Benzaldehyde (benzoic aldehyde)	0	A
2912.29.00	-- Other	0	A
2912.41.00	-- Vanillin (methyl-protocatechuic aldehyde)	0	A
2912.42.00	-- Ethylvanillin (ethyl protocatechuic aldehyde)	0	A
2912.49.10	--- Aldehyde-alcohols	0	A
2912.49.90	--- Other	0	A
2912.50.00	- Cyclic polymers of aldehydes	0	A
2912.60.00	- Paraformaldehyde	0	A
2913.00.00	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING 29.12	0	A
2914.11.00	-- Acetone	0	A
2914.12.00	-- Butanone (methyl ethyl ketone)	0	A
2914.13.00	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	0	A
2914.19.00	-- Other	0	A
2914.22.00	-- Cyclohexanone and methylcyclohexanones	0	A
2914.23.00	-- Ionones and methylionones	0	A
2914.29.10	--- Camphor	0	A
2914.29.90	--- Other	0	A
2914.31.00	-- Phenylacetone (phenylpropan-2-one)	0	A
2914.39.00	-- Other	0	A
2914.40.00	- Ketone-alcohols and ketone-aldehydes	0	A
2914.50.00	- Ketone-phenols and ketones with other oxygen function	0	A
2914.61.00	-- Anthraquinone	0	A
2914.69.00	-- Other	0	A
2914.70.10	-- Chlordecone	0	A

SAC Code	Description	Base rate	Staging Category
2914.70.90	-- Other	0	A
2915.11.00	-- Formic acid	0	A
2915.12.00	-- Salts of formic acid	0	A
2915.13.00	-- Esters of formic acid	0	A
2915.21.00	-- Acetic acid	0	A
2915.24.00	-- Acetic anhydride	0	A
2915.29.10	--- Sodium acetate	0	A
2915.29.20	--- Cobalt acetates	0	A
2915.29.90	--- Other	0	A
2915.31.00	-- Ethyl acetate	0	A
2915.32.00	-- Vinyl acetate	0	A
2915.33.00	-- n-Butyl acetate	0	A
2915.36.00	-- Dinoseb acetate (ISO)	0	A
2915.39.10	--- Isobutyl acetate	0	A
2915.39.20	--- 2-Ethoxyethyl acetate	0	A
2915.39.90	--- Other	0	A
2915.40.00	- Mono-, di- or trichloroacetic acids, their salts and esters	0	A
2915.50.00	- Propionic acid, its salts and esters	0	A
2915.60.00	- Butanoic (butyric) acids, pentanoic (valeric) acids, their salts and esters	0	A
2915.70.00	- Palmitic acid, stearic acid, their salts and esters	0	A
2915.90.00	- Other	0	A
2916.11.00	-- Acrylic acid and its salts	0	A
2916.12.00	-- Esters of acrylic acid	0	A
2916.13.00	-- Methacrylic acid and its salts	0	A
2916.14.00	-- Esters of methacrylic acid	0	A
2916.15.00	-- Oleic, linoleic or linolenic acids, their salts and esters	0	A
2916.16.00	-- Binapacryl (ISO)	0	A
2916.19.00	-- Other	0	A
2916.20.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A
2916.31.00	-- Benzoic acid, its salts and esters	0	A
2916.32.00	-- Benzoyl peroxide and benzoyl chloride	0	A
2916.34.00	-- Phenylacetic acid and its salts	0	A
2916.39.10	--- Esters of phenylacetic acid	0	A

SAC Code	Description	Base rate	Staging Category
2916.39.90	--- Other	0	A
2917.11.00	-- Oxalic acid, its salts and esters	0	A
2917.12.10	--- Dioctyl adipate, di-isobutyl adipate, didecyl adipate and diisodecyl adipate	0	A
2917.12.90	--- Other	0	A
2917.13.00	-- Azelaic acid, sebacic acid, their salts and esters	0	A
2917.14.00	-- Maleic anhydride	0	A
2917.19.00	-- Other	0	A
2917.20.00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A
2917.32.10	--- Of a purity of 99 % or more	0	A
2917.32.90	--- Other	10	C
2917.33.00	-- Dinonyl or didecyl orthophthalates	0	A
2917.34.10	--- Dibutyl orthophthalates	0	A
2917.34.90	--- Other	0	A
2917.35.00	-- Phthalic anhydride	0	A
2917.36.00	-- Terephthalic acid and its salts	0	A
2917.37.00	-- Dimethyl terephthalate	0	A
2917.39.00	-- Other	0	A
2918.11.00	-- Lactic acid, its salts and esters	0	A
2918.12.00	-- Tartaric acid	0	A
2918.13.00	-- Salts and esters of tartaric acid	0	A
2918.14.00	-- Citric acid	0	A
2918.15.00	-- Salts and esters of citric acid	0	A
2918.16.00	-- Gluconic acid, its salts and esters	0	A
2918.18.00	-- Chlorobenzilate (ISO)	0	A
2918.19.10	--- 2,2-Diphenyl-2-hydroxyacetic acid (CAS 76-93-7)	0	A
2918.19.90	--- Other	0	A
2918.21.00	-- Salicylic acid and its salts	0	A
2918.22.00	-- O-Acetylsalicylic acid, its salts and esters	0	A
2918.23.00	-- Other esters of salicylic acid and their salts	0	A
2918.29.00	-- Other	0	A
2918.30.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A

SAC Code	Description	Base rate	Staging Category
2918.91.00	- - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	0	A
2918.99.00	- - Other	0	A
2919.10.00	- Tris(2,3-dibromopropyl) phosphate	0	A
2919.90.00	- Other	0	A
2920.11.10	- - - Parathion (ISO)	0	A
2920.11.20	- - - Parathion-methyl (ISO) (methyl-parathion)	0	A
2920.19.00	- - Other	0	A
2920.90.11	- - - Trimethyl phosphite (CAS 121-45-9)	0	A
2920.90.12	- - - Triethyl phosphite (CAS 122-52-1)	0	A
2920.90.13	- - - Dimethyl phosphite (CAS 868-85-9)	0	A
2920.90.14	- - - Diethyl phosphite (CAS 762-04-9)	0	A
2920.90.19	- - - Other	0	A
2920.90.20	- - Endosulfan	0	A
2920.90.90	- - Other	0	A
2921.11.00	- - Methylamine, di- or trimethylamine and their salts	0	A
2921.19.10	- - - Diethylamine and its salts	0	A
2921.19.21	- - - - bis(2-chloroethyl) ethylamine (nitrogen mustard HN1) (CAS 538-07-8)	0	A
2921.19.22	- - - - bis(2-chloroethyl) methylamine (nitrogen mustard HN2) (CAS 51-75-2)	0	A
2921.19.23	- - - - tri(2-chloroethyl) amine (nitrogen mustard HN3) (CAS 555-77-1)	0	A
2921.19.24	- - - - Chlorides N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) ethylamine and corresponding protonated salts thereof	0	A
2921.19.29	- - - - Other	0	A
2921.19.90	- - - Other	0	A
2921.21.00	- - Ethylenediamine and its salts	0	A
2921.22.00	- - Hexamethylenediamine and its salts	0	A
2921.29.00	- - Other	0	A
2921.30.00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	0	A
2921.41.00	- - Aniline and its salts	0	A
2921.42.00	- - Aniline derivatives and their salts	0	A
2921.43.10	- - - Trifluralin (a,a,a-trifluoro- 2,6-dinitro-N,N-dipropyl-p-toluidine)	5	A

SAC Code	Description	Base rate	Staging Category
2921.43.20	--- Toluidine	0	A
2921.43.30	--- Chloromethylaniline	0	A
2921.43.90	--- Other	0	A
2921.44.00	-- Diphenylamine and its derivatives; salts thereof	0	A
2921.45.00	- - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	0	A
2921.46.00	- - Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), ethylamphetamine (INN), phenacemphamine (INN), phentermine (INN), lephetamine (INN), levamphetamine (INN) and mefenorex (INN); salts thereof	0	A
2921.49.00	-- Other	0	A
2921.51.00	- - o-, m-, p-Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	0	A
2921.59.00	-- Other	0	A
2922.11.00	-- Monoethanolamine and its salts	0	A
2922.12.00	-- Diethanolamine and its salts	0	A
2922.13.00	-- Triethanolamine and its salts	0	A
2922.14.00	-- Dextropropoxyphene (INN) and its salts	0	A
2922.19.11	- - - - N, N-dimethylaminoethanol (CAS 108-01-0) and corresponding protonated salts	0	A
2922.19.12	- - - - N,N-Diethylaminoethanol (CAS 100-37-8) and corresponding protonated salts	0	A
2922.19.19	---- Other	0	A
2922.19.20	--- Ethyldiethanolamine (CAS 139-87-7)	0	A
2922.19.30	--- Methyldiethanolamine (CAS 105-59-9)	0	A
2922.19.90	--- Other	0	A
2922.21.00	-- Aminonaphthosulphonic acids and their salts	0	A
2922.29.10	--- Anisidines, dianisidines, phenetidines, and their salts	0	A
2922.29.90	--- Other	0	A
2922.31.00	-- Amphepramone (INN), methadone (INN) and normethadone (INN); salts thereof	0	A
2922.39.00	-- Other	0	A
2922.41.00	-- Lysine and its esters; salts thereof	0	A
2922.42.00	-- Glutamic acid and its salts	0	A

SAC Code	Description	Base rate	Staging Category
2922.43.00	-- Anthranilic acid and its salts	0	A
2922.44.00	-- Tilidine (INN) and its salts	0	A
2922.49.00	-- Other	0	A
2922.50.00	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	0	A
2923.10.00	- Choline and its salts	0	A
2923.20.00	- Lecithins and other phosphoaminolipids	0	A
2923.90.00	- Other	0	A
2924.11.00	-- Meprobamate (INN)	0	A
2924.12.10	--- Fluoroacetamide (ISO)	0	A
2924.12.20	--- Phosphamidon (ISO)	0	A
2924.12.30	--- Monocrotophos (ISO)	0	A
2924.19.00	-- Other	0	A
2924.21.00	-- Ureines and their derivatives; salts thereof	0	A
2924.23.00	- - 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	0	A
2924.24.00	-- Ethinamate (INN)	0	A
2924.29.00	-- Other	0	A
2925.11.00	-- Saccharin and its salts	0	A
2925.12.00	-- Glutethimide (INN)	0	A
2925.19.00	-- Other	0	A
2925.21.00	-- Chlordimeform (ISO)	0	A
2925.29.00	-- Other	0	A
2926.10.00	- Acrylonitrile	0	A
2926.20.00	- 1-Cyanoguanidine (dicyandiamide)	0	A
2926.30.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano2-dimethylamino-4,4-diphenylbutane)	0	A
2926.90.00	- Other	0	A
2927.00.00	DIAZO-, AZO- OR AZOXY-COMPOUNDS	0	A
2928.00.00	ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE	0	A
2929.10.00	- Isocyanates	0	A
2929.90.10	- - Dihalides N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) phosphoramidic	0	A

SAC Code	Description	Base rate	Staging Category
2929.90.20	- - N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) phosphoramidates dialkyl (methyl, ethyl, propyl (normal or iso propyl))	0	A
2929.90.90	- - Other	0	A
2930.20.00	- Thiocarbamates and dithiocarbamates	0	A
2930.30.00	- Thiuram mono-, di- or tetrasulphides	0	A
2930.40.00	- Methionine	0	A
2930.50.10	- - Methamidophos (ISO)	5	A
2930.50.20	- - Captafol (ISO)	0	A
2930.90.20	- - Dithiocarbonates (xanthates and xanthogenates)	0	A
2930.90.31	- - - 2-chloroethyl chloromethyl sulfide (CAS 2625-76-5)	0	A
2930.90.32	- - - bis(2-chloroethyl) sulfide (CAS 505-60-2)	0	A
2930.90.33	- - - bis(2-chloroethylthio) methane (CAS 63869-13-6)	0	A
2930.90.34	- - - 1,2-bis(2-chloroethyl(thio)) ethane (CAS 3563-36-8)	0	A
2930.90.35	- - - 1,3-Bis(2-chloroethylthio) n-propane (CAS 63905-10-2)	0	A
2930.90.36	- - - 1,4-Bis(2-chloroethylthio) n-butane (CAS 142868-93-7)	0	A
2930.90.37	- - - 1,5-bis(2-chloroethylthio) n-pentane (CAS 142868-94-8)	0	A
2930.90.38	- - - bis(2-chloroethylthiomethyl) ether (CAS 63918-90-1) and bis(2-chloroethylthioethyl) ether (CAS 63918-89-8)	0	A
2930.90.39	- - - Other	0	A
2930.90.41	- - - VX (S-2-diisopropylaminoethoxyethylmethylphosphonothiolate) (CAS 50782-69-9)	0	A
2930.90.49	- - - Other	0	A
2930.90.91	- - - Amiton (O,O-Diethyl S-2-(diethylamino)ethyl phosphorothiolate) (CAS 78-53-5) and their corresponding alkylated or protonated salts	0	A
2930.90.92	- - N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) aminoetanotioles-2 and its corresponding protonated salts	0	A
2930.90.93	- - - Thiodiglycol (CAS 111-48-8)	0	A

SAC Code	Description	Base rate	Staging Category
2930.90.94	- - - Fonophos (O-Ethyl S-phenyl ethyl phosphonothiolothionate) (CAS 944-22-9)	0	A
2930.90.99	- - - Other	0	A
2931.10.10	-- Tetramethyl lead	0	A
2931.10.20	-- Tetraethyl lead	0	A
2931.20.10	-- Tributyl stannan (CAS 688-73-3)	0	A
2931.20.90	-- Other	0	A
2931.90.10	- - Alkyl-lead, other than those specified in tariff subdivisions 2931.10.10 or 2931.10.20	0	A
2931.90.21	- - - Sarin (O-Isopropyl methylphosphonofluoridate) (CAS 107-44-8)	0	A
2931.90.22	- - - Soman (O-Pinacolyl methylphosphonofluoridate) (CAS 96-64-0)	0	A
2931.90.23	- - - Chlorosarin (O-Isopropyl methylphosphonochloridate) (CAS 1445-76-7)	0	A
2931.90.24	- - - Chlorosoman (O-pinacolyl methylphosphonochloridate) (CAS 7040-57-5)	0	A
2931.90.29	- - - Other	0	A
2931.90.31	- - - Tabun (O-Ethyl N,N-dimethyl phosphoramidocyanidate) (CAS 77-81-6)	0	A
2931.90.39	- - - Other	0	A
2931.90.41	- - - Lewisite 1 (2-Chlorovinylchloroarsine) (CAS 541-25-3)	0	A
2931.90.42	- - - Lewisite 2 (Bis(2-chlorovinyl)chloroarsine) (CAS 40334-69-8)	0	A
2931.90.43	- - - Lewisite 3 (Tris-(2-Chlorovinyl) arsine) (CAS 40334-70-1)	0	A
2931.90.49	- - - Other	0	A
2931.90.51	- - - DF (Methylphosphonyl difluoride) (CAS 676-99-3)	0	A
2931.90.59	- - - Other	0	A
2931.90.61	- - - QL (O-Ethyl O-2-diisopropylaminoethyl methylphosphonite) (CAS 57856-11-8)	0	A
2931.90.69	- - - Other	0	A
2931.90.71	- - - Methylphosphonyl dichloride (CAS 676-97-1)	0	A
2931.90.72	- - - Dimethyl methylphosphonate (CAS 756-79-6)	0	A
2931.90.79	- - - Other	0	A
2931.90.90	-- Other	0	A

SAC Code	Description	Base rate	Staging Category
2932.11.00	-- Tetrahydrofuran	0	A
2932.12.00	-- 2-Furaldehyde (furfuraldehyde)	0	A
2932.13.00	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	0	A
2932.19.00	-- Other	0	A
2932.20.10	-- Coumarin, methylcoumarins and ethylcoumarins	0	A
2932.20.90	-- Other lactones	0	A
2932.91.00	-- Isosafrole	0	A
2932.92.00	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	0	A
2932.93.00	-- Piperonal	0	A
2932.94.00	-- Safrole	0	A
2932.95.00	-- Tetrahydrocannabinols (all isomers)	0	A
2932.99.00	-- Other	0	A
2933.11.00	-- Phenazone (antipyrin) and its derivatives	0	A
2933.19.00	-- Other	0	A
2933.21.00	-- Hydantoin and its derivatives	0	A
2933.29.00	-- Other	0	A
2933.31.00	-- Pyridine and its salts	0	A
2933.32.00	-- Piperidine and its salts	0	A
2933.33.00	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	0	A
2933.39.10	--- 3-Quinuclidinol (CAS 1619-34-7)	0	A
2933.39.20	--- BZ (3-Quinuclidinyl benzilate) (CAS 6581-06-2)	0	A
2933.39.90	--- Other	0	A
2933.41.00	-- Levorphanol (INN) and its salts	0	A
2933.49.00	-- Other	0	A
2933.52.00	-- Malonylurea (barbituric acid) and its salts	0	A
2933.53.00	-- Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutobarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	0	A

SAC Code	Description	Base rate	Staging Category
2933.54.00	- - Other derivatives of malonylurea (barbituric acid); salts thereof	0	A
2933.55.00	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	0	A
2933.59.00	-- Other	0	A
2933.61.00	-- Melamine	0	A
2933.69.00	-- Other	0	A
2933.71.00	-- 6-Hexanelactam (epsilon-caprolactam)	0	A
2933.72.00	-- Clobazam (INN) and methyprylon (INN)	0	A
2933.79.00	-- Other lactams	0	A
2933.91.00	- - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	0	A
2933.99.00	-- Other	0	A
2934.10.00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	0	A
2934.20.00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	0	A
2934.30.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	0	A
2934.91.00	- - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	0	A
2934.99.00	-- Other	0	A
2935.00.00	SULPHONAMIDES	0	A

SAC Code	Description	Base rate	Staging Category
2936.21.10	- - - Retinyl palmitate	0	A
2936.21.90	- - - Other	0	A
2936.22.00	- - Vitamin B1 and its derivatives	0	A
2936.23.00	- - Vitamin B2 and its derivatives	0	A
2936.24.00	- - D- or DL-Pantothenic acid (vitamin B3 or vitamin B5) and its derivatives	0	A
2936.25.00	- - Vitamin B6 and its derivatives	0	A
2936.26.00	- - Vitamin B12 and its derivatives	0	A
2936.27.00	- - Vitamin C and its derivatives	0	A
2936.28.00	- - Vitamin E and its derivatives	0	A
2936.29.00	- - Other vitamins and their derivatives	0	A
2936.90.10	- - Provitamins, unmixed	0	A
2936.90.90	- - Other	0	A
2937.11.00	- - Somatotropin, its derivatives and structural analogues	0	A
2937.12.00	- - Insulin and its salts	0	A
2937.19.00	- - Other	0	A
2937.21.00	- - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	0	A
2937.22.00	- - Halogenated derivatives of corticosteroidal hormones	0	A
2937.23.00	- - Oestrogens and progestogens	0	A
2937.29.00	- - Other	0	A
2937.50.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	0	A
2937.90.11	- - - Epinephrine (adrenaline)	0	A
2937.90.19	- - - Other	0	A
2937.90.20	- - Derivatives of amino acids	0	A
2937.90.90	- - Other	0	A
2938.10.00	- Rutoside (rutin) and its derivatives	0	A
2938.90.00	- Other	0	A

SAC Code	Description	Base rate	Staging Category
2939.11.00	-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	0	A
2939.19.00	-- Other	0	A
2939.20.10	-- Quinine and its salts	0	A
2939.20.90	-- Other	0	A
2939.30.00	- Caffeine and its salts	0	A
2939.41.00	-- Ephedrine and its salts	0	A
2939.42.00	-- Pseudoephedrine (INN) and its salts	0	A
2939.43.00	-- Cathine (INN) and its salts	0	A
2939.44.00	-- Norephedrine and its salts	0	A
2939.49.00	-- Other	0	A
2939.51.00	-- Fenethylamine (INN) and its salts	0	A
2939.59.00	-- Other	0	A
2939.61.00	-- Ergometrine (INN) and its salts	0	A
2939.62.00	-- Ergotamine (INN) and its salts	0	A
2939.63.00	-- Lysergic acid and its salts	0	A
2939.69.00	-- Other	0	A
2939.91.00	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	0	A
2939.99.00	-- Other	0	A
2940.00.00	SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE (LEVULOSE); SUGAR ETHERS, SUGAR ACETALS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADING 29.37, 29.38 OR 29.39	0	A
2941.10.00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	0	A
2941.20.00	- Streptomycins and their derivatives; salts thereof	0	A
2941.30.00	- Tetracyclines and their derivatives; salts thereof	0	A
2941.40.00	- Chloramphenicol and its derivatives, salts thereof	0	A
2941.50.00	- Erythromycin and its derivatives; salts thereof	0	A

SAC Code	Description	Base rate	Staging Category
2941.90.00	- Other	0	A
2942.00.00	OTHER ORGANIC COMPOUNDS	0	A
3001.20.00	- Extracts of glands or other organs or of their secretions	0	A
3001.90.10	-- Human bones, organs and tissues, for grafts or transplants	0	A
3001.90.20	-- Glands and other organs, dried, whether or not powdered	0	A
3001.90.90	-- Other	0	A
3002.10.10	-- Anti-snakebite sera, other than anti-cobra or anti-coral snake sera	0	A
3002.10.90	-- Other	0	A
3002.20.00	- Vaccines for medicinal use	0	A
3002.30.00	- Vaccines for veterinary use	0	A
3002.90.10	-- Saxitoxin (CAS 35523-89-8)	0	A
3002.90.20	-- Ricin (CAS 9009-86-3)	0	A
3002.90.90	-- Other	0	A
3003.10.10	-- For human use	0	A
3003.10.20	-- For veterinary use	0	A
3003.20.10	-- For human use	0	A
3003.20.20	-- For veterinary use	0	A
3003.31.00	-- Containing insulin	0	A
3003.39.10	--- For human use	0	A
3003.39.20	--- For veterinary use	0	A
3003.40.11	--- Containing ephedrine and its salts	0	A
3003.40.12	--- Containing pseudoephedrine and its salts	0	A
3003.40.13	--- Containing norephedrine and its salts	0	A
3003.40.19	--- Other	0	A
3003.40.21	--- Containing ephedrine and its salts	0	A
3003.40.22	--- Containing pseudoephedrine and its salts	0	A
3003.40.23	--- Containing norephedrine and its salts	0	A
3003.40.29	--- Other	0	A
3003.90.11	--- For human use	0	A
3003.90.12	--- For veterinary use	0	A
3003.90.21	--- For human use	0	A
3003.90.22	--- For veterinary use	0	A
3003.90.91	--- For human use	0	A

SAC Code	Description	Base rate	Staging Category
3003.90.92	--- For veterinary use	0	A
3004.10.10	-- For human use	5	C
3004.10.20	-- For veterinary use	5	E
3004.20.10	-- For human use	5	E
3004.20.20	-- For veterinary use	5	E
3004.31.00	-- Containing insulin	5	E
3004.32.10	--- For human use	5	E
3004.32.20	--- For veterinary use	5	E
3004.39.10	--- For human use	5	E
3004.39.20	--- For veterinary use	5	E
3004.40.11	--- Containing ephedrine and its salts	5	E
3004.40.12	--- Containing pseudoephedrine and its salts	5	E
3004.40.13	--- Containing norephedrine and its salts	5	E
3004.40.19	--- Other	5	C
3004.40.21	--- Containing ephedrine and its salts	5	E
3004.40.22	--- Containing pseudoephedrine and its salts	5	E
3004.40.23	--- Containing norephedrine and its salts	5	E
3004.40.29	--- Other	5	E
3004.50.10	-- For human use	5	E
3004.50.20	-- For veterinary use	5	E
3004.90.11	--- For human use	5	E
3004.90.12	--- For veterinary use	5	E
3004.90.21	--- For human use	5	E
3004.90.22	--- For veterinary use	5	E
3004.90.91	--- For human use	5	C
3004.90.92	--- For veterinary use	5	E
3005.10.00	- Adhesive dressings and other articles having an adhesive layer	0	A
3005.90.00	- Other	5	C
3006.10.00	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	0	A
3006.20.00	- Blood-grouping reagents	0	A

SAC Code	Description	Base rate	Staging Category
3006.30.10	-- Opacifying preparations	0	A
3006.30.20	-- Diagnostic reagents	0	A
3006.40.00	- Dental cements and other dental fillings; bone reconstruction cements	0	A
3006.50.00	- First-aid boxes and kits	5	A
3006.60.00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0	A
3006.70.00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	0	A
3006.91.00	-- Appliances identifiable for ostomy use	0	A
3006.92.00	-- Pharmaceutical waste	15	A
3101.00.00	ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILISERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE PRODUCTS	0	A
3102.10.00	- Urea, whether or not in aqueous solution	0	A
3102.21.00	-- Ammonium sulphate	0	A
3102.29.00	-- Other	0	A
3102.30.00	- Ammonium nitrate, whether or not in aqueous solution	0	A
3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	0	A
3102.50.00	- Sodium nitrate	0	A
3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	0	A
3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	0	A
3102.90.10	-- Calcium cyanamide	0	A
3102.90.90	-- Other	0	A
3103.10.00	- Superphosphates	5	E
3103.90.10	-- Basic slag	0	A
3103.90.90	-- Other	0	A
3104.20.00	- Potassium chloride	0	A

SAC Code	Description	Base rate	Staging Category
3104.30.00	- Potassium sulphate	0	A
3104.90.10	- - Carnallite, sylvite and other natural potassium salts, in raw form	0	A
3104.90.90	- - Other	0	A
3105.10.00	- Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	0	A
3105.20.00	- Mineral or chemical fertilisers containing the three fertilising elements: nitrogen, phosphorus and potassium	5	E
3105.30.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	0	A
3105.40.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	0	A
3105.51.00	- - Containing nitrates and phosphates	5	E
3105.59.00	- - Other	5	E
3105.60.00	- Mineral or chemical fertilisers containing the two fertilising elements: phosphorus and potassium	5	E
3105.90.00	- Other	5	E
3201.10.00	- Quebracho extract	0	A
3201.20.00	- Wattle extract	0	A
3201.90.00	- Other	0	A
3202.10.00	- Synthetic organic tanning substances	0	A
3202.90.00	- Other	0	A
3203.00.00	COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCLUDING DYEING EXTRACTS BUT EXCLUDING ANIMAL BLACK), WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN	0	A
3204.11.00	- - Disperse dyes and preparations based thereon	0	A
3204.12.00	- - Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon	0	A
3204.13.00	- - Basic dyes and preparations based thereon	0	A
3204.14.00	- - Direct dyes and preparations based thereon	0	A

SAC Code	Description	Base rate	Staging Category
3204.15.00	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon	0	A
3204.16.00	- - Reactive dyes and preparations based thereon	0	A
3204.17.00	- - Pigments and preparations based thereon	0	A
3204.19.00	- - Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	0	A
3204.20.00	- Synthetic organic products of the kind used as fluorescent brightening agents	0	A
3204.90.00	- Other	0	A
3205.00.00	COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES	0	A
3206.11.00	- - Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	0	A
3206.19.00	- - Other	0	A
3206.20.00	- Pigments and preparations based on chromium compounds	0	A
3206.41.00	- - Ultramarine and preparations based thereon	0	A
3206.42.00	- - Lithopone and other pigments and preparations based on zinc sulphide	0	A
3206.49.10	- - - Pigments and preparations based on cadmium compounds	0	A
3206.49.20	- - - Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	0	A
3206.49.90	- - - Other	0	A
3206.50.00	- Inorganic products of the kind used as luminophores	0	A
3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	0	A
3207.20.00	- Vitriifiable enamels and glazes, engobes (slips) and similar preparations	0	A
3207.30.00	- Liquid lustres and similar preparations	0	A
3207.40.00	- Glass frit and other glass, in the form of powder, granules or flakes	0	A
3208.10.10	- - Oven drying anti-rust enamel paints, for coating metal strips	0	A
3208.10.20	- - Printer's varnish	0	A
3208.10.30	- - Colourless varnish, for curing concrete for road construction	0	A

SAC Code	Description	Base rate	Staging Category
3208.10.40	-- Put up in aerosol containers	15	E
3208.10.50	-- Solutions as defined in note 4 of this Chapter	0	A
3208.10.90	-- Other	15	E
3208.20.10	-- Printer's varnish	0	A
3208.20.20	-- Colourless varnish, for curing concrete for road construction	0	A
3208.20.30	-- Put up in aerosol containers	15	E
3208.20.40	-- Solutions as defined in note 4 of this chapter	0	A
3208.20.90	-- Other	15	E
3208.90.10	-- Solutions as defined in note 4 of this chapter	0	A
3208.90.20	-- Printer's varnish	0	A
3208.90.30	-- Colourless varnish, for curing concrete for road construction	0	A
3208.90.40	-- Epoxyphenolic paints and varnishes for sanitary use	0	A
3208.90.50	-- Put up in aerosol containers	15	E
3208.90.91	--- Other paints	15	E
3208.90.92	--- Other varnishes	15	E
3209.10.10	-- Printer's varnish	0	A
3209.10.90	-- Other	15	E
3209.90.10	-- Other paints	15	E
3209.90.20	-- Other varnishes	15	E
3210.00.10	- Prepared water pigments of the kind used for finishing leather	0	A
3210.00.90	- Other	15	G
3211.00.00	PREPARED DRIERS	0	A
3212.10.00	- Stamping foils	0	A
3212.90.10	-- Aluminium powder dispersed in non-aqueous media	5	E
3212.90.20	-- Other pigments dispersed in non-aqueous media	0	A
3212.90.90	-- Other	5	E
3213.10.00	- Colours in sets	5	G
3213.90.00	- Other	5	E
3214.10.11	--- Based on acrylic polymers or polyesters	5	E
3214.10.19	--- Other	0	A
3214.10.20	-- Painters' fillings	5	E
3214.90.00	- Other	5	E
3215.11.10	--- Offset printing ink	0	A
3215.11.20	--- For retouching negatives for printing	0	A

SAC Code	Description	Base rate	Staging Category
3215.11.30	--- Screen printing ink	0	A
3215.11.90	--- Other	10	E
3215.19.10	--- Offset printing ink	0	A
3215.19.20	--- For retouching negatives for printing	0	A
3215.19.30	--- Screen printing ink	0	A
3215.19.90	--- Other	10	E
3215.90.00	- Other	0	A
3301.12.00	-- Of orange	0	A
3301.13.00	-- Of lemon	0	A
3301.19.10	--- Of bergamot	0	A
3301.19.20	--- Of lime	0	A
3301.19.90	--- Other	0	A
3301.24.00	-- Of peppermint (Mentha piperita)	0	A
3301.25.00	-- Of other mints	0	A
3301.29.10	--- Of geranium	0	A
3301.29.20	--- Of jasmine	0	A
3301.29.30	--- Of lavender or of lavandin	0	A
3301.29.40	--- Of vetiver	0	A
3301.29.90	--- Other	0	A
3301.30.00	- Resinoids	0	A
3301.90.00	- Other	0	A
3302.10.10	-- Of a kind used in the food industries	5	C
3302.10.20	- - Of a kind used in the drinks industries, whether or not containing ethyl alcohol	5	C
3302.90.10	-- Of a kind used in the tobacco industry	0	A
3302.90.20	-- Of a kind used in the oral hygiene or dental industries	0	A
3302.90.90	-- Other	5	E
3303.00.00	PERFUMES AND TOILET WATERS	15	E
3304.10.00	- Lip make-up preparations	15	E
3304.20.00	- Eye make-up preparations	15	E
3304.30.00	- Manicure or pedicure preparations	15	E
3304.91.00	-- Powders, whether or not compressed	15	E
3304.99.00	-- Other	15	E
3305.10.00	- Shampoos	15	E
3305.20.00	- Preparations for permanent waving or straightening	15	E
3305.30.00	- Hair lacquers	15	E

SAC Code	Description	Base rate	Staging Category
3305.90.00	- Other	15	E
3306.10.00	- Dentifrices	15	E
3306.20.00	- Yarn used to clean between the teeth (dental floss)	15	A
3306.90.00	- Other	15	E
3307.10.00	- Pre-shave, shaving or aftershave preparations	15	E
3307.20.00	- Personal deodorants and antiperspirants	15	E
3307.30.00	- Perfumed bath salts and other bath preparations	15	E
3307.41.00	- - "Agarbatti" and other odoriferous preparations which operate by burning	15	C
3307.49.00	- - Other	15	E
3307.90.10	- - Contact lens solutions or artificial eye solutions, including artificial tears	5	E
3307.90.90	- - Other	15	E
3401.11.11	- - - - Medicated, other than disinfectant	5	E
3401.11.19	- - - - Other	15	E
3401.11.20	- - - Organic surface-active products and preparations for use as soap	10	E
3401.11.30	- - - Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	5	E
3401.19.00	- - Other	15	E
3401.20.10	- - Liquid soap, medicated (other than disinfectant)	5	E
3401.20.90	- - Other	15	E
3401.30.00	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	15	E
3402.11.10	- - - Water-soluble salts of alkylaryl sulphonic acids	10	E
3402.11.90	- - - Other	0	A
3402.12.00	- - Cationic	0	A
3402.13.00	- - Non-ionic	0	A
3402.19.00	- - Other	0	A
3402.20.00	- Preparations put up for retail sale	15	E
3402.90.11	- - - Based on water-soluble salts of alkylaryl sulphonic acids or phosphoric esters	10	E
3402.90.19	- - - Other	5	E
3402.90.20	- - Washing preparations and cleaning preparations	15	E
3403.11.00	- - Preparations for the treatment of textile materials, leather, furskins or other materials	0	A

SAC Code	Description	Base rate	Staging Category
3403.19.00	-- Other	0	A
3403.91.10	--- Of a kind used for the oil or grease treatment of leather, with a basis of diethanolamines and oxidised or sulphonated oils	5	C
3403.91.90	--- Other	0	A
3403.99.00	-- Other	0	A
3404.20.00	- Of poly(oxyethylene) (polyethylene glycol)	0	A
3404.90.10	-- Of chemically modified lignite	0	A
3404.90.90	-- Other	0	A
3405.10.00	- Polishes, creams and similar preparations for footwear or leather	15	E
3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	15	E
3405.30.00	- Polishes (lustres) and similar preparations for coachwork, other than metal polishes	15	E
3405.40.00	- Scouring pastes and powders and other scouring preparations	15	E
3405.90.10	-- Waxes containing solvents or emulsified, not containing other added substances	0	A
3405.90.20	-- Metal polishes, in containers of a net content of 1 kg or more	5	A
3405.90.90	-- Other	15	E
3406.00.00	CANDLES, TAPERS AND THE LIKE	15	E
3407.00.00	MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS KNOWN AS "DENTAL WAX" OR AS "DENTAL IMPRESSION COMPOUNDS", PUT UP IN SETS, IN PACKINGS FOR RETAIL SALE OR IN PLATES, HORSESHOE SHAPES, STICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER	5	A
3501.10.00	- Casein	0	A
3501.90.00	- Other	5	C
3502.11.00	-- Dried	0	A
3502.19.00	-- Other	0	A

SAC Code	Description	Base rate	Staging Category
3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	0	A
3502.90.00	- Other	0	A
3503.00.10	- Gelatin and derivatives thereof	0	A
3503.00.90	- Other	5	C
3504.00.00	PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED	0	A
3505.10.10	-- Dextrins	0	A
3505.10.20	-- Pregelatinised or esterified starch	0	A
3505.10.90	-- Other	5	E
3505.20.00	- Glues	10	E
3506.10.00	- Products of any kind suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	15	E
3506.91.10	- - - Prepared thermoplastic adhesives based on polyamides or polyesters, with a melting point of between 180 °C and 240 °C	5	C
3506.91.20	- - - Thermoplastic adhesive based on styrene-butadiene copolymers and hydrocarbon resins with a melting temperature above 75 °C	0	A
3506.91.90	- - - Other	15	E
3506.99.00	-- Other	15	E
3507.10.00	- Rennet and concentrates thereof	0	A
3507.90.00	- Other	0	A
3601.00.00	PROPELLENT POWDERS	0	A
3602.00.10	- Based on ammonium nitrate	15	A
3602.00.90	- Other	10	A
3603.00.00	SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS	0	A
3604.10.00	- Fireworks	15	A
3604.90.00	- Other	15	A
3605.00.00	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 36.04	15	E

SAC Code	Description	Base rate	Staging Category
3606.10.00	- Liquid or liquefied-gas fuels in containers of the kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	15	A
3606.90.10	-- Ferro-cerium and other pyrophoric alloys	5	A
3606.90.90	-- Other	15	A
3701.10.00	- For X-ray	0	A
3701.20.00	- Instant print film	10	A
3701.30.10	- - Photomechanical process plates of the type used in photolithography, heliography, photoengraving, etc.	0	A
3701.30.90	-- Other	10	A
3701.91.00	-- For colour photography (polychrome)	10	A
3701.99.00	-- Other	10	A
3702.10.00	- For X-ray	0	A
3702.31.10	--- Instant print film	10	A
3702.31.90	--- Other	10	A
3702.32.10	--- Instant print film	10	A
3702.32.90	--- Other	10	A
3702.39.10	--- Instant print film	10	A
3702.39.90	--- Other	10	A
3702.41.10	--- Instant print film	10	A
3702.41.90	--- Other	10	A
3702.42.10	--- Instant print film	10	A
3702.42.90	--- Other	10	A
3702.43.10	--- Instant print film	10	A
3702.43.90	--- Other	10	A
3702.44.10	--- Instant print film	10	A
3702.44.90	--- Other	10	A
3702.52.10	--- Of a length not exceeding 14 m	10	A
3702.52.20	--- Of a length exceeding 14 m	10	A
3702.53.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	10	A
3702.54.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	10	A
3702.55.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10	A
3702.56.00	-- Of a width exceeding 35 mm	10	A

SAC Code	Description	Base rate	Staging Category
3702.96.00	- - Of a width not exceeding 35 mm and of a length not exceeding 30 m	10	A
3702.97.00	- - Of a width not exceeding 35 mm and of a length exceeding 30 m	10	A
3702.98.00	- - Of a width exceeding 35 mm	10	A
3703.10.00	- In rolls of a width exceeding 610 mm	10	A
3703.20.00	- Other, for colour photography (polychrome)	0	A
3703.90.10	- - Heliographic paper, for monochrome photography	10	A
3703.90.90	- - Other	10	A
3704.00.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	10	A
3705.10.00	- For offset reproduction	10	A
3705.90.10	- - Microfilm	10	A
3705.90.90	- - Other	10	A
3706.10.00	- Of a width of 35 mm or more	5	A
3706.90.00	- Other	5	A
3707.10.00	- Sensitising emulsions	0	A
3707.90.00	- Other	0	A
3801.10.00	- Artificial graphite	0	A
3801.20.00	- Colloidal or semi-colloidal graphite	0	A
3801.30.00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	0	A
3801.90.00	- Other	0	A
3802.10.00	- Activated carbon	0	A
3802.90.00	- Other	0	A
3803.00.00	TALL OIL, WHETHER OR NOT REFINED	0	A
3804.00.00	RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF HEADING 38.03	0	A
3805.10.00	- Gum, wood or sulphate turpentine oils (sulphate turpentine)	5	C
3805.90.10	- - Pine oil	5	C
3805.90.90	- - Other	5	C
3806.10.00	- Rosin and resin acids	5	C

SAC Code	Description	Base rate	Staging Category
3806.20.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	5	C
3806.30.00	- Ester gums	0	A
3806.90.00	- Other	5	C
3807.00.00	WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWERS PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH	0	A
3808.50.11	- - - In articles such as tablets and candles, that act due to combustion, and fly-papers	10	E
3808.50.12	- - - Containing DDT, aldrin, dieldrin, toxaphene, chlordimeform, chlordane, heptachlor	5	E
3808.50.13	- - - Containing binapacryl, 1,2-dibromoethane, ethylene dichloride, parathion	5	E
3808.50.14	- - - Containing lindane, mercury compounds, fluoroacetamide, pentachlorophenol, monocrotophos, phosphamidon	5	E
3808.50.15	- - - Based on methamidophos and methyl parathion	5	E
3808.50.16	- - - Cyclohexane, 1,2,3,4,5,6 hexachloro (HCH)	5	E
3808.50.19	- - - Other	5	E
3808.50.21	- - - With a base of chromated copper arsenate, of the kind used for preserving wood, in containers of a net content of 125 kg or more	0	A
3808.50.22	- - - Containing hexachlorobenzene, pentachlorophenol, binapacryl, oxides of mercury	5	E
3808.50.23	- - - Containing captafol	5	E
3808.50.29	- - - Other	5	E
3808.50.31	- - - Containing dinoseb (ISO)	5	E
3808.50.32	- - - Containing 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic	5	E
3808.50.39	- - - Other	5	E
3808.50.40	- - Disinfectants	15	E
3808.50.51	- - - Containing fluoroacetamide	10	E
3808.50.59	- - - Other	10	E
3808.50.92	- - - Containing chlorobenzilate, phosphamidon	5	E

SAC Code	Description	Base rate	Staging Category
3808.50.93	--- Dry powder formulations with a mixture containing mainly: benomyl (CAS 17804-35-2), carbofuran (CAS 1563-66-2) and thiram (CAS 137-26-8)	5	E
3808.50.99	--- Other	5	E
3808.91.10	- - - In articles such as tablets and candles, that act due to combustion, and fly-papers	10	E
3808.91.20	--- Containing endrin	5	E
3808.91.31	---- Containing chloropicrin at a rate not less than 30% by weight	5	E
3808.91.39	---- Other	5	E
3808.91.40	---- Containing chloropicrin at a rate not less than 30% by weight other than those referred to in subdivision 3808.91.31	5	E
3808.91.50	---- Mirex or declordano	5	E
3808.91.90	--- Other	5	E
3808.92.10	--- With a base of chromated copper arsenate, of the kind used for preserving wood, in containers of a net content of 125 kg or more	0	A
3808.92.90	--- Other	5	E
3808.93.00	- - Herbicides, anti-sprouting products and plant-growth regulators	5	C
3808.94.10	--- Based on pine oil and quaternary ammonium surface-active agents	15	E
3808.94.90	--- Other	15	E
3808.99.10	--- Rodenticides	10	E
3808.99.21	---- Containing chloropicrin at a rate not less than 30% by weight	5	E
3808.99.29	---- Other	5	E
3808.99.30	---- Containing chloropicrin at a rate not less than 30% by weight other than those referred to in tariff subdivision 3808.99.21	5	E
3808.99.90	--- Other	5	E
3809.10.00	- With a basis of amylaceous substances	5	C
3809.91.00	- - Of a kind used in the textile or like industries	5	C
3809.92.00	- - Of a kind used in the paper or like industries	5	C
3809.93.00	- - Of a kind used in the leather or like industries	5	C

SAC Code	Description	Base rate	Staging Category
3810.10.00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	0	A
3810.90.00	- Other	0	A
3811.11.00	-- Based on lead compounds	5	A
3811.19.00	-- Other	5	C
3811.21.10	--- Containing 30 % or more but not more than 40 % of such oils	0	A
3811.21.90	--- Other	0	A
3811.29.00	-- Other	0	A
3811.90.00	- Other	5	C
3812.10.00	- Prepared rubber accelerators	0	A
3812.20.00	- Compound plasticisers for rubber or plastics	5	C
3812.30.10	-- For rubber	0	A
3812.30.21	--- Stabilisers for poly(vinyl chloride) (PVC) based on organic salts of heavy metals	0	A
3812.30.29	--- Other	0	A
3813.00.00	PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES	0	A
3814.00.10	- Solvents and thinners	5	C
3814.00.90	- Other	0	A
3815.11.00	-- With nickel or nickel compounds as the active substance	0	A
3815.12.00	-- With precious metal or precious metal compounds as the active substance	0	A
3815.19.00	-- Other	0	A
3815.90.10	-- Catalysts based on methyl ethyl ketone peroxide or organo-cobalt compounds	10	E
3815.90.90	-- Other	0	A
3816.00.00	REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING 38.01	0	A
3817.00.10	- Mixed alkylbenzenes	0	A
3817.00.20	- Mixed alkyl naphthalenes	0	A

SAC Code	Description	Base rate	Staging Category
3818.00.00	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; Chemical Compounds Doped For Use In Electronics	0	A
3819.00.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	10	E
3820.00.00	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	5	C
3821.00.10	- Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like)	0	A
3821.00.20	- Prepared culture media for the development or maintenance of plant, human or animal cells	10	C
3822.00.00	DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING 30.02 OR 30.06; CERTIFIED REFERENCE MATERIALS	0	A
3823.11.00	-- Stearic acid	0	A
3823.12.00	-- Oleic acid	0	A
3823.13.00	--Tall oil fatty acids	0	A
3823.19.00	-- Other	0	A
3823.70.00	- Industrial fatty alcohols	0	A
3824.10.10	-- Based on natural resinous products	0	A
3824.10.90	-- Other	0	A
3824.30.00	- Non-agglomerated metal carbides mixed together or with metallic binders	0	A
3824.40.00	- Prepared additives for cements, mortars or concretes	0	A
3824.50.00	- Non-refractory mortars and concretes	0	A
3824.60.00	- Sorbitol other than that of subheading 2905.44	0	A
3824.71.00	- - Containing chlorofluorocarbons (CFC), whether or not containing hydrochlorofluorocarbons (HCFC), perfluorocarbons (PFC) or hydrofluorocarbons (HFC)	0	A
3824.72.00	- - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	0	A

SAC Code	Description	Base rate	Staging Category
3824.73.00	-- Containing hydrobromofluorocarbons (HBFC)	0	A
3824.74.00	-- Containing hydrochlorofluorocarbons (HCFC), whether or not containing perfluorocarbons (PFC) or hydrofluorocarbons (HFC), but not containing chlorofluorocarbons (CFC)	0	A
3824.75.00	-- Containing carbon tetrachloride	10	C
3824.76.00	-- Containing 1,1,1-trichloroethane (methylchloroform)	10	C
3824.77.00	-- Containing bromomethane (methyl bromide) or bromochloromethane	0	A
3824.78.00	-- Containing perfluorocarbons (PFC) or hydrofluorocarbons (HFC), but not containing chlorofluorocarbons (CFC) or hydrochlorofluorocarbons (HCFC)	0	A
3824.79.00	-- Other	0	A
3824.81.00	-- Containing oxirane (ethylene oxide)	10	C
3824.82.00	-- Containing polychlorinated biphenyls (PCB), polychlorinated terphenyls (PCT) or polybrominated biphenyls (PBB)	10	C
3824.83.00	-- Containing tris (2,3-dibromopropyl) phosphate	10	C
3824.90.10	-- Preparations for rubber or plastics, not elsewhere specified or included	0	A
3824.90.20	-- Gelling agents, hardeners, anti-peeling agents and other preparations for paint and varnish, not elsewhere specified or included	0	A
3824.90.30	-- Preparations of the kind used in the manufactures of inks and other preparations used in printing, not elsewhere specified or included	0	A
3824.90.40	-- Additives and other preparations for electrolytic baths for electro-deposition on metal strips	0	A
3824.90.51	--- Of alkylbenzene sulphonic acids and their derivatives	10	C
3824.90.59	--- Other	10	E
3824.90.60	-- Other inorganic preparations, including mixtures of trace elements	0	A
3824.90.70	-- Fluids with a basis of diphenyl for use as refrigerants	0	A
3824.90.80	-- Articles producing a lighting effect for signalling and safety purposes	0	A

SAC Code	Description	Base rate	Staging Category
3824.90.91	- - - Naphthenic acids, their water-insoluble salts and their esters	0	A
3824.90.92	- - With a basis of ethylenebisdithiocarbamate manganese complex with zinc ion, with a concentration greater than or equal to 85%	0	A
3824.90.99	- - - Other	10	E
3825.10.00	- Municipal waste	10	C
3825.20.00	- Sewage sludge	10	C
3825.30.00	- Clinical waste	10	C
3825.41.00	- - Halogenated	10	C
3825.49.00	- - Other	10	C
3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	10	C
3825.61.00	- - Mainly containing organic constituents	10	C
3825.69.00	- - Other	10	C
3825.90.00	- Other	10	C
3826.00.00	BIODIESEL AND MIXTURES THEREOF, NOT CONTAINING OR CONTAINING LESS THAN 70 PERCENT BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MATERIALS	10	E
3901.10.00	- Polyethylene having a specific gravity of less than 0.94	0	A
3901.20.00	- Polyethylene having a specific gravity of 0.94 or more	0	A
3901.30.00	- Ethylene-vinyl acetate copolymers	0	A
3901.90.00	- Other	0	A
3902.10.00	- Polypropylene	0	A
3902.20.00	- Polyisobutylene	0	A
3902.30.00	- Propylene copolymers	0	A
3902.90.00	- Other	0	A
3903.11.00	- - Expansible	0	A
3903.19.00	- - Other	0	A
3903.20.00	- Styrene-acrylonitrile (SAN) copolymers	0	A
3903.30.00	- Acrylonitrile-butadiene-styrene (ABS) copolymers	0	A
3903.90.00	- Other	0	A
3904.10.00	- Poly(vinyl chloride), not mixed with any other substances	0	A

SAC Code	Description	Base rate	Staging Category
3904.21.10	- - - Granules, flakes, lumps and powders of poly(vinyl chloride) (PVC) (known commercially as PVC compound)	5	X
3904.21.20	- - - In other primary forms, food or pharmaceutical grade	5	X
3904.21.90	- - - Other	0	A
3904.22.10	- - - Granules, flakes, lumps and powders of poly(vinyl chloride) (PVC) (known commercially as PVC compound)	5	X
3904.22.90	- - - Other	0	A
3904.30.00	- Vinyl chloride-vinyl acetate copolymers	0	A
3904.40.00	- Other vinyl chloride copolymers	0	A
3904.50.00	- Vinylidene chloride polymers	0	A
3904.61.00	- - Polytetrafluoroethylene	0	A
3904.69.00	- - Other	0	A
3904.90.00	- Other	0	A
3905.12.00	- - In aqueous dispersion	0	A
3905.19.00	- - Other	0	A
3905.21.00	- - In aqueous dispersion	0	A
3905.29.00	- - Other	0	A
3905.30.00	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	0	A
3905.91.00	- - Copolymers	0	A
3905.99.00	- - Other	0	A
3906.10.00	- Poly(methyl methacrylate)	0	A
3906.90.00	- Other	0	A
3907.10.00	- Polyacetals	0	A
3907.20.00	- Other polyethers	0	A
3907.30.00	- Epoxide resins	0	A
3907.40.00	- Polycarbonates	0	A
3907.50.10	- - Containing drying oils or palm oil	5	E
3907.50.90	- - Other	0	A
3907.60.00	- Poly(ethylene terephthalate)	0	A
3907.70.00	- Poly(lactic acid)	0	A
3907.91.20	- - - Isophthalic	0	A
3907.91.80	- - - Other	5	A
3907.99.10	- - - In solution in styrene	5	A

SAC Code	Description	Base rate	Staging Category
3907.99.90	- - - Other	0	A
3908.10.00	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	0	A
3908.90.00	- Other	0	A
3909.10.00	- Urea resins; thiourea resins	0	A
3909.20.00	- Melamine resins	0	A
3909.30.00	- Other amino-resins	0	A
3909.40.00	- Phenolic resins	0	A
3909.50.00	- Polyurethanes	0	A
3910.00.00	SILICONES IN PRIMARY FORMS	0	A
3911.10.00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	0	A
3911.90.00	- Other	0	A
3912.11.00	- - Non-plasticised	0	A
3912.12.00	- - Plasticised	0	A
3912.20.00	- Cellulose nitrates (including collodions)	0	A
3912.31.00	- - Carboxymethylcellulose and its salts	0	A
3912.39.00	- - Other	0	A
3912.90.00	- Other	0	A
3913.10.00	- Alginic acid, its salts and esters	0	A
3913.90.00	- Other	0	A
3914.00.00	ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS 39.01 TO 39.13, IN PRIMARY FORMS	0	A
3915.10.00	- Of polymers of ethylene	0	A
3915.20.00	- Of polymers of styrene	0	A
3915.30.00	- Of polymers of vinyl chloride	0	A
3915.90.00	- Of other plastics	0	A
3916.10.10	- - Monofilaments	5	A
3916.10.90	- - Other	0	A
3916.20.10	- - Monofilaments	5	X
3916.20.90	- - Other	0	A
3916.90.11	- - - Of nylon	0	A
3916.90.19	- - - Other	5	X
3916.90.90	- - Other	0	A
3917.10.00	- Artificial guts of hardened protein or of cellulosic plastics	0	A
3917.21.00	- - Of polymers of ethylene	5	X

SAC Code	Description	Base rate	Staging Category
3917.22.00	-- Of polymers of propylene	5	G
3917.23.10	--- Tubes, pipes and hoses of poly(vinyl chloride) (PVC) of an external diameter exceeding 26 mm but not exceeding 400 mm	15	X
3917.23.20	--- Tubes, pipes and hoses of poly(vinyl chloride) (PVC) or of chlorinated poly(vinyl chloride) (C-PVC) of an external diameter not exceeding 26 mm	15	X
3917.23.30	--- Tubes, pipes and hoses of poly(vinyl chloride) (PVC) or of chlorinated poly(vinyl chloride) (C-PVC), whether or not metallized, of an external diameter of less than 40 mm, with or without fittings, for emptying sinks and wash basins	15	G
3917.23.90	--- Other	5	X
3917.29.10	--- Tubes of epoxy resins reinforced with glass fiber, of the kind used for conducting hydrocarbons, subterraneously	0	A
3917.29.90	--- Other	5	G
3917.31.00	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	5	G
3917.32.11	--- With a strip fitted with emitters or drippers for a drip irrigation system	0	A
3917.32.19	---- Other	15	X
3917.32.30	--- Flexible tubes, pipes and hoses, corrugated	5	G
3917.32.40	--- Hoses of poly(vinyl chloride) (PVC) of an external diameter of 12.5 mm or more but no more than 51 mm	15	X
3917.32.50	--- Tubular casings of poly(vinylidene chloride) (PVDC), printed	0	A
3917.32.90	--- Other	5	X
3917.33.20	--- Hoses of polyethylene or of poly(vinyl chloride) (PVC) of an external diameter of 12.5 mm or more but no more than 51 mm	15	X
3917.33.90	--- Other	5	X
3917.39.20	--- Flexible tubes, pipes and hoses, corrugated	5	G
3917.39.90	--- Other	5	G
3917.40.10	--- Of poly(vinyl chloride) (PVC), of an external diameter not exceeding 110 mm	15	X

SAC Code	Description	Base rate	Staging Category
3917.40.20	-- Other, of the kind used for drip-irrigation system tubes, pipes and hoses as specified in tariff subdivision 3917.32.11	0	A
3917.40.30	-- Of epoxy resins reinforced with glass fiber, of the kind used in the tubes classified under tariff subdivision 3917.29.10	0	A
3917.40.90	-- Other	5	G
3918.10.00	- Of polymers of vinyl chloride	10	G
3918.90.00	- Of other plastics	10	X
3919.10.10	-- Of a width not exceeding 10 cm	10	F
3919.10.90	-- Other	5	X
3919.90.00	- Other	0	A
3920.10.11	--- High density, twist type	0	A
3920.10.19	--- Other	10	X
3920.10.20	-- Of ethylene acetate-vinyl copolymers, of a thickness of 2 mm or more but no greater than 50 mm	10	X
3920.10.91	--- Flexible, of a thickness not exceeding 0.10 mm, neither printed nor metallized	0	A
3920.10.99	--- Other	5	X
3920.20.13	--- Laminated, reinforced or even combined with other polymers, metallized or not	5	X
3920.20.14	--- Other, metallized	0	A
3920.20.19	--- Other	0	A
3920.20.21	--- Metallized	10	X
3920.20.29	--- Other	10	X
3920.20.90	-- Other	0	A
3920.30.11	--- Sheets or plates	10	X
3920.30.19	--- Other	5	G
3920.30.20	-- Printed	10	X
3920.43.11	---- Of a thickness exceeding 400 microns	10	E
3920.43.19	---- Other	10	E
3920.43.20	---- Flexible, of a thickness exceeding 400 microns	0	A
3920.43.31	---- Stratified, reinforced or combined with other polymers, neither printed nor metallized	5	G
3920.43.32	---- Not printed, metallized	5	G
3920.43.33	---- Printed, not metallized	10	X
3920.43.34	---- Printed, metallized	10	X

SAC Code	Description	Base rate	Staging Category
3920.43.39	---- Other	0	A
3920.49.11	---- Of a thickness exceeding 400 microns	10	X
3920.49.19	---- Other	10	X
3920.49.20	--- Flexible, of a thickness exceeding 400 microns	0	A
3920.49.31	---- Laminates, reinforced or intermixed with other polymers, neither printed nor metallized	5	G
3920.49.32	---- Not printed, metallized	5	G
3920.49.33	---- Printed, not metallized	10	X
3920.49.34	---- Printed, metallized	10	X
3920.49.39	---- Other	0	A
3920.51.10	--- Of a thickness of 1 mm or more but not exceeding 40 mm	0	A
3920.51.90	--- Other	5	A
3920.59.00	-- Other	5	A
3920.61.00	-- Of polycarbonates	5	A
3920.62.13	---- Laminated, reinforced or even combined with other polymers, metallized or not	5	X
3920.62.14	---- Other, metallized	0	A
3920.62.19	---- Other	0	A
3920.62.21	---- Metallized	10	X
3920.62.29	---- Other	10	X
3920.62.90	--- Other	0	A
3920.63.00	-- Of unsaturated polyesters	0	A
3920.69.00	-- Of other polyesters	0	A
3920.71.11	---- Stratified, reinforced or combined with other polymers, not metallized	5	G
3920.71.12	---- Metallized	5	G
3920.71.19	---- Other	0	A
3920.71.21	---- Metallized	10	X
3920.71.29	---- Other	10	X
3920.73.00	-- Of cellulose acetate	0	A
3920.79.10	--- Of vulcanized fiber	0	A
3920.79.90	--- Other	0	A
3920.91.00	-- Of poly(vinyl butyral)	5	A
3920.92.13	---- Stratified, reinforced or combined with other polymers, neither printed nor metallized	5	G
3920.92.14	---- Not printed, metallized	5	G

SAC Code	Description	Base rate	Staging Category
3920.92.15	---- Printed, not metallized	10	X
3920.92.16	---- Printed, metallized	10	X
3920.92.19	---- Other	0	A
3920.92.20	--- Rigid	5	G
3920.93.00	-- Of amino-resins	5	G
3920.94.00	-- Of phenolic resins	5	A
3920.99.00	-- Of other plastics	0	A
3921.11.00	-- Of polymers of styrene	5	A
3921.12.00	-- Of polymers of vinyl chloride	10	A
3921.13.00	-- Of polyurethanes	5	A
3921.14.00	-- Of regenerated cellulose	0	A
3921.19.10	- - - Of polyethylene, of the kind used in the manufacture of separators for electrical accumulators, put up in rolls	0	A
3921.19.90	--- Other	5	F
3921.90.10	-- Rigid, reinforced or with reinforcing net	5	A
3921.90.20	-- With a basis of layers of paper, impregnated with melamine or phenolic resins (formica type)	0	A
3921.90.30	-- Fabrics coated on both sides with or completely enveloped in poly(vinyl chloride) (PVC)	10	A
3921.90.41	--- Neither printed nor metallized	5	X
3921.90.42	--- Not printed, metallized	5	X
3921.90.43	--- Printed, not metallized	10	X
3921.90.44	--- Printed, metallized	10	X
3921.90.90	-- Other	5	X
3922.10.10	-- Sinks	10	X
3922.10.20	-- Baths, shower-baths and wash-basins	15	X
3922.20.00	- Lavatory seats and covers	10	X
3922.90.00	- Other	10	X
3923.10.00	- Boxes, cases, crates and similar articles	10	X
3923.21.10	- - - Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like)	0	A
3923.21.20	- - - Aseptic bags multilaminated by thermal bonding, with a hermetic filling device and clasp, of an external diameter of no less than 30 mm and a capacity of no less than 5 kilos	0	A
3923.21.90	--- Other	10	X

SAC Code	Description	Base rate	Staging Category
3923.29.10	- - - Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like)	0	A
3923.29.90	- - - Other	10	X
3923.30.10	-- Isothermic containers other than vacuum containers	5	X
3923.30.20	- - Containers with adhesive covers, tear tab openings or perforatable closures	5	X
3923.30.91	- - - Preforms for beverage containers	5	X
3923.30.93	- - - Dropper-type containers, with lids incorporating safety strips, for the pharmaceutical industry	10	X
3923.30.99	- - - Other	10	X
3923.40.10	- - Cassettes (whether or not with cases) and spools for typewriter ribbons and similar spools, not incorporating ribbons	5	E
3923.40.90	-- Other	0	A
3923.50.10	-- Pouring stoppers, whether or not threaded	0	A
3923.50.20	- - "Roll-on" spheres, whether or not with the neck of the container	0	A
3923.50.30	-- Threaded lids with safety strip	0	A
3923.50.40	-- Dropper-type threaded lids and press-on lids with safety strip	10	X
3923.50.90	-- Other	10	X
3923.90.10	-- Moulded sheets for packing and transporting eggs	5	G
3923.90.20	-- Fastenings for containers (for example for "six-packs")	0	A
3923.90.30	-- Moulded containers and packaging for suppositories	10	E
3923.90.90	-- Other	10	X
3924.10.10	-- Handles	5	X
3924.10.90	-- Other	15	X
3924.90.10	-- Teats for babies' feeding bottles	10	A
3924.90.90	-- Other	15	X
3925.10.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	0	A
3925.20.00	- Doors, windows and their frames and thresholds for doors	15	X
3925.30.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	15	A
3925.90.10	-- Front plates for electrical switches and sockets	10	X

SAC Code	Description	Base rate	Staging Category
3925.90.20	-- Channels and fittings therefor for electrical installations	0	A
3925.90.90	-- Other	10	X
3926.10.10	-- Erasers	10	C
3926.10.90	-- Other	15	X
3926.20.00	- Articles of apparel and clothing accessories, including gloves, mittens and mitts	15	A
3926.30.00	- Fittings for furniture, coachwork or the like	10	A
3926.40.00	- Statuettes and other ornaments	15	G
3926.90.10	-- Accessories for general use as defined in Note 2 to Section XV, other than those classified in other subheadings of this subchapter	5	C
3926.90.20	-- Transmission, conveyor or elevator belts or belting	0	A
3926.90.30	-- Diving suits and protective masks, including bee veils for apiculture and ear muffs	0	A
3926.90.40	-- Laboratory, hygienic or pharmaceutical articles, whether or not graduated or calibrated	0	A
3926.90.50	-- Gaskets or seals	5	C
3926.90.91	- - - Printed labels, metallized in a bath of aluminium and backed with paper	5	C
3926.90.92	- - - Boot and shoe lasts	0	A
3926.90.93	- - - Reflecting articles for road or safety signs	5	X
3926.90.94	- - - Moulded plates with more than 200 cavities, for sowing seeds (seed beds)	0	A
3926.90.95	- - - Impermeable covers of the kind used as silos	0	A
3926.90.99	- - - Other	15	X
4001.10.00	- Natural rubber latex, whether or not pre-vulcanized	5	A
4001.21.00	-- Smoked sheets	5	C
4001.22.00	-- Technically specified natural rubber (TSNR)	5	C
4001.29.00	-- Other	5	C
4001.30.00	- Balata, gutta-percha, guayule, chicle and similar natural gums	5	C
4002.11.00	-- Latex	0	A
4002.19.00	-- Other	0	A
4002.20.00	- Butadiene rubber (BR)	0	A
4002.31.00	-- Isobutene-isoprene (butyl) rubber (IIR)	0	A
4002.39.00	-- Other	0	A

SAC Code	Description	Base rate	Staging Category
4002.41.00	-- Latex	0	A
4002.49.00	-- Other	0	A
4002.51.00	-- Latex	0	A
4002.59.00	-- Other	0	A
4002.60.00	- Isoprene rubber (IR)	0	A
4002.70.00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	0	A
4002.80.00	- Mixtures of any product of heading 40.01 with any product of this heading	0	A
4002.91.00	-- Latex	0	A
4002.99.00	-- Other	0	A
4003.00.00	RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS	5	C
4004.00.00	WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM	0	A
4005.10.00	- Rubber compounded with carbon black or silica	0	A
4005.20.00	- Solutions; dispersions other than those of subheading 4005.10	10	C
4005.91.10	--- Synthetic rubber strips (buffer strips), of rectangular cross-section, of a thickness not exceeding 5 mm and a width not exceeding 28 cm (for filling or sticking tyre treads to tyre bodies)	0	A
4005.91.90	--- Other	10	C
4005.99.10	--- Chewing gum base	0	A
4005.99.90	--- Other	10	E
4006.10.00	- "Camel-back" strips for retreading rubber tyres	10	E
4006.90.00	- Other	5	C
4007.00.10	- Thread	0	A
4007.00.20	- Cord	5	C
4008.11.00	-- Plates, sheets and strips	10	C
4008.19.10	--- Profile shapes made of chloroprene (chlorobutadiene) for door and window gaskets or seals	5	E
4008.19.90	--- Other	10	E
4008.21.10	--- Rubber for clichés (blankets for printing cylinders)	5	C
4008.21.20	--- Of rubber mixed with pigments and soya flour	5	E

SAC Code	Description	Base rate	Staging Category
4008.21.90	--- Other	5	C
4008.29.10	--- Profile shapes made of chloroprene (chlorobutadiene) for door and window gaskets or seals	5	C
4008.29.90	--- Other	5	C
4009.11.10	--- Of an external diameter of 1.5 mm or more but no more than 15 mm	10	E
4009.11.90	--- Other	5	C
4009.12.00	-- With fittings	5	C
4009.21.00	-- Without fittings	5	C
4009.22.00	-- With fittings	5	C
4009.31.00	-- Without fittings	5	C
4009.32.00	-- With fittings	5	C
4009.41.00	-- Without fittings	5	C
4009.42.00	-- With fittings	5	C
4010.11.00	-- Reinforced only with metal	0	A
4010.12.00	-- Reinforced only with textile material	0	A
4010.19.10	-- Reinforced only with plastic	0	A
4010.19.90	--- Other	0	A
4010.31.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	0	A
4010.32.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	0	A
4010.33.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	0	A
4010.34.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	0	A
4010.35.00	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	0	A

SAC Code	Description	Base rate	Staging Category
4010.36.00	- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	0	A
4010.39.00	- - Other	0	A
4011.10.00	- Of a kind used on motor cars (including family type (break or station wagon) and racing cars)	10	B
4011.20.10	- - Radial	5	B
4011.20.90	- - Other	10	E
4011.30.00	- Of a kind used on aircraft	5	C
4011.40.00	- Of a kind used on motorcycles	5	C
4011.50.00	- Of a kind used on bicycles	0	A
4011.61.00	- - Of a kind used on agricultural or forestry vehicles and machines	5	E
4011.62.00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5	E
4011.63.00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5	B
4011.69.00	- - Other	5	E
4011.92.00	- - Of a kind used on agricultural or forestry vehicles and machines	5	E
4011.93.00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5	E
4011.94.00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5	E
4011.99.00	- - Other	5	E
4012.11.00	- - Of a kind used on motor cars (including family type (break or station wagon) and racing cars)	15	E
4012.12.00	- - Of a kind used on buses or lorries	15	D
4012.13.00	- - Of a kind used on aircraft	15	E
4012.19.00	- - Other	15	B
4012.20.00	- Used pneumatic tyres	15	B
4012.90.10	- - Tyre treads	0	A
4012.90.20	- - Tyre flaps	10	B

SAC Code	Description	Base rate	Staging Category
4012.90.31	- - - Solid tyres, of an outside diameter not exceeding 90 cm	10	E
4012.90.32	- - - Solid tyres, of an external diameter exceeding 90 cm	5	E
4012.90.39	- - - Other	10	E
4013.10.00	- Of a kind used on motor cars (including family type (break or station wagon) and racing cars), buses or lorries	5	B
4013.20.00	- Of a kind used on bicycles	0	A
4013.90.10	- - Of a kind used on motorcycles	0	A
4013.90.90	- - Other	5	B
4014.10.00	- Sheath contraceptives	0	A
4014.90.00	- Other	10	E
4015.11.00	- - Surgical	0	A
4015.19.00	- - Other	15	C
4015.90.00	- Other	15	C
4016.10.00	- Of cellular rubber	15	E
4016.91.00	- - Floor coverings and mats	15	E
4016.92.10	- - - Cut to size, for pencils	0	A
4016.92.90	- - - Other	10	E
4016.93.00	- - Gaskets or seals	5	B
4016.94.00	- - Boat and dock fenders, whether or not inflatable	5	B
4016.95.00	- - Other inflatable articles	5	C
4016.99.10	- - - Hand tools	10	E
4016.99.31	- - - - Stoppers for flasks	0	A
4016.99.39	- - - - Other	5	C
4016.99.90	- - - Other	5	B
4017.00.10	- In blocks, lumps, plates, sheets, strips, bars, rods, profile shapes and tubes, pipes or hoses; waste and scrap; powder	10	E
4017.00.90	- Other	5	C
4101.20.11	- - - Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m ² (28 square feet)	10	C
4101.20.19	- - - Other	5	A
4101.20.20	- - Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible	10	C
4101.20.90	- - Other	0	A

SAC Code	Description	Base rate	Staging Category
4101.50.11	--- Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m ² (28 square feet)	10	C
4101.50.19	--- Other	5	A
4101.50.20	-- Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible	10	C
4101.50.90	-- Other	0	A
4101.90.11	--- Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m ² (28 square feet)	10	C
4101.90.19	--- Other	5	A
4101.90.20	-- Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible	10	C
4101.90.90	-- Other	0	A
4102.10.00	- With wool on	0	A
4102.21.00	-- Pickled	0	A
4102.29.10	-- Having undergone a tanning (including pre-tanning) process that is reversible	5	A
4102.29.90	--- Other	0	A
4103.20.10	-- Having undergone a tanning (including pre-tanning) process that is reversible	5	C
4103.20.90	-- Other	0	A
4103.30.10	-- Having undergone a tanning (including pre-tanning) process that is reversible	5	C
4103.30.90	-- Other	0	A
4103.90.11	--- Of goats	5	C
4103.90.12	--- Of camel or dromedary	15	A
4103.90.19	--- Other	5	C
4103.90.91	--- Of goats	0	A
4103.90.92	--- Of camel or dromedary	15	A
4103.90.99	--- Other	0	A
4104.11.11	---- Wet-blue	0	A
4104.11.19	---- Other	5	C
4104.11.21	---- Bovine leather, vegetable pre-tanned	10	A
4104.11.22	---- Bovine leather, wet-blue	0	A
4104.11.23	---- Other bovine leather	5	A
4104.11.24	---- Equine leather	10	A
4104.19.11	---- Wet-blue	0	A
4104.19.19	---- Other	5	A

SAC Code	Description	Base rate	Staging Category
4104.19.21	---- Bovine leather, vegetable pre-tanned	10	A
4104.19.22	---- Bovine leather, wet-blue	0	A
4104.19.23	---- Other bovine leather	5	A
4104.19.24	---- Equine leather	10	C
4104.41.10	--- Bovine leather, with a unit surface area not exceeding 2.6 m ² (28 square feet)	5	A
4104.41.90	--- Other	10	C
4104.49.10	--- Bovine leather, with a unit surface area not exceeding 2.6 m ² (28 square feet)	5	A
4104.49.90	--- Other	10	C
4105.10.00	- In the wet state (including wet-blue)	5	A
4105.30.00	- In the dry state (crust)	5	C
4106.21.00	-- In the wet state (including wet-blue)	5	C
4106.22.00	-- In the dry state (crust)	5	C
4106.31.10	--- Wet-blue	0	A
4106.31.90	--- Other	5	C
4106.32.00	-- In the dry state (crust)	5	C
4106.40.00	- Of reptiles	5	C
4106.91.00	-- In the wet state (including wet-blue)	5	C
4106.92.00	-- In the dry state (crust)	5	C
4107.11.10	-- Bovine leather, with a unit surface area not exceeding 2.6 m ² (28 square feet)	5	C
4107.11.90	--- Other	10	C
4107.12.10	--- Bovine leather, with a unit surface area not exceeding 2.6 m ² (28 square feet)	5	C
4107.12.90	--- Other	10	C
4107.19.10	--- Bovine leather, with a unit surface area not exceeding 2.6 m ² (28 square feet)	5	C
4107.19.90	--- Other	10	C
4107.91.00	-- Full grains, unsplit	10	C
4107.92.00	-- Grain splits	10	C
4107.99.00	-- Other	10	C

SAC Code	Description	Base rate	Staging Category
4112.00.00	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14	5	C
4113.10.00	- Of goats	5	C
4113.20.00	- Of swine	5	C
4113.30.00	- Of reptiles	5	C
4113.90.00	- Other	5	C
4114.10.00	- Chamois (including combination chamois) leather	10	C
4114.20.00	- Patent leather and patent laminated leather; metallized leather	10	C
4115.10.00	- Composition leather based on leather or leather fiber, in slabs, sheets or strips, whether or not in rolls	10	C
4115.20.00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	0	A
4201.00.00	SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE-PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL	15	C
4202.11.00	- - With outer surface of leather, composition leather or patent leather	15	C
4202.12.00	- - With outer surface of plastics or of textile materials	15	C
4202.19.00	- - Other	15	C
4202.21.00	- - With outer surface of leather, composition leather or patent leather	15	C
4202.22.00	- - With outer surface of plastic sheeting or textile materials	15	C
4202.29.00	- - Other	15	C
4202.31.00	- - With outer surface of leather, composition leather or patent leather	15	C
4202.32.00	- - With outer surface of plastic sheeting or textile materials	15	C
4202.39.00	- - Other	15	C

SAC Code	Description	Base rate	Staging Category
4202.91.00	- - With outer surface of leather, composition leather or patent leather	15	X
4202.92.00	- - With outer surface of plastic sheeting or textile materials	15	X
4202.99.00	- - Other	15	X
4203.10.10	- - Protective, for all trades	10	C
4203.10.90	- - Other	15	C
4203.21.10	- - - For baseball and softball	10	C
4203.21.90	- - - Other	10	C
4203.29.10	- - - Protective, for all trades	10	C
4203.29.90	- - - Other	15	C
4203.30.00	- Belts and bandoliers	15	E
4203.40.00	- Other clothing accessories	15	C
4205.00.10	- Articles for technical use of natural leather or composition leather	0	A
4205.00.90	- Other	15	E
4206.00.10	- Catgut	0	A
4206.00.90	- Other	0	A
4301.10.00	- Of mink, whole, with or without head, tail or paws	15	A
4301.30.00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	15	A
4301.60.00	- Of fox, whole, with or without head, tail or paws	15	A
4301.80.00	- Other furskins, whole, with or without head, tail or paws	15	A
4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	15	A
4302.11.00	- Of mink	15	A
4302.19.00	- - Other	15	A
4302.20.00	- Heads, tails, paws and other pieces or cuttings, not assembled	15	A
4302.30.00	- Whole skins and pieces or cuttings thereof, assembled	15	A
4303.10.00	- Articles of apparel and clothing accessories	15	A
4303.90.00	- Other	15	A
4304.00.10	- Not made up	15	A

SAC Code	Description	Base rate	Staging Category
4304.00.90	- Other	15	A
4401.10.00	- Fuel wood	0	A
4401.21.00	- - Coniferous	0	A
4401.22.00	- - Non-coniferous	0	A
4401.31.00	- - Wood pellets	0	A
4401.39.00	- - Other	0	A
4402.10.00	- Of bamboo	0	A
4402.90.00	- Other	0	A
4403.10.00	- Treated with paint, stains, creosote or other preservatives	0	A
4403.20.00	- Other, coniferous	0	A
4403.41.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	0	A
4403.49.00	- - Other	0	A
4403.91.00	- Of holm, cork and other oaks (Quercus spp.)	0	A
4403.92.00	- - Of beech (Fagus spp.)	0	A
4403.99.00	- - Other	0	A
4404.10.00	- Coniferous	0	A
4404.20.00	- Non-coniferous	0	A
4405.00.00	WOOD WOOL; WOOD FLOUR	0	A
4406.10.00	- Not impregnated	0	A
4406.90.00	- Other	0	A
4407.10.00	- Coniferous	5	C
4407.21.00	- - Mahogany (Swietenia spp.)	5	E
4407.22.00	- - Virola, Imbuia and Balsa	5	E
4407.25.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	5	E
4407.26.00	- - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	5	E
4407.27.00	- - Sapelli	5	E
4407.28.00	- - Iroko	5	E
4407.29.00	- - Other	5	E
4407.91.00	- Of holm, cork and other oaks (Quercus spp.)	5	C
4407.92.00	- - Of beech (Fagus spp.)	5	C
4407.93.00	- - Of maple (Acer spp.)	5	C
4407.94.00	- - Of cherry (Prunus spp.)	5	C
4407.95.00	- Of ash (Fraxinus spp.)	5	C

SAC Code	Description	Base rate	Staging Category
4407.99.00	-- Other	5	C
4408.10.00	- Coniferous	10	E
4408.31.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	10	E
4408.39.00	-- Other	10	E
4408.90.00	- Other	5	E
4409.10.00	- Coniferous	5	E
4409.21.00	-- Of bamboo	10	E
4409.29.00	-- Other	10	E
4410.11.10	--- Unworked or not further worked than sanded	5	E
4410.11.20	--- Surface covered with melamine-impregnated paper	5	E
4410.11.30	--- Surface covered with decorative laminates of plastics	5	E
4410.11.90	--- Other	5	E
4410.12.10	--- Unworked or not further worked than sanded	10	E
4410.12.90	--- Other	10	E
4410.19.11	---- Unworked or not further worked than sanded	10	E
4410.19.19	---- Other	10	E
4410.19.21	---- Unworked or not further worked than sanded	5	E
4410.19.22	---- Surface covered with melamine-impregnated paper	5	E
4410.19.23	---- Surface covered with decorative laminates of plastics	5	E
4410.19.29	---- Other	5	E
4410.90.00	- Other	10	E
4411.12.11	---- Not mechanically worked or surface-covered	10	E
4411.12.19	---- Other	5	E
4411.12.21	---- Not mechanically worked or surface-covered	10	E
4411.12.29	---- Other	10	E
4411.13.11	---- Not mechanically worked or surface-covered	10	E
4411.13.19	---- Other	5	E
4411.13.21	---- Not mechanically worked or surface-covered	10	E
4411.13.29	---- Other	10	E
4411.14.11	---- Not mechanically worked or surface-covered	10	E
4411.14.19	---- Other	5	E
4411.14.21	---- Not mechanically worked or surface-covered	10	E

SAC Code	Description	Base rate	Staging Category
4411.14.29	---- Other	10	E
4411.92.10	---- Not mechanically worked or surface-covered	10	E
4411.92.90	--- Other	5	E
4411.93.10	---- Not mechanically worked or surface-covered	10	E
4411.93.90	--- Other	5	E
4411.94.11	---- Not mechanically worked or surface-covered	10	E
4411.94.19	---- Other	10	E
4411.94.91	---- Not mechanically worked or surface-covered	10	E
4411.94.99	---- Other	5	E
4412.10.11	--- With at least one outer ply of a tropical wood specified in Subheading Note 2 to this Chapter	10	E
4412.10.12	--- Other, with at least one outer ply of non-coniferous wood	10	E
4412.10.19	--- Other	10	E
4412.10.21	--- With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter	10	E
4412.10.22	--- Other, containing at least one layer of particle board	10	E
4412.10.29	--- Other	10	E
4412.10.91	--- With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter	10	E
4412.10.92	--- Other, containing at least one layer of particle board	10	E
4412.10.99	--- Other	10	E
4412.31.00	-- With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter	10	E
4412.32.00	-- Other, with at least one outer ply of non-coniferous wood	10	E
4412.39.00	-- Other	10	E
4412.94.11	---- With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter	10	E
4412.94.19	---- Other	10	E
4412.94.91	---- With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter	10	E
4412.94.99	---- Other	10	E
4412.99.11	---- With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter	10	E

SAC Code	Description	Base rate	Staging Category
4412.99.12	---- Other, containing at least one layer of particle board	10	E
4412.99.19	---- Other	10	E
4412.99.91	---- With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter	10	E
4412.99.92	---- Other, containing at least one layer of particle board	10	E
4412.99.99	---- Other	10	E
4413.00.00	DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS OR PROFILE SHAPES	10	E
4414.00.00	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS	15	E
4415.10.10	-- Cable-drums	10	E
4415.10.90	-- Other	10	E
4415.20.00	- Pallets, box pallets and other load boards; pallet collars	10	E
4416.00.10	- Casks, drums and barrels, whether or not reinforced, and parts thereof	0	A
4416.00.90	- Other	10	E
4417.00.00	TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD	0	A
4418.10.00	- Windows, French windows and their frames	15	E
4418.20.00	- Doors and their frames and thresholds	15	E
4418.40.00	- Shuttering for concrete	15	E
4418.50.00	- Shingles and shakes	15	E
4418.60.00	- Posts and beams	15	E
4418.71.00	-- For mosaic floors	15	E
4418.72.00	-- Other, multilayer	15	E
4418.79.00	-- Other	15	E
4418.90.10	-- Cellular boards (alveolar), whether or not covered	15	C
4418.90.90	-- Other	15	C
4419.00.00	TABLEWARE AND KITCHENWARE, OF WOOD	15	E
4420.10.00	- Statuettes and other ornaments, of wood	15	E
4420.90.10	-- Wood marquetry and inlaid wood	15	X

SAC Code	Description	Base rate	Staging Category
4420.90.90	-- Other	15	X
4421.10.00	- Clothes hangers	15	C
4421.90.10	-- Spools, cops, bobbins, sewing thread reels and the like, of the kind used for reeling textile yarns or fabrics	0	A
4421.90.20	-- Match splints	5	E
4421.90.90	-- Other	15	X
4501.10.00	- Natural cork, raw or simply prepared	0	A
4501.90.00	- Other	0	A
4502.00.00	NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN SQUARE OR RECTANGULAR BLOCKS, PLATES, SHEETS OR STRIP, (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS)	0	A
4503.10.00	- Corks and stoppers	0	A
4503.90.00	- Other	0	A
4504.10.00	- Blocks, plates, sheets and strips; tiles and similar wall coverings of any shape; solid cylinders, including discs	0	A
4504.90.00	- Other	0	A
4601.21.00	-- Of bamboo	15	C
4601.22.00	-- Of cane (rattan)	15	C
4601.29.00	-- Other	15	C
4601.92.00	-- Of bamboo	15	C
4601.93.00	-- Of cane (rattan)	15	C
4601.94.00	-- Of other vegetable materials	15	C
4601.99.00	-- Other	15	C
4602.11.00	-- Of bamboo	15	E
4602.12.00	-- Of cane (rattan)	15	E
4602.19.00	-- Other	15	C
4602.90.00	- Other	15	C
4701.00.00	MECHANICAL WOOD PULP	0	A
4702.00.00	CHEMICAL WOOD PULP, DISSOLVING GRADES	0	A
4703.11.00	-- Coniferous	0	A
4703.19.00	-- Non-coniferous	0	A
4703.21.00	-- Coniferous	0	A
4703.29.00	-- Non-coniferous	0	A
4704.11.00	-- Coniferous	0	A

SAC Code	Description	Base rate	Staging Category
4704.19.00	-- Non-coniferous	0	A
4704.21.00	-- Coniferous	0	A
4704.29.00	-- Non-coniferous	0	A
4705.00.00	WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES	0	A
4706.10.00	- Cotton linters pulp	0	A
4706.20.00	- Pulps of fibers derived from recovered (waste and scrap) paper or paperboard	0	A
4706.30.10	-- Mechanical pulps	0	A
4706.30.20	-- Chemical pulps	0	A
4706.30.30	- - Pulps obtained by the combination of mechanical and chemical procedures	0	A
4706.91.00	-- Mechanical	0	A
4706.92.00	-- Chemical	0	A
4706.93.00	- - Obtained by a combination of mechanical and chemical processes	0	A
4707.10.00	- Of unbleached kraft paper or paperboard or of corrugated paper or paperboard	0	A
4707.20.00	- Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0	A
4707.30.00	- Of paper or paperboard made mainly of mechanical pulp (for example newspapers, journals and similar printed matter)	0	A
4707.90.00	- Other, including unsorted waste and scrap	0	A
4801.00.00	NEWSPRINT, IN ROLLS OR SHEETS	0	A
4802.10.00	- Hand-made paper and paperboard (sheet by sheet)	0	A
4802.20.00	- Paper and paperboard of the kind used as a base for photosensitive, heat-sensitive or electro-sensitive paper or paperboard	0	A
4802.40.00	- Wallpaper base	0	A
4802.54.10	- - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A
4802.54.20	- - - In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4802.54.30	- - - Carbonising base paper	0	A

SAC Code	Description	Base rate	Staging Category
4802.54.90	--- Other	10	E
4802.55.11	---- Weighing 40 g/m ² or more but not more than 60 g/m ²	0	A
4802.55.12	---- Weighing 60 g/m ² or more but not more than 80 g/m ² and of a width of 559 mm or more	0	A
4802.55.19	---- Other	0	A
4802.55.20	--- Bond register paper of a width not exceeding 150 mm	10	E
4802.55.31	---- Of a width exceeding 150 mm but not exceeding 559 mm	0	A
4802.55.32	---- Weighing more than 40 g/m ² but not more than 80 g/m ² , of a width of 559 mm or more	0	A
4802.55.39	---- Other	10	E
4802.55.91	---- Of a width exceeding 150 mm	0	A
4802.55.99	---- Other	10	E
4802.56.11	---- Weighing 40 g/m ² or more but not more than 60 g/m ²	0	A
4802.56.19	---- Other	0	A
4802.56.20	--- Bond register paper in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	0	A
4802.56.31	---- In sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A
4802.56.39	---- Other	10	E
4802.56.91	---- in sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A
4802.56.99	---- Other	10	E
4802.57.11	---- In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm, weighing 40 g/m ² or more but not more than 60 g/m ²	0	A
4802.57.12	---- In strips of a width not exceeding 150 mm	10	E
4802.57.19	---- Other	0	A
4802.57.21	---- In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	0	A
4802.57.22	---- In strips of a width not exceeding 150 mm	10	E
4802.57.29	---- Other	10	E

SAC Code	Description	Base rate	Staging Category
4802.57.91	- - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	0	A
4802.57.92	- - - - In strips of a width not exceeding 150 mm	10	E
4802.57.99	- - - - Other	10	E
4802.58.11	- - - In strips or rolls of a width exceeding 150 mm but not exceeding 559 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4802.58.12	- - - - In strips or rolls of a width of 559 mm or more	0	A
4802.58.19	- - - - Other	10	E
4802.58.91	- - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4802.58.99	- - - - Other	10	E
4802.61.11	- - - - Of a width of 559 mm or more	0	A
4802.61.19	- - - - Other	0	A
4802.61.20	- - - Of a width not exceeding 150 mm	10	E
4802.61.30	- - - Carbonising base paper	0	A
4802.62.10	- - - In sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A
4802.62.20	- - - In sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4802.62.30	- - - Carbonising base paper	0	A
4802.62.90	- - - Other	10	X
4802.69.10	- - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	0	A
4802.69.20	- - - Carbonising base paper	0	A
4802.69.90	- - - Other	10	E

SAC Code	Description	Base rate	Staging Category
4803.00.00	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF THE KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBERS, WHETHER OR NOT CREPED, CRINKLED, EMBOSSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS	10	X
4804.11.00	-- Unbleached	0	A
4804.19.00	-- Other	0	A
4804.21.00	-- Unbleached	0	A
4804.29.00	-- Other	0	A
4804.31.10	--- Match paper	0	A
4804.31.90	--- Other	10	E
4804.39.10	--- Match paper	0	A
4804.39.20	--- Other, weighing not more than 100 g/m ²	10	X
4804.39.90	--- Other	0	A
4804.41.00	-- Unbleached	10	E
4804.42.00	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fiber content consists of wood fibers obtained by a chemical process	0	A
4804.49.00	-- Other	0	A
4804.51.00	-- Unbleached	0	A
4804.52.00	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fiber content consists of wood fibers obtained by a chemical process	0	A
4804.59.00	-- Other	0	A
4805.11.00	-- Semi-chemical fluting paper	0	A
4805.12.00	-- Straw fluting paper	0	A
4805.19.00	-- Other	0	A
4805.24.00	-- Weighing 150 g/m ² or less	0	A
4805.25.10	--- Grey paper board weighing more than 300 g/m ²	10	C
4805.25.90	--- Other	0	A
4805.30.00	- Sulphite wrapping paper	0	A

SAC Code	Description	Base rate	Staging Category
4805.40.00	- Filter paper and paperboard	0	A
4805.50.00	- Felt paper and felt paperboard; wool paper and wool paperboard	0	A
4805.91.00	- - Weighing 150 g/m ² or less	0	A
4805.92.00	- - Weighing more than 150 g/m ² but less than 225 g/m ²	0	A
4805.93.10	- - - Paperboard for structures, not impregnated	5	C
4805.93.90	- - - Other	0	A
4806.10.00	- Parchment paper and paperboard (Vegetable parchment)	0	A
4806.20.00	- Greaseproof papers	0	A
4806.30.00	- Tracing papers	0	A
4806.40.00	- Glassine and other glazed transparent or translucent papers	0	A
4807.00.10	- Duplex or triplex paperboard weighing more than 300 g/m ²	10	E
4807.00.90	- Other	0	A
4808.10.00	- Corrugated paper and paperboard, whether or not perforated	10	E
4808.40.10	- - Sack kraft paper	10	E
4808.40.90	- - Other	10	E
4808.90.00	- Other	0	A
4809.20.00	- Self-copy paper	0	A
4809.90.10	- - Carbon or similar copying papers	5	C
4809.90.90	- - Other	0	A
4810.13.11	- - - - Not printed, in rolls of a width exceeding 150 mm	0	A
4810.13.12	- - - - Not printed, in rolls of a width not exceeding 150 mm	5	E
4810.13.13	- - - - Printed, whether or not embossed or perforated	10	E
4810.13.21	- - - - Not printed	5	E
4810.13.22	- - - - Printed, whether or not embossed or perforated	10	E
4810.13.30	- - - Graph paper for recording apparatus	0	A
4810.13.91	- - - - In rolls of a width exceeding 150 mm	0	A
4810.13.92	- - - - In rolls of a width not exceeding 150 mm	10	E
4810.14.11	- - - - Not printed, in sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A

SAC Code	Description	Base rate	Staging Category
4810.14.12	---- Not printed, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	5	E
4810.14.13	---- Printed, whether or not embossed or perforated	10	E
4810.14.19	---- Other	5	E
4810.14.21	---- Not printed	5	E
4810.14.22	---- Printed, whether or not embossed or perforated	10	E
4810.14.30	--- Graph paper for recording apparatus	0	A
4810.14.91	---- "Endless" paper	15	E
4810.14.92	---- Other, in sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A
4810.14.93	---- Other, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4810.14.99	---- Other	10	E
4810.19.11	--- Metallised paper weighing 150 g/m ² or less, not printed	0	A
4810.19.12	---- Metallised paper weighing more than 150 g/m ² , not printed	5	E
4810.19.13	---- Metallised paper, printed	10	E
4810.19.19	---- Other	0	A
4810.19.21	---- Metallised paper weighing 150 g/m ² or less, not printed	0	A
4810.19.22	---- Metallised paper weighing more than 150 g/m ² , not printed	5	E
4810.19.23	---- Metallised paper, printed	10	E
4810.19.29	---- Other	0	A
4810.19.31	---- Metallised paper, not printed	5	E
4810.19.32	---- Metallised paper, printed, whether or not embossed or perforated	10	E
4810.19.33	---- Graph paper for recording apparatus	0	A
4810.19.39	---- Other	10	E
4810.22.11	---- Graph paper for recording apparatus	0	A
4810.22.12	---- Other, not printed	0	A
4810.22.13	---- Other, printed	10	G
4810.22.21	---- Graph paper for recording apparatus	0	A
4810.22.29	---- Other	10	E
4810.22.90	--- Other	10	E

SAC Code	Description	Base rate	Staging Category
4810.29.13	---- Metallised paper, not printed	5	E
4810.29.14	---- Metallised paper, printed	10	E
4810.29.19	---- Other	0	A
4810.29.21	---- Metallised paper, not printed	5	E
4810.29.22	---- Metallised paper, printed, whether or not embossed or perforated	10	E
4810.29.23	---- Graph paper for recording apparatus	0	A
4810.29.24	---- "Endless" paper	15	E
4810.29.29	---- Other	10	E
4810.29.80	--- Other	10	E
4810.31.10	--- In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4810.31.21	---- Graph paper for recording apparatus	0	A
4810.31.29	---- Other	10	E
4810.31.90	--- Other	10	E
4810.32.10	--- In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4810.32.21	---- Graph paper for recording apparatus	0	A
4810.32.29	---- Other	10	E
4810.32.90	--- Other	10	E
4810.39.10	--- In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4810.39.21	---- Graph paper for recording apparatus	0	A
4810.39.29	---- Other	10	E
4810.39.90	--- Other	10	E
4810.92.10	--- In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4810.92.21	---- Graph paper for recording apparatus	0	A
4810.92.29	---- Other	10	E
4810.92.90	--- Other	10	E
4810.99.13	---- Metallised paper, not printed	0	A
4810.99.14	---- Metallised paper, printed	10	E
4810.99.19	---- Other	0	A

SAC Code	Description	Base rate	Staging Category
4810.99.21	---- Graph paper for recording apparatus	0	A
4810.99.29	---- Other	10	E
4810.99.80	--- Other	10	E
4811.10.10	-- In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4811.10.20	-- In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4811.10.30	-- Floor coverings on a base of paper or of paperboard, whether or not cut	10	E
4811.10.90	-- Other	10	E
4811.41.11	---- In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4811.41.12	---- In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4811.41.19	---- Other	10	E
4811.41.20	--- Printed	10	E
4811.49.11	---- In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	5	E
4811.49.12	---- In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4811.49.19	---- Other	10	E
4811.49.20	--- Printed	10	E
4811.51.11	---- In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4811.51.12	---- In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other not exceeding 150 mm	10	E
4811.51.19	---- Other	10	E
4811.51.20	--- Floor coverings on a base of paper or of paperboard, whether or not cut	10	C

SAC Code	Description	Base rate	Staging Category
4811.51.91	---- In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4811.51.92	---- In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4811.51.99	---- Other	10	E
4811.59.11	---- Not printed, in strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	5	E
4811.59.12	---- Not printed, in strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4811.59.13	---- Printed	10	X
4811.59.19	---- Other	10	E
4811.59.20	--- Floor coverings on a base of paper or of paperboard, whether or not cut	10	C
4811.59.91	---- In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4811.59.92	---- In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4811.59.99	---- Other	10	E
4811.60.00	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glyce	10	X
4811.90.30	-- "Endless" paper	15	E
4811.90.40	-- Greaseproof paper, printed	10	X
4811.90.50	-- Floor coverings on a base of paper or of paperboard, whether or not cut	10	X
4811.90.91	--- In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4811.90.92	--- In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	X

SAC Code	Description	Base rate	Staging Category
4811.90.99	- - - Other	10	X
4812.00.00	FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	0	A
4813.10.00	- In the form of booklets or tubes	0	A
4813.20.00	- In rolls of a width not exceeding 5 cm	0	A
4813.90.00	- Other	0	A
4814.20.00	- Wallpaper and similar wall covering, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	10	E
4814.90.10	- - Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	10	E
4814.90.20	- - Ingrain paper	10	E
4814.90.90	- - Other	10	E
4816.20.00	- Self-copy paper	0	A
4816.90.10	- - Carbon or similar copying papers	10	E
4816.90.21	- - - Heat transfer type	0	A
4816.90.29	- - - Other	10	E
4816.90.90	- - Other	0	A
4817.10.00	- Envelopes	15	E
4817.20.00	- Letter cards, plain postcards and correspondence cards	15	E
4817.30.00	- Boxes, pouches, and similar presentations, of paper or paperboard, containing an assortment of paper stationery	15	X
4818.10.00	- Toilet paper	15	X
4818.20.00	- Handkerchiefs, cleansing or facial tissues and towels	15	X
4818.30.00	- Tablecloths and serviettes	15	X
4818.50.00	- Articles of apparel and clothing accessories	15	E
4818.90.10	- - For medical or surgical use	0	A
4818.90.90	- - Other	15	E
4819.10.00	- Boxes of corrugated paper or paperboard	10	X
4819.20.10	- - Multilayer paperboard boxes with plastic and aluminum sheets	0	A
4819.20.20	- - Cartons, boxes and cases, waterproofed with plastic sheeting, paraffin or similar materials	10	X

SAC Code	Description	Base rate	Staging Category
4819.20.90	-- Other	10	X
4819.30.10	- - Multi-ply, of kraft paper, interleaved with plastics or aluminium	0	A
4819.30.90	-- Other	10	X
4819.40.00	- Other sacks (bags); including cones	10	X
4819.50.00	- Other packing containers, including record sleeves	10	X
4819.60.00	- Boxes of the kind used in offices, shops or the like	10	E
4820.10.00	- Registers, account books, notepads, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	15	E
4820.20.00	- Notebooks	15	E
4820.30.00	- Binders (other than book covers), folders and file covers	15	E
4820.40.00	- Manifold business forms and interleaved carbon sets	15	X
4820.50.00	- Albums for samples or for collections	15	E
4820.90.00	- Other	15	E
4821.10.00	- Printed	15	X
4821.90.00	- Other	15	X
4822.10.00	- Of a kind used for winding textile yarn	0	A
4822.90.00	- Other	0	A
4823.20.00	- Filter paper and paperboard	0	A
4823.40.00	- Graph paper for recording apparatus	0	A
4823.61.00	-- Of bamboo	15	E
4823.69.00	-- Other	15	X
4823.70.10	-- Moulded articles for packing and transporting eggs	5	E
4823.70.90	-- Other	10	E
4823.90.30	- - Multicellular natural kraft paper (with hexagonal cells), whether or not impregnated	0	A
4823.90.40	-- Artificial sausage casings	0	A
4823.90.50	-- Electrical insulation paper	0	A
4823.90.60	-- Floor coverings on a base of paper or of paperboard, whether or not cut	10	E
4823.90.91	--- "Sticks" of rolled paper for confectionary	0	A
4823.90.99	--- Other	10	X
4901.10.00	- In single sheets, whether or not folded	0	A
4901.91.00	- - Dictionaries and encyclopaedias, and serial instalments thereof	0	A

SAC Code	Description	Base rate	Staging Category
4901.99.00	-- Other	0	A
4902.10.00	- Appearing at least four times a week	0	A
4902.90.00	- Other	0	A
4903.00.00	CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS	5	E
4904.00.00	MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	5	C
4905.10.00	- Globes	0	A
4905.91.00	-- In book form	0	A
4905.99.00	-- Other	0	A
4906.00.00	PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON COPIES OF THE FOREGOING	5	A
4907.00.10	- Postage, revenue or similar stamps, stamp-impressed paper and similar	0	A
4907.00.20	- Banknotes	0	A
4907.00.90	- Other	15	E
4908.10.00	- Transfers (decalcomanias), vitrifiable	0	A
4908.90.00	- Other	10	X
4909.00.00	PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS	15	X
4910.00.00	CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS	15	C
4911.10.10	-- Catalogues and leaflets with descriptions or illustrations for machines and appliances; catalogues and sheets with descriptions or illustrations for the use of pharmaceutical or veterinary products	0	A
4911.10.90	-- Other	15	X
4911.91.00	-- Pictures, designs and photographs	15	C

SAC Code	Description	Base rate	Staging Category
4911.99.10	- - - Lottery scratch cards	0	A
4911.99.90	- - - Other	15	X
5001.00.00	SILKWORM COCOONS SUITABLE FOR REELING	0	A
5002.00.00	RAW SILK (NOT THROWN)	0	A
5003.00.00	SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK)	0	A
5004.00.00	SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE	5	C
5005.00.00	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE	5	C
5006.00.00	SILK YARN AND YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILKWORM GUT	5	C
5007.10.00	- Fabrics of noil silk	10	E
5007.20.00	- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	10	E
5007.90.00	- Other fabrics	10	E
5101.11.00	- - Shorn wool	0	A
5101.19.00	- - Other	0	A
5101.21.00	- - Shorn wool	0	A
5101.29.00	- - Other	0	A
5101.30.00	- Carbonized	0	A
5102.11.00	- - Of Kashmir (cashmere) goats	0	A
5102.19.00	- - Other	0	A
5102.20.00	- Coarse animal hair	0	A
5103.10.00	- Noils of wool or of fine animal hair	0	A
5103.20.00	- Other waste of wool or of fine animal hair	0	A
5103.30.00	- Waste of coarse animal hair	0	A
5104.00.00	GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR	0	A
5105.10.00	- Carded wool	0	A
5105.21.00	- - Combed wool in fragments	0	A
5105.29.00	- - Other	0	A
5105.31.00	- - Of Kashmir (cashmere) goats	0	A
5105.39.00	- - Other	0	A

SAC Code	Description	Base rate	Staging Category
5105.40.00	- Coarse animal hair, carded or combed	0	A
5106.10.00	- Containing 85 % or more by weight of wool	5	C
5106.20.00	- Containing less than 85 % by weight of wool	5	A
5107.10.00	- Containing 85 % or more by weight of wool	5	C
5107.20.00	- Containing less than 85 % by weight of wool	5	C
5108.10.00	- Carded	5	C
5108.20.00	- Combed	5	C
5109.10.00	- Containing 85 % or more by weight of wool or of fine animal hair	5	C
5109.90.00	- Other	5	C
5110.00.00	YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE	5	C
5111.11.00	-- Of a weight not exceeding 300 g/m ²	10	E
5111.19.00	-- Other	10	A
5111.20.00	-Other, mixed mainly or solely with man-made filaments	10	E
5111.30.00	- Other, mixed mainly or solely with man-made staple fibers	10	E
5111.90.00	- Other	10	E
5112.11.00	-- Of a weight not exceeding 200 g/m ²	10	A
5112.19.00	-- Other	10	A
5112.20.00	-Other, mixed mainly or solely with man-made filaments	10	E
5112.30.00	- Other, mixed mainly or solely with man-made staple fibers	10	E
5112.90.00	- Other	10	A
5113.00.00	WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR	10	E
5201.00.00	COTTON, NOT CARDED OR COMBED	0	A
5202.10.00	- Yarn waste	0	A
5202.91.00	-- Garnetted stock	0	A
5202.99.00	-- Other	0	A
5203.00.00	COTTON, CARDED OR COMBED	0	A
5204.11.00	-- Containing 85 % or more by weight of cotton	5	E
5204.19.00	-- Other	5	C

SAC Code	Description	Base rate	Staging Category
5204.20.00	- Put up for retail sale	5	C
5205.11.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	E
5205.12.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number)	5	D
5205.13.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number)	5	D
5205.14.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)	5	E
5205.15.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	5	E
5205.21.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	X
5205.22.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number)	5	X
5205.23.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	X
5205.24.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)	5	X
5205.26.00	- - Measuring less than 125 decitex but no less than 106.38 decitex (more than 80 metric number but not exceeding 94 metric number)	5	E
5205.27.00	- - Measuring less than 106.38 decitex but no less than 83.33 decitex (more than 94 metric number but not exceeding 120 metric number)	5	E
5205.28.00	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	5	E
5205.31.00	- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	E
5205.32.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	E

SAC Code	Description	Base rate	Staging Category
5205.33.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.32 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	E
5205.34.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	E
5205.35.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	C
5205.41.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	E
5205.42.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	E
5205.43.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	E
5205.44.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	E
5205.46.00	- - Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	5	C
5205.47.00	- - Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	5	C
5205.48.00	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5	C
5206.11.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C
5206.12.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	G

SAC Code	Description	Base rate	Staging Category
5206.13.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number)	5	G
5206.14.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)	5	E
5206.15.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	5	C
5206.21.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C
5206.22.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number)	5	E
5206.23.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number)	5	G
5206.24.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)	5	C
5206.25.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	5	C
5206.31.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	C
5206.32.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	C
5206.33.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	C
5206.34.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	C
5206.35.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	C
5206.41.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	C

SAC Code	Description	Base rate	Staging Category
5206.42.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	C
5206.43.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	C
5206.44.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	C
5206.45.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	C
5207.10.00	- Containing 85 % or more by weight of cotton	5	E
5207.90.00	- Other	5	C
5208.11.00	- - Plain weave, weighing not more than 100 g/m ²	10	E
5208.12.00	- - Plain weave, weighing more than 100 g/m ²	10	E
5208.13.00	- - 3-thread or 4-thread twill, including cross twill	10	E
5208.19.00	- - Other fabrics	10	E
5208.21.00	- - Plain weave, weighing not more than 100 g/m ²	10	F
5208.22.00	- - Plain weave, weighing more than 100 g/m ²	10	F
5208.23.00	- - 3-thread or 4-thread twill, including cross twill	10	E
5208.29.00	- - Other fabrics	10	F
5208.31.00	- - Plain weave, weighing not more than 100 g/m ²	10	E
5208.32.00	- - Plain weave, weighing more than 100 g/m ²	10	E
5208.33.00	- - 3-thread or 4-thread twill, including cross twill	10	F
5208.39.00	- - Other fabrics	10	F
5208.41.00	- - Plain weave, weighing not more than 100 g/m ²	10	E
5208.42.00	- - Plain weave, weighing more than 100 g/m ²	10	E
5208.43.00	- - 3-thread or 4-thread twill, including cross twill	10	E
5208.49.00	- - Other fabrics	10	E
5208.51.00	- - Plain weave, weighing not more than 100 g/m ²	10	E
5208.52.00	- - Plain weave, weighing more than 100 g/m ²	10	E
5208.59.10	- - - 3-thread or 4-thread twill, including cross twill	10	E
5208.59.90	- - - Other	10	E
5209.11.00	- - Plain weave	10	E

SAC Code	Description	Base rate	Staging Category
5209.12.10	--- Weighing 400 g/m ² or more	5	C
5209.12.90	--- Other	10	E
5209.19.00	-- Other fabrics	10	E
5209.21.00	-- Plain weave	10	E
5209.22.00	-- 3-thread or 4-thread twill, including cross twill	10	E
5209.29.00	-- Other fabrics	10	E
5209.31.00	-- Plain weave	10	E
5209.32.10	--- Weighing 400 g/m ² or more	5	C
5209.32.20	--- of yarn impregnated with acrylic resin	0	A
5209.32.90	--- Other	10	E
5209.39.00	-- Other fabrics	10	E
5209.41.00	-- Plain weave	10	E
5209.42.10	--- Weighing 400 g/m ² or more	0	A
5209.42.90	--- Other	10	E
5209.43.10	--- Weighing 400 g/m ² or more	5	C
5209.43.90	--- Other	10	E
5209.49.00	-- Other fabrics	10	E
5209.51.00	-- Plain weave	10	E
5209.52.00	-- 3-thread or 4-thread twill, including cross twill	10	E
5209.59.00	-- Other fabrics	10	E
5210.11.00	-- Plain weave	10	E
5210.19.10	--- 3-thread or 4-thread twill, including cross twill	10	E
5210.19.90	--- Other	10	E
5210.21.00	-- Plain weave	10	X
5210.29.10	--- 3-thread or 4-thread twill, including cross twill	10	E
5210.29.90	--- Other	10	E
5210.31.00	-- Plain weave	10	X
5210.32.00	-- 3-thread or 4-thread twill, including cross twill	10	X
5210.39.00	-- Other fabrics	10	X
5210.41.00	-- Plain weave	10	X
5210.49.10	--- 3-thread or 4-thread twill, including cross twill	10	E
5210.49.90	--- Other	10	F
5210.51.00	-- Plain weave	10	E
5210.59.10	--- 3-thread or 4-thread twill, including cross twill	10	E
5210.59.90	--- Other	10	E
5211.11.00	-- Plain weave	10	E

SAC Code	Description	Base rate	Staging Category
5211.12.00	-- 3-thread or 4-thread twill, including cross twill	10	E
5211.19.00	-- Other fabrics	10	E
5211.20.10	-- Plain weave	10	E
5211.20.20	-- 3-thread or 4-thread twill, including cross twill	10	E
5211.20.90	-- Other	10	E
5211.31.00	-- Plain weave	10	F
5211.32.00	-- 3-thread or 4-thread twill, including cross twill	10	E
5211.39.00	-- Other fabrics	10	E
5211.41.00	-- Plain weave	10	E
5211.42.00	-- Denim	10	F
5211.43.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	10	E
5211.49.00	-- Other fabrics	10	E
5211.51.00	-- Plain weave	10	E
5211.52.00	-- 3-thread or 4-thread twill, including cross twill	10	E
5211.59.00	-- Other fabrics	10	E
5212.11.00	-- Unbleached	10	E
5212.12.00	-- Bleached	10	E
5212.13.00	-- Dyed	10	E
5212.14.00	-- Of yarns of different colours	10	E
5212.15.00	-- Printed	10	E
5212.21.00	-- Unbleached	10	E
5212.22.00	-- Bleached	10	E
5212.23.00	-- Dyed	10	X
5212.24.00	-- Of yarns of different colours	10	E
5212.25.00	-- Printed	10	E
5301.10.00	- Flax, raw or retted	0	A
5301.21.00	-- Broken or scutched	0	A
5301.29.00	-- Other	0	A
5301.30.00	- Flax tow and waste	0	A
5302.10.00	- True hemp, raw or retted	0	A
5302.90.00	- Other	0	A
5303.10.10	-- Kenaf	0	A
5303.10.90	-- Other	0	A
5303.90.00	- Other	0	A
5305.00.11	-- Cabuya and henequen	0	A

SAC Code	Description	Base rate	Staging Category
5305.00.19	-- Other	0	A
5305.00.21	-- Raw	0	A
5305.00.29	-- Other	0	A
5305.00.31	-- Raw	0	A
5305.00.39	-- Other	0	A
5305.00.90	- Other	0	A
5306.10.00	- Single	5	C
5306.20.00	- Multiple (folded) or cabled	5	C
5307.10.00	- Single	5	C
5307.20.00	- Multiple (folded) or cabled	5	C
5308.10.00	- Coir yarn	5	C
5308.20.00	- True hemp yarn	5	C
5308.90.10	-- Ramie yarn	5	C
5308.90.90	-- Other	5	C
5309.11.00	-- Unbleached or bleached	10	E
5309.19.00	-- Other	5	C
5309.21.00	-- Unbleached or bleached	10	E
5309.29.00	-- Other	10	E
5310.10.00	- Unbleached	10	E
5310.90.00	- Other	10	E
5311.00.10	- Woven fabrics of paper yarn	10	E
5311.00.90	- Other	10	E
5401.10.10	-- Not put up for retail sale	5	D
5401.10.20	-- Put up for retail sale	5	D
5401.20.10	-- Not put up for retail sale	5	E
5401.20.20	-- Put up for retail sale	5	C
5402.11.00	-- Of aramids	0	A
5402.19.00	-- Other	0	A
5402.20.00	- High tenacity yarn of polyesters	0	A
5402.31.00	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	5	E
5402.32.00	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	5	E
5402.33.00	-- Of polyesters	0	A
5402.34.00	-- Of polypropylene	5	C
5402.39.00	-- Other	5	C
5402.44.10	--- Of nylon or other polyamides	0	A

SAC Code	Description	Base rate	Staging Category
5402.44.20	--- Of polyesters, partially oriented	0	A
5402.44.30	--- Of other polyesters	5	C
5402.44.90	--- Other	5	C
5402.45.00	-- Other, of nylon or other polyamides	0	A
5402.46.00	-- Other, of partially oriented polyesters	0	A
5402.47.00	-- Other, of polyesters	0	A
5402.48.00	-- Other, of polypropylene	5	C
5402.49.00	-- Other	5	D
5402.51.00	-- Of nylon or other polyamides	5	C
5402.52.00	-- Of polyesters	5	E
5402.59.00	-- Other	5	C
5402.61.00	-- Of nylon or other polyamides	5	C
5402.62.00	-- Of polyesters	5	C
5402.69.00	-- Other	5	C
5403.10.00	- High tenacity yarn of viscose rayon	0	A
5403.31.00	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per meter	5	C
5403.32.00	-- Of viscose rayon, with a twist exceeding 120 turns per meter	5	C
5403.33.10	--- Textured yarn	5	C
5403.33.90	--- Other	0	A
5403.39.00	-- Other	5	C
5403.41.00	-- Of viscose rayon	5	C
5403.42.00	-- Of cellulose acetate	5	C
5403.49.00	-- Other	5	C
5404.11.00	-- Of elastomers	5	C
5404.12.00	-- Other, of polypropylene	5	C
5404.19.10	--- Of polyamides, of a length not exceeding 6 cm and a diameter not exceeding 0.31 mm, for toothbrushes	0	A
5404.19.90	--- Other	5	C
5404.90.00	- Other	5	C

SAC Code	Description	Base rate	Staging Category
5405.00.00	ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW), OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM.	5	C
5406.00.10	- Synthetic filament yarn	5	C
5406.00.20	- Artificial filament yarn	5	C
5407.10.00	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	0	A
5407.20.00	- Woven fabrics obtained from strip or the like	10	G
5407.30.00	- Fabrics specified in Note 9 to Section XI	10	E
5407.41.10	- - - Of a density exceeding 70 yarns per cm ²	10	E
5407.41.90	- - - Other	10	E
5407.42.00	- - Dyed	10	D
5407.43.00	- - Of yarns of different colours	10	E
5407.44.00	- - Printed	10	E
5407.51.00	- - Unbleached or bleached	10	E
5407.52.00	- - Dyed	10	D
5407.53.00	- - Of yarns of different colours	10	E
5407.54.00	- - Printed	10	E
5407.61.00	- - Containing 85 % or more by weight of non-textured polyester filaments	10	F
5407.69.00	- - Other	10	D
5407.71.10	- - - Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm ²	10	G
5407.71.90	- - - Other	10	E
5407.72.10	- - - Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm ²	10	E
5407.72.90	- - - Other	10	E
5407.73.10	- - - - Of a kind used in the manufacture of tyres, weighing 200 g/m ² or more	0	A
5407.73.90	- - - - Other	10	E
5407.74.00	- - Printed	5	C
5407.81.00	- - Unbleached or bleached	10	E
5407.82.00	- - Dyed	10	E

SAC Code	Description	Base rate	Staging Category
5407.83.00	-- Of yarns of different colours	10	F
5407.84.00	-- Printed	10	F
5407.91.00	-- Unbleached or bleached	10	E
5407.92.00	-- Dyed	10	E
5407.93.00	-- Of yarns of different colours	10	E
5407.94.00	-- Printed	10	E
5408.10.00	- Woven fabrics obtained from high tenacity yarn of viscose rayon	0	A
5408.21.00	-- Unbleached or bleached	10	E
5408.22.00	-- Dyed	10	E
5408.23.00	-- Of yarns of different colours	10	E
5408.24.00	-- Printed	10	E
5408.31.00	-- Unbleached or bleached	10	E
5408.32.10	- - - Plain weave, containing less than 85 % by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm ² , weighing more than 200 g/m ²	10	E
5408.32.90	- - - Other	10	E
5408.33.10	- - - Plain weave, containing less than 85 % by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm ² , weighing more than 200 g/m ²	10	E
5408.33.90	- - - Other	10	E
5408.34.00	-- Printed	10	E
5501.10.00	- Of nylon or other polyamides	0	A
5501.20.00	- Of polyesters	0	A
5501.30.00	- Acrylic or modacrylic	0	A
5501.40.00	- Of polypropylene	0	A
5501.90.00	- Other	0	A
5502.00.00	ARTIFICIAL FILAMENT TOW	0	A
5503.11.00	-- Of aramids	0	A
5503.19.00	-- Other	0	A
5503.20.00	- Of polyesters	0	A
5503.30.00	- Acrylic or modacrylic	0	A
5503.40.00	- Of polypropylene	0	A
5503.90.00	- Other	0	A
5504.10.00	- Of viscose rayon	0	A

SAC Code	Description	Base rate	Staging Category
5504.90.00	- Other	0	A
5505.10.00	- Of synthetic fibers	0	A
5505.20.00	- Of artificial fibers	0	A
5506.10.00	- Of nylon or other polyamides	0	A
5506.20.00	- Of polyesters	0	A
5506.30.00	- Acrylic or modacrylic	0	A
5506.90.00	- Other	0	A
5507.00.00	ARTIFICIAL STAPLE FIBERS, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	0	A
5508.10.10	-- Not put up for retail sale	5	D
5508.10.20	-- Put up for retail sale	5	D
5508.20.10	-- Not put up for retail sale	5	C
5508.20.20	-- Put up for retail sale	5	C
5509.11.00	-- Single	5	C
5509.12.00	-- Multiple (folded) or cabled	5	C
5509.21.00	-- Single	5	E
5509.22.00	-- Multiple (folded) or cabled	5	E
5509.31.00	-- Single	5	C
5509.32.00	-- Multiple (folded) or cabled	5	C
5509.41.00	-- Single	5	C
5509.42.00	-- Multiple (folded) or cabled	5	C
5509.51.00	-- Mixed mainly or solely with artificial staple fibers	5	E
5509.52.00	-- Mixed mainly or solely with wool or fine animal hair	5	C
5509.53.00	-- Mixed mainly or solely with cotton	5	E
5509.59.00	-- Other	5	C
5509.61.00	-- Mixed mainly or solely with wool or fine animal hair	5	C
5509.62.00	-- Mixed mainly or solely with cotton	5	C
5509.69.00	-- Other	5	C
5509.91.00	-- Mixed mainly or solely with wool or fine animal hair	5	C
5509.92.00	-- Mixed mainly or solely with cotton	5	C
5509.99.00	-- Other	5	C
5510.11.00	-- Single	5	C
5510.12.00	-- Multiple (folded) or cabled	5	C
5510.20.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	5	C
5510.30.00	- Other yarn, mixed mainly or solely with cotton	5	C

SAC Code	Description	Base rate	Staging Category
5510.90.00	- Other yarn	5	C
5511.10.00	- Of synthetic staple fibers, containing 85 % or more by weight of such fibers	5	C
5511.20.00	- Of synthetic staple fibers, containing less than 85 % by weight of such fibers	5	C
5511.30.00	- Of artificial staple fibers	5	C
5512.11.00	-- Unbleached or bleached	10	E
5512.19.10	- - - Twill weave (warp effect), with unbleached or bleached warp yarns and coloured weft yarns (or vice versa), weighing 400 g/m ² or more	5	C
5512.19.90	- - - Other	10	D
5512.21.00	-- Unbleached or bleached	10	E
5512.29.00	-- Other	10	E
5512.91.00	-- Unbleached or bleached	10	E
5512.99.00	-- Other	10	F
5513.11.00	-- Of polyester staple fibers, plain weave	10	F
5513.12.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibers	10	E
5513.13.00	-- Other woven fabrics of polyester staple fibers	10	F
5513.19.00	-- Other fabrics	10	D
5513.21.00	-- Of polyester staple fibers, plain weave	10	D
5513.23.10	- - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers	10	F
5513.23.90	- - - Other	10	F
5513.29.00	-- Other fabrics	10	D
5513.31.00	-- Of polyester staple fibers, plain weave	10	F
5513.39.10	- - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers	10	E
5513.39.20	-- Other woven fabrics of polyester staple fibers	10	F
5513.39.90	- - - Other	10	F
5513.41.00	-- Of polyester staple fibers, plain weave	10	F
5513.49.10	- - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers	10	E
5513.49.20	- - - Other woven fabrics of polyester staple fibers	10	F
5513.49.90	- - - Other	10	E
5514.11.10	- - - Of a weight exceeding 200 g/m ²	10	F
5514.11.90	- - - Other	10	F

SAC Code	Description	Base rate	Staging Category
5514.12.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibers	10	F
5514.19.10	--- Other woven fabrics of polyester staple fibers	10	F
5514.19.90	--- Other	10	E
5514.21.00	-- Of polyester staple fibers, plain weave	10	F
5514.22.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibers	10	F
5514.23.00	-- Other woven fabrics of polyester staple fibers	10	F
5514.29.00	-- Other fabrics	10	E
5514.30.10	-- Of polyester staple fibers, plain weave	10	F
5514.30.21	--- Weighing 400 g/m ² or more	5	C
5514.30.29	--- Other	10	E
5514.30.30	-- Other woven fabrics of polyester staple fibers	10	E
5514.30.90	-- Other	10	F
5514.41.00	-- Of polyester staple fibers, plain weave	10	E
5514.42.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibers	10	E
5514.43.00	-- Other woven fabrics of polyester staple fibers	10	E
5514.49.00	-- Other fabrics	10	F
5515.11.00	-- Mixed mainly or solely with viscose rayon staple fibers	10	D
5515.12.00	-- Mixed mainly or solely with man-made filaments	10	D
5515.13.00	-- Mixed mainly or solely with wool or fine animal hair	10	E
5515.19.00	-- Other	10	D
5515.21.00	-- Mixed mainly or solely with man-made filaments	10	E
5515.22.00	-- Mixed mainly or solely with wool or fine animal hair	10	E
5515.29.00	-- Other	10	E
5515.91.00	-- Mixed mainly or solely with man-made filaments	10	E
5515.99.10	--- Mixed mainly or solely with wool or fine animal hair	10	E
5515.99.90	--- Other	10	E
5516.11.00	-- Unbleached or bleached	10	E
5516.12.00	-- Dyed	10	D
5516.13.10	--- Weighing 400 g/m ² or more	5	C
5516.13.90	--- Other	10	E
5516.14.00	-- Printed	10	D
5516.21.00	-- Unbleached or bleached	10	E

SAC Code	Description	Base rate	Staging Category
5516.22.00	-- Dyed	10	D
5516.23.10	--- Weighing 400 g/m ² or more	5	C
5516.23.90	--- Other	10	D
5516.24.00	-- Printed	10	E
5516.31.00	-- Unbleached or bleached	10	E
5516.32.00	-- Dyed	10	E
5516.33.00	-- Of yarns of different colours	10	E
5516.34.00	-- Printed	10	E
5516.41.00	-- Unbleached or bleached	10	E
5516.42.00	-- Dyed	10	D
5516.43.10	--- Weighing 400 g/m ² or more	5	C
5516.43.90	--- Other	10	E
5516.44.00	-- Printed	10	E
5516.91.00	-- Unbleached or bleached	10	E
5516.92.00	-- Dyed	10	E
5516.93.00	-- Of yarns of different colours	10	E
5516.94.00	-- Printed	10	E
5601.21.11	---- Weighing 100 g/m ² or more but not more than 350 g/m ²	5	C
5601.21.19	---- Other	0	A
5601.21.21	--- Cylinders for cigarette filters, whether or not containing activated carbon	5	C
5601.21.29	---- Other	15	G
5601.22.11	---- Weighing 100 g/m ² or more but not more than 350 g/m ²	5	C
5601.22.19	---- Other	0	A
5601.22.21	--- Cylinders for cigarette filters, whether or not containing activated carbon	5	C
5601.22.29	---- Other	15	G
5601.29.10	--- Wadding	5	C
5601.29.20	--- Articles of wadding	15	G
5601.30.00	- Textile flock and dust and mill neps	5	E
5602.10.00	- Needleloom felt and stitch-bonded fiber fabrics	5	C
5602.21.00	-- Of wool or fine animal hair	5	C
5602.29.00	-- Of other textile materials	5	E
5602.90.10	-- Covered with thermoplastics, of a thickness exceeding 0.15 mm, weighing more than 350 g/m ²	0	A

SAC Code	Description	Base rate	Staging Category
5602.90.20	-- Impregnated	0	A
5602.90.90	-- Other	5	C
5603.11.00	-- Weighing not more than 25 g/m ²	0	A
5603.12.00	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	0	A
5603.13.00	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	0	A
5603.14.00	-- Weighing more than 150 g/m ²	0	A
5603.91.00	-- Weighing not more than 25 g/m ²	0	A
5603.92.00	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	0	A
5603.93.00	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	0	A
5603.94.00	-- Weighing more than 150 g/m ²	0	A
5604.10.00	- Rubber thread and cord, textile-covered	10	E
5604.90.10	- - High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	0	A
5604.90.90	-- Other	10	E
5605.00.00	METALLISED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL	0	A
5606.00.00	GIMPED YARN, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, GIMPED (OTHER THAN THOSE OF HEADING 56.05 AND GIMPED HORSEHAIR YARN); CHENILLE YARN; LOOP WALE-YARN	5	E
5607.21.00	-- Binder or baler twine	15	E
5607.29.00	-- Other	15	G
5607.41.00	-- Binder or baler twine	15	E
5607.49.00	-- Other	15	F
5607.50.00	- Of other synthetic fibers	15	F
5607.90.10	-- Of jute or of other textile bast fibers of heading 53.03	15	G
5607.90.90	-- Other	15	G
5608.11.00	-- Made up fishing nets	5	D

SAC Code	Description	Base rate	Staging Category
5608.19.00	-- Other	15	G
5608.90.00	- Other	15	G
5609.00.00	ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED	15	G
5701.10.00	- Of wool or fine animal hair	15	E
5701.90.00	- Of other textile materials	15	G
5702.10.00	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	15	E
5702.20.00	- Floor coverings of coconut fibers (coir)	15	G
5702.31.00	-- Of wool or fine animal hair	15	E
5702.32.00	-- Of man-made textile materials	15	G
5702.39.00	-- Of other textile materials	15	G
5702.41.00	-- Of wool or fine animal hair	15	E
5702.42.00	-- Of man-made textile materials	15	G
5702.49.00	-- Of other textile materials	15	G
5702.50.10	-- Of wool or fine animal hair	15	E
5702.50.20	-- Of man-made textile materials	15	G
5702.50.90	-- Other	15	G
5702.91.00	-- Of wool or fine animal hair	15	E
5702.92.00	-- Of man-made textile materials	15	G
5702.99.00	-- Of other textile materials	15	G
5703.10.00	- Of wool or fine animal hair	15	E
5703.20.00	- Of nylon or other polyamides	15	G
5703.30.00	- Of other man-made textile materials	15	G
5703.90.00	- Of other textile materials	15	G
5704.10.00	- Having a maximum surface area of 0.3 m ²	15	G
5704.90.00	- Other	15	G
5705.00.00	OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP	15	E
5801.10.00	- Of wool or fine animal hair	10	E
5801.21.00	-- Uncut weft pile fabrics	10	E
5801.22.00	-- Cut corduroy	20	G
5801.23.10	--- With pile fibers of a length exceeding 3 mm	10	E
5801.23.90	--- Other	10	D

SAC Code	Description	Base rate	Staging Category
5801.26.00	-- Chenille fabrics	10	E
5801.27.10	--- Uncut (creped)	10	E
5801.27.21	---- With pile fibers of a length exceeding 3 mm	10	E
5801.27.29	---- Other	10	E
5801.31.00	-- Uncut weft pile fabrics	10	E
5801.32.00	-- Cut corduroy	20	G
5801.33.00	-- Other weft pile fabrics	10	E
5801.36.00	-- Chenille fabrics	10	E
5801.37.11	---- For closing by pressure ("Velcro")	0	A
5801.37.19	---- Other	10	E
5801.37.21	---- With pile fibers of a length exceeding 3 mm	10	E
5801.37.22	---- Other, pieces of a width exceeding 350 cm and weight of more than 130 g/m2	10	E
5801.37.29	---- Other	0	A
5801.90.00	- Of other textile materials	10	E
5802.11.00	-- Unbleached	10	E
5802.19.00	-- Other	10	E
5802.20.00	- Terry towelling and similar woven terry fabrics, of other textile materials	10	E
5802.30.00	- Tufted textile fabrics	10	E
5803.00.10	- Of cotton	10	E
5803.00.90	- Other	10	E
5804.10.00	- Tullies and other net fabrics	10	E
5804.21.00	-- Of man-made fibers	10	F
5804.29.00	-- Of other textile materials	10	E
5804.30.00	- Hand-made lace	10	E
5805.00.00	HAND-WOVEN TAPESTRIES OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE-WORKED TAPESTRIES (FOR EXAMPLE: PETIT POINT, CROSS STITCH), WHETHER OR NOT MADE UP	15	G
5806.10.10	-- Of a width of less than 10 cm, with pile fibers of a length exceeding 3 mm	10	E
5806.10.20	-- For closing by pressure ("Velcro")	0	A
5806.10.90	-- Other	10	E

SAC Code	Description	Base rate	Staging Category
5806.20.00	- Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	10	G
5806.31.10	- - - Of a density exceeding 75 yarns per cm2	5	C
5806.31.90	- - - Other	10	E
5806.32.10	- - - Of polyamides, of a density exceeding 75 yarns per cm2	5	C
5806.32.90	- - - Other	10	X
5806.39.00	- - Of other textile materials	10	D
5806.40.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	10	E
5807.10.00	- Woven	10	D
5807.90.00	- Other	10	F
5808.10.00	- Braids in the piece	10	E
5808.90.00	- Other	10	E
5809.00.00	WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF HEADING 56.05, OF THE KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED	10	E
5810.10.00	- Embroidery without visible ground	10	E
5810.91.00	- - Of cotton	10	E
5810.92.00	- - Of man-made fibers	10	E
5810.99.00	- - Of other textile materials	10	E
5811.00.10	- Of dipped fabrics	10	E
5811.00.90	- Other	10	F
5901.10.00	- Textile fabrics coated with gum or amylaceous substances, of the kind used for the outer covers of books or the like	5	C
5901.90.00	- Other	5	C
5902.10.00	- Of nylon or other polyamides	0	A
5902.20.00	- Of polyesters	0	A
5902.90.00	- Other	0	A
5903.10.00	- With poly(vinyl chloride)	5	C
5903.20.00	- With polyurethane	10	F
5903.90.10	- - Fabrics with visible particles of thermoplastics on one or both sides (interlinings)	5	X

SAC Code	Description	Base rate	Staging Category
5903.90.20	- - Other, of polyamides, of a density exceeding 35 yarns per cm ²	5	C
5903.90.30	- - Other, of textured polyester yarn coated with acrylic polymers, in the piece, of a width exceeding 183 cm	10	E
5903.90.90	- - Other	10	E
5904.10.00	- Linoleum	0	A
5904.90.00	- Other	10	E
5905.00.00	TEXTILE WALL COVERINGS	10	E
5906.10.00	- Adhesive tape of a width not exceeding 20 cm	10	F
5906.91.00	- - Knitted or crocheted	10	E
5906.99.10	- - - Of polyamides or viscose rayon, weighing 150 g/m ² or more but not more than 500 g/m ²	5	C
5906.99.20	- - - Flannel	10	E
5906.99.30	- - - Rubberised nylon fabrics of the kind used in the manufacture of tyres	0	A
5906.99.90	- - - Other	10	E
5907.00.00	TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE	0	A
5908.00.00	TEXTILE WICKS, WOVEN, PLAITED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFOR, WHETHER OR NOT IMPREGNATED	5	C
5909.00.00	TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR, OR ACCESSORIES OF OTHER MATERIALS	0	A
5910.00.00	TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OR REINFORCED WITH METAL OR OTHER MATERIAL	0	A

SAC Code	Description	Base rate	Staging Category
5911.10.00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of the kind used for card clothing, and similar fabrics of the kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	5	C
5911.20.00	- Bolting cloth, whether or not made up	5	C
5911.31.00	-- Weighing less than 650 g/m ²	0	A
5911.32.00	-- Weighing 650 g/m ² of more	0	A
5911.40.00	- Straining cloth and thick cloth of the kind used in oil presses or the like, including that of human hair	0	A
5911.90.00	- Other	0	A
6001.10.00	- "Long pile" fabrics	10	E
6001.21.00	-- Of cotton	10	E
6001.22.00	-- Of man-made fibers	10	F
6001.29.00	-- Of other textile materials	10	E
6001.91.10	--- With pile fibers of a length exceeding 3 mm	10	E
6001.91.90	--- Other	10	E
6001.92.10	--- With pile fibers of a length exceeding 3 mm	5	C
6001.92.90	--- Other	10	F
6001.99.00	-- Of other textile materials	10	E
6002.40.11	- - - Of a width not exceeding 11 cm and a thickness not exceeding 3 mm, for edging	0	A
6002.40.19	--- Other	10	F
6002.40.90	-- Other	10	E
6002.90.00	- Other	10	E
6003.10.00	- Of wool or fine animal hair	10	E
6003.20.00	- Of cotton	10	F
6003.30.00	- Of synthetic fibers	10	E
6003.40.00	- Of artificial fibers	10	E
6003.90.00	- Other	10	E
6004.10.10	-- With polyurethane ("lycra")	5	D
6004.10.90	-- Other	10	X
6004.90.00	- Other	10	F
6005.21.00	-- Unbleached or bleached	10	E
6005.22.00	-- Dyed	10	F

SAC Code	Description	Base rate	Staging Category
6005.23.00	-- Of yarns of different colours	10	E
6005.24.00	-- Printed	10	E
6005.31.00	-- Unbleached or bleached	10	E
6005.32.00	-- Dyed	10	F
6005.33.00	-- Of yarns of different colours	10	E
6005.34.00	-- Printed	10	E
6005.41.00	-- Unbleached or bleached	10	E
6005.42.00	-- Dyed	10	E
6005.43.00	-- Of yarns of different colours	10	E
6005.44.00	-- Printed	10	E
6005.90.10	-- Of wool or fine animal hair	10	E
6005.90.90	-- Other	10	E
6006.10.00	- Of wool or fine animal hair	10	E
6006.21.00	-- Unbleached or bleached	10	X
6006.22.00	-- Dyed	10	X
6006.23.00	-- Of yarns of different colours	10	G
6006.24.00	-- Printed	10	X
6006.31.00	-- Unbleached or bleached	10	X
6006.32.00	-- Dyed	10	X
6006.33.00	-- Of yarns of different colours	10	G
6006.34.00	-- Printed	10	X
6006.41.00	-- Unbleached or bleached	10	E
6006.42.00	-- Dyed	10	F
6006.43.00	-- Of yarns of different colours	10	E
6006.44.00	-- Printed	10	E
6006.90.00	- Other	10	F
6101.20.00	- Of cotton	15	G
6101.30.00	- Of man-made fibers	15	G
6101.90.10	-- Of wool or fine animal hair	15	E
6101.90.90	-- Other	15	G
6102.10.00	- Of wool or fine animal hair	15	E
6102.20.00	- Of cotton	15	X
6102.30.00	- Of man-made fibers	15	G
6102.90.00	- Of other textile materials	15	G
6103.10.10	-- Of wool or fine animal hair	15	E
6103.10.20	- Of synthetic fibers	15	G

SAC Code	Description	Base rate	Staging Category
6103.10.90	-- Of other textile materials	15	G
6103.22.00	-- Of cotton	15	G
6103.23.00	-- Of synthetic fibers	15	G
6103.29.10	-- Of wool or fine animal hair	15	E
6103.29.90	--- Other	15	G
6103.31.00	-- Of wool or fine animal hair	15	E
6103.32.00	-- Of cotton	15	G
6103.33.00	-- Of synthetic fibers	15	G
6103.39.00	-- Of other textile materials	15	G
6103.41.00	-- Of wool or fine animal hair	15	E
6103.42.00	-- Of cotton	15	X
6103.43.00	-- Of synthetic fibers	15	G
6103.49.00	-- Of other textile materials	15	G
6104.13.00	-- Of synthetic fibers	15	G
6104.19.10	--- Of wool or fine animal hair	15	E
6104.19.20	--- Of cotton	15	G
6104.19.90	--- Other	15	G
6104.22.00	-- Of cotton	15	G
6104.23.00	--Of synthetic fibers	15	G
6104.29.10	--- Of wool or fine animal hair	15	E
6104.29.90	--- Other	15	G
6104.31.00	-- Of wool or fine animal hair	15	E
6104.32.00	-- Of cotton	15	G
6104.33.00	-- Of synthetic fibers	15	G
6104.39.00	-- Of other textile materials	15	G
6104.41.00	-- Of wool or fine animal hair	15	E
6104.42.00	-- Of cotton	15	G
6104.43.00	-- Of synthetic fibers	15	X
6104.44.00	-- Of artificial fibers	15	G
6104.49.00	-- Of other textile materials	15	G
6104.51.00	-- Of wool or fine animal hair	15	E
6104.52.00	-- Of cotton	15	G
6104.53.00	-- Of synthetic fibers	15	G
6104.59.00	-- Of other textile materials	15	G
6104.61.00	-- Of wool or fine animal hair	15	E
6104.62.00	-- Of cotton	15	X

SAC Code	Description	Base rate	Staging Category
6104.63.00	-- Of synthetic fibers	15	G
6104.69.00	-- Of other textile materials	15	G
6105.10.00	- Of cotton	15	X
6105.20.00	- Of man-made fibers	15	G
6105.90.00	- Of other textile materials	15	G
6106.10.00	- Of cotton	15	X
6106.20.00	- Of man-made fibers	15	G
6106.90.00	- Of other textile materials	15	G
6107.11.00	-- Of cotton	15	X
6107.12.00	-- Of man-made fibers	15	G
6107.19.00	-- Of other textile materials	15	G
6107.21.00	-- Of cotton	15	X
6107.22.00	-- Of man-made fibers	15	G
6107.29.00	-- Of other textile materials	15	G
6107.91.00	-- Of cotton	15	G
6107.99.10	-- Of man-made fibers	15	G
6107.99.90	--- Other	15	G
6108.11.00	-- Of man-made fibers	15	G
6108.19.00	-- Of other textile materials	15	G
6108.21.00	-- Of cotton	15	X
6108.22.00	-- Of man-made fibers	15	X
6108.29.00	-- Of other textile materials	15	G
6108.31.00	-- Of cotton	15	X
6108.32.00	-- Of man-made fibers	15	G
6108.39.00	-- Of other textile materials	15	G
6108.91.00	-- Of cotton	15	X
6108.92.00	-- Of man-made fibers	15	G
6108.99.00	-- Of other textile materials	15	G
6109.10.00	- Of cotton	15	X
6109.90.00	- Of other textile materials	15	X
6110.11.00	-- Of wool	15	G
6110.12.00	-- Of Kashmir (cashmere) goats	15	G
6110.19.00	-- Other	15	G
6110.20.00	- Of cotton	15	X
6110.30.00	- Of man-made fibers	15	X
6110.90.00	- Of other textile materials	15	G

SAC Code	Description	Base rate	Staging Category
6111.20.00	- Of cotton	15	X
6111.30.00	- Of synthetic fibers	15	G
6111.90.10	-- Of wool or fine animal hair	15	E
6111.90.90	-- Other	15	G
6112.11.00	-- Of cotton	15	G
6112.12.00	-- Of synthetic fibers	15	G
6112.19.00	-- Of other textile materials	15	G
6112.20.00	- Overalls and ski suits	15	X
6112.31.00	-- Of synthetic fibers	15	G
6112.39.00	-- Of other textile materials	15	G
6112.41.00	-- Of synthetic fibers	15	G
6112.49.00	-- Of other textile materials	15	G
6113.00.00	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING 59.03, 59.06 OR 59.07	15	G
6114.20.00	- Of cotton	15	X
6114.30.00	- Of man-made fibers	15	G
6114.90.00	- Of other textile materials	15	G
6115.10.10	-- Stockings for varicose veins	0	A
6115.10.90	-- Other	15	G
6115.21.00	-- Of synthetic fibers, measuring per single yarn less than 67 decitex	15	G
6115.22.00	-- Of synthetic fibers, measuring per single yarn 67 decitex or more	15	G
6115.29.00	-- Of other textile materials	15	G
6115.30.00	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	15	G
6115.94.00	-- Of wool or fine animal hair	15	E
6115.95.00	-- Of cotton	15	X
6115.96.00	-- Of synthetic fibers	15	X
6115.99.00	-- Of other textile materials	15	G
6116.10.00	- Impregnated, coated or covered with plastic or rubber	15	F
6116.91.00	-- Of wool or fine animal hair	15	E
6116.92.00	-- Of cotton	15	G
6116.93.00	-- Of synthetic fibers	15	G
6116.99.00	-- Of other textile materials	15	G

SAC Code	Description	Base rate	Staging Category
6117.10.00	- Shawls, scarves, mufflers, mantillas, veils and the like	15	G
6117.80.10	-- Kneepads and shin guards, other than for sports	0	A
6117.80.20	-- Ties, bow ties and cravats	15	G
6117.80.90	-- Other	15	G
6117.90.00	- Parts	15	G
6201.11.00	-- Of wool or fine animal hair	15	E
6201.12.00	-- Of cotton	15	G
6201.13.00	-- Of man-made fibers	15	G
6201.19.00	-- Of other textile materials	15	G
6201.91.00	-- Of wool or fine animal hair	15	E
6201.92.00	-- Of cotton	15	X
6201.93.00	-- Of man-made fibers	15	G
6201.99.00	-- Of other textile materials	15	G
6202.11.00	-- Of wool or fine animal hair	15	G
6202.12.00	-- Of cotton	15	G
6202.13.00	-- Of man-made fibers	15	G
6202.19.00	-- Of other textile materials	15	G
6202.91.00	-- Of wool or fine animal hair	15	E
6202.92.00	-- Of cotton	15	G
6202.93.00	-- Of man-made fibers	15	G
6202.99.00	-- Of other textile materials	15	G
6203.11.00	-- Of wool or fine animal hair	15	D
6203.12.00	-- Of synthetic fibers	15	G
6203.19.00	-- Of other textile materials	15	G
6203.22.00	-- Of cotton	15	X
6203.23.00	-- Of synthetic fibers	15	G
6203.29.10	--- Of wool or fine animal hair	15	E
6203.29.90	--- Other	15	G
6203.31.00	-- Of wool or fine animal hair	15	G
6203.32.00	-- Of cotton	15	G
6203.33.00	-- Of synthetic fibers	15	G
6203.39.00	-- Of other textile materials	15	G
6203.41.00	-- Of wool or fine animal hair	15	G
6203.42.00	-- Of cotton	15	X
6203.43.00	-- Of synthetic fibers	15	X
6203.49.00	-- Of other textile materials	15	G

SAC Code	Description	Base rate	Staging Category
6204.11.00	-- Of wool or fine animal hair	15	G
6204.12.00	-- Of cotton	15	G
6204.13.00	-- Of synthetic fibers	15	G
6204.19.00	-- Of other textile materials	15	G
6204.21.00	-- Of wool or fine animal hair	15	E
6204.22.00	-- Of cotton	15	G
6204.23.00	-- Of synthetic fibers	15	G
6204.29.00	-- Of other textile materials	15	G
6204.31.00	-- Of wool or fine animal hair	15	G
6204.32.00	-- Of cotton	15	G
6204.33.00	-- Of synthetic fibers	15	G
6204.39.00	-- Of other textile materials	15	G
6204.41.00	-- Of wool or fine animal hair	15	E
6204.42.00	-- Of cotton	15	G
6204.43.00	-- Of synthetic fibers	15	X
6204.44.00	-- Of artificial fibers	15	G
6204.49.00	-- Of other textile materials	15	G
6204.51.00	-- Of wool or fine animal hair	15	E
6204.52.00	-- Of cotton	15	X
6204.53.00	-- Of synthetic fibers	15	G
6204.59.00	-- Of other textile materials	15	G
6204.61.00	-- Of wool or fine animal hair	15	E
6204.62.00	-- Of cotton	15	X
6204.63.00	-- Of synthetic fibers	15	X
6204.69.00	-- Of other textile materials	15	G
6205.20.00	- Of cotton	15	X
6205.30.00	- Of man-made fibers	15	X
6205.90.10	-- Of wool or fine animal hair	15	E
6205.90.90	-- Other	15	G
6206.10.00	- Of silk or silk waste	15	G
6206.20.00	- Of wool or fine animal hair	15	G
6206.30.00	- Of cotton	15	X
6206.40.00	- Of man-made fibers	15	X
6206.90.00	- Of other textile materials	15	F
6207.11.00	-- Of cotton	15	G
6207.19.00	-- Of other textile materials	15	G

SAC Code	Description	Base rate	Staging Category
6207.21.00	-- Of cotton	15	G
6207.22.00	-- Of man-made fibers	15	G
6207.29.00	-- Of other textile materials	15	G
6207.91.00	-- Of cotton	15	E
6207.99.10	--- Of man-made fibers	15	G
6207.99.90	--- Other	15	G
6208.11.00	-- Of man-made fibers	15	G
6208.19.00	-- Of other textile materials	15	G
6208.21.00	-- Of cotton	15	G
6208.22.00	-- Of man-made fibers	15	G
6208.29.00	-- Of other textile materials	15	G
6208.91.00	-- Of cotton	15	E
6208.92.00	-- Of man-made fibers	15	G
6208.99.00	-- Of other textile materials	15	G
6209.20.00	- Of cotton	15	G
6209.30.00	- Of synthetic fibers	15	G
6209.90.10	-- Of wool or fine animal hair	15	E
6209.90.90	-- Other	15	G
6210.10.10	-- Disposable sterilised overalls	0	A
6210.10.90	-- Other	15	G
6210.20.00	- Other garments, of the type described in subheadings 6201.11 to 6201.19	15	G
6210.30.00	- Other garments, of the type described in subheadings 6202.11 to 6202.19	15	G
6210.40.00	- Other men's or boys' garments	15	G
6210.50.00	- Other women's or girls' garments	15	G
6211.11.00	-- Men's or boys'	15	G
6211.12.00	-- Women's or girls'	15	G
6211.20.00	- Overalls and ski suits	15	G
6211.32.00	-- Of cotton	15	X
6211.33.00	-- Of man-made fibers	15	G
6211.39.00	-- Of other textile materials	15	G
6211.42.00	-- Of cotton	15	G
6211.43.00	-- Of man-made fibers	15	G
6211.49.10	--- Of wool or fine animal hair	15	E
6211.49.90	--- Other	15	G
6212.10.00	- Brassieres	15	X

SAC Code	Description	Base rate	Staging Category
6212.20.00	- Girdles and panty girdles	15	G
6212.30.00	- Corselettes	15	G
6212.90.00	- Other	15	G
6213.20.00	- Of cotton	15	X
6213.90.00	- Of other textile materials	15	G
6214.10.00	- Of silk or silk waste	15	G
6214.20.00	- Of wool or fine animal hair	15	E
6214.30.00	- Of synthetic fibers	15	G
6214.40.00	- Of artificial fibers	15	G
6214.90.00	- Of other textile materials	15	G
6215.10.00	- Of silk or silk waste	15	F
6215.20.00	- Of man-made fibers	15	X
6215.90.00	- Of other textile materials	15	G
6216.00.00	GLOVES, MITTENS AND MITTS	15	G
6217.10.00	- Clothing accessories	15	X
6217.90.00	- Parts	15	G
6301.10.00	- Electric blankets	15	G
6301.20.00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	15	E
6301.30.00	- Blankets (other than electric blankets) of cotton	15	G
6301.40.00	- Blankets (other than electric blankets) of synthetic fibers	15	G
6301.90.00	- Other blankets	15	G
6302.10.00	- Bed linen, knitted or crocheted	15	G
6302.21.00	- - Of cotton	15	G
6302.22.00	- - Of man-made fibers	15	G
6302.29.00	- - Of other textile materials	15	G
6302.31.00	- - Of cotton	15	X
6302.32.00	- - Of man-made fibers	15	G
6302.39.00	- - Of other textile materials	15	G
6302.40.00	- Table linen, knitted or crocheted	15	G
6302.51.00	- - Of cotton	15	G
6302.53.00	- - Of man-made fibers	15	G
6302.59.10	- - - Of linen	15	G
6302.59.90	- - - Other	15	G
6302.60.00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	15	E

SAC Code	Description	Base rate	Staging Category
6302.91.00	-- Of cotton	15	G
6302.93.00	-- Of man-made fibers	15	G
6302.99.10	--- Of linen	15	G
6302.99.90	--- Other	15	G
6303.12.00	-- Of synthetic fibers	15	G
6303.19.10	--- Of Cotton	15	G
6303.19.90	--- Other	15	G
6303.91.00	-- Of cotton	15	G
6303.92.00	-- Of synthetic fibers	15	G
6303.99.00	-- Of other textile materials	15	G
6304.11.00	-- Knitted or crocheted	15	G
6304.19.00	-- Other	15	G
6304.91.00	-- Knitted or crocheted	15	G
6304.92.00	-- Not knitted or crocheted, of cotton	15	G
6304.93.00	-- Not knitted or crocheted, of synthetic fibers	15	G
6304.99.00	-- Not knitted or crocheted, of other textile materials	15	G
6305.10.00	- Of jute or of other textile bast fibers of heading 53.03	70	G
6305.20.00	- Of cotton	15	G
6305.32.00	-- Flexible intermediate bulk containers	15	G
6305.33.00	-- Other, of polyethylene or polypropylene strip or the like	15	X
6305.39.00	-- Other	15	G
6305.90.00	- Of other textile materials	15	G
6306.12.00	-- Of synthetic fibers	15	G
6306.19.10	--- Of Cotton	15	G
6306.19.90	--- Other	15	G
6306.22.00	-- Of synthetic fibers	15	G
6306.29.10	--- Of cotton	15	G
6306.29.90	--- Other	15	G
6306.30.10	-- Of synthetic fibers	15	G
6306.30.90	-- Of other textile materials	15	G
6306.40.00	- Pneumatic mattresses	15	G
6306.90.10	-- Of cotton	15	G
6306.90.90	-- Of other textile materials	15	G
6307.10.00	- Floorcloths, dishcloths, dusters and similar cleaning cloths	15	G
6307.20.00	- Life jackets and lifebelts	0	A

SAC Code	Description	Base rate	Staging Category
6307.90.10	-- Safety belts	0	A
6307.90.20	-- Disposable masks	0	A
6307.90.30	-- Safety reflective strip	0	A
6307.90.90	-- Other	15	X
6308.00.00	SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKING FOR RETAIL SALE	15	G
6309.00.10	- Footwear	15	G
6309.00.90	- Other	15	F
6310.10.00	- Sorted	10	E
6310.90.10	-- Containing 80 % or more by weight of polyesters	10	E
6310.90.20	-- Containing 80 % or more by weight of acrylic fibers	10	E
6310.90.90	-- Other	10	E
6401.10.00	- Footwear incorporating a protective metal toecap	15	E
6401.92.00	-- Covering the ankle but not covering the knee	15	X
6401.99.10	--- Covering the knee	15	E
6401.99.90	--- Other	15	E
6402.12.00	-- Ski-boots, cross-country ski footwear and snowboard boots	15	A
6402.19.00	-- Other	15	E
6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	15	G
6402.91.10	--- Footwear incorporating a protective metal toecap	15	E
6402.91.90	--- Other	15	E
6402.99.10	--- Footwear incorporating a protective metal toecap	15	E
6402.99.90	--- Other	15	C
6403.12.00	-- Ski-boots, cross-country ski footwear and snowboard boots	15	A
6403.19.00	-- Other	15	E
6403.20.00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	15	E
6403.40.00	- Other footwear, incorporating a protective metal toecap	15	G

SAC Code	Description	Base rate	Staging Category
6403.51.00	-- Covering the ankle	15	E
6403.59.00	-- Other	15	G
6403.91.10	--- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toecap	15	E
6403.91.90	--- Other	15	G
6403.99.10	--- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toecap	15	E
6403.99.90	--- Other	15	G
6404.11.00	- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	15	D
6404.19.10	--- Overshoes with outer soles of plastics	0	A
6404.19.90	--- Other	15	G
6404.20.00	- Footwear with outer soles of leather or composition leather	15	E
6405.10.00	- With uppers of leather or composition leather	15	G
6405.20.00	- With uppers of textile materials	15	E
6405.90.00	- Other	15	X
6406.10.10	-- Toe caps	10	E
6406.10.90	-- Other	10	E
6406.20.00	- Outer soles and heels, of rubber or plastics	10	E
6406.90.11	--- Outer soles and heels	10	E
6406.90.12	--- Birch wood shanks, made on the basis of pressure and heat	0	A
6406.90.19	--- Other	0	A
6406.90.91	--- Outer soles and heels, other than of rubber, plastics or wood	10	E
6406.90.92	--- Removable in-soles, heel cushions and similar articles	10	E
6406.90.99	--- Other	10	E
6501.00.00	HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT	5	C
6502.00.00	HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE, NOR MADE WITH BRIMS, NOR LINED, NOR TRIMMED	5	C

SAC Code	Description	Base rate	Staging Category
6504.00.00	HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED	15	C
6505.00.10	- Hair-nets	15	C
6505.00.20	- Hats and other headgear of felt, made with hat-forms and plateaux of heading 65.01, whether or not lined or trimmed	15	C
6505.00.90	- Other	15	C
6506.10.10	- - Of plastics, whether or not reinforced with glass fibers or other materials	15	C
6506.10.90	- - Other	15	C
6506.91.00	- - Of rubber or of plastics	15	C
6506.99.10	- - - Of furskin	15	C
6506.99.90	- - - Other	15	C
6507.00.00	HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR	5	C
6601.10.00	- Garden or similar umbrellas	15	A
6601.91.00	- - Having a telescopic shaft	15	A
6601.99.00	- - Other	15	A
6602.00.00	WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND THE LIKE	15	A
6603.20.00	- Umbrella frames, including frames mounted on shafts (sticks)	5	A
6603.90.00	- Other	5	A
6701.00.00	SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING 05.05 AND WORKED QUILLS AND SCAPES	15	C
6702.10.00	- Of plastics	15	C
6702.90.00	- Of other materials	15	C
6703.00.10	- Man-made textile materials, prepared for use in making dolls' hair	5	A
6703.00.90	- Other	15	C
6704.11.00	- - Complete wigs	15	C
6704.19.00	- - Other	15	C

SAC Code	Description	Base rate	Staging Category
6704.20.00	- Of human hair	15	C
6704.90.00	- Of other materials	15	C
6801.00.00	SETS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE)	15	E
6802.10.00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	15	E
6802.21.00	-- Marble, travertine and alabaster	15	E
6802.23.00	-- Granite	15	E
6802.29.10	--- Other calcareous stone	15	E
6802.29.90	--- Other	15	E
6802.91.00	-- Marble, travertine and alabaster	15	E
6802.92.00	-- Other calcareous stone	15	E
6802.93.00	-- Granite	15	E
6802.99.00	-- Other stone	15	E
6803.00.00	WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE	5	E
6804.10.00	- Millstones and grindstones for milling, grinding or pulping	0	A
6804.21.00	-- Of agglomerated synthetic or natural diamond	0	A
6804.22.00	-- Of other agglomerated abrasives or of ceramics	0	A
6804.23.00	-- Of natural stone	0	A
6804.30.00	- Hand sharpening or polishing stones	0	A
6805.10.00	- On a base of woven textile fabric only	10	E
6805.20.10	- - Abrasive paper for wood and waterproof abrasive paper, other than discs	10	E
6805.20.90	-- Other	10	E
6805.30.00	- On a base of other materials	5	E
6806.10.00	- Slag wool, rock wool and similar mineral wool (including intermixtures thereof), in bulk, sheets or rolls	0	A
6806.20.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	0	A
6806.90.00	- Other	0	A
6807.10.00	- In rolls	5	E

SAC Code	Description	Base rate	Staging Category
6807.90.00	- Other	5	E
6808.00.00	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBER, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS	15	E
6809.11.00	-- Faced or reinforced with paper or paperboard only	5	E
6809.19.00	-- Other	15	E
6809.90.00	- Other articles	15	E
6810.11.00	-- Building blocks and bricks	15	E
6810.19.00	-- Other	15	E
6810.91.00	- - Prefabricated structural components for building or civil engineering	15	E
6810.99.00	-- Other	15	E
6811.40.10	-- Corrugated sheets	15	E
6811.40.20	-- Other sheets, panels, tiles and similar articles	15	E
6811.40.30	-- Tubes, pipes and tube or pipe fittings	15	E
6811.40.90	-- Other articles	15	E
6811.81.00	-- Corrugated sheets	15	G
6811.82.00	-- Other sheets, panels, tiles and similar articles	15	X
6811.89.00	-- Other articles	15	G
6812.80.10	-- Clothing, clothing accessories, footwear and headgear	5	E
6812.80.20	-- Paper, millboard and felt	0	A
6812.80.30	-- Compressed fiber jointing, in sheets or rolls	0	A
6812.80.91	- - -Fabricated crocidolite fibers; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate	0	A
6812.80.92	--- Yarn and thread	0	A
6812.80.93	--- Cords and string, whether or not plaited	0	A
6812.80.94	--- Fabrics, whether or not knitted or crocheted	5	E
6812.80.99	--- Other	5	E
6812.91.00	- - Clothing, clothing accessories, footwear and headgear	5	E
6812.92.00	-- Paper, millboard and felt	0	A

SAC Code	Description	Base rate	Staging Category
6812.93.00	-- Compressed asbestos fiber jointing, in sheets or rolls	0	A
6812.99.10	--- Fabricated asbestos fibers; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	0	A
6812.99.20	--- Yarn and thread	0	A
6812.99.30	--- Cords and string, whether or not plaited	0	A
6812.99.40	--- Fabrics, whether or not knitted or crocheted	5	E
6812.99.90	--- Other	5	E
6813.20.10	-- Brake linings and pads	0	A
6813.20.90	-- Other	0	A
6813.81.00	-- Brake linings and pads	0	A
6813.89.00	-- Other	0	A
6814.10.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	5	E
6814.90.00	- Other	5	E
6815.10.00	- Non-electrical articles of graphite or other carbon	0	A
6815.20.00	- Articles of peat	0	A
6815.91.00	-- Containing magnesite, dolomite or chromite	0	A
6815.99.00	-- Other	0	A
6901.00.00	BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE: KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS	0	A
6902.10.00	- Containing by weight, singly or together, more than 50 % of the elements Mg (magnesium), Ca (calcium) or Cr (chromium), expressed as MgO (magnesium oxide), CaO (calcium oxide) or Cr ₂ O ₃ (chromium oxide)	0	A
6902.20.00	- Containing, by weight, more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	0	A
6902.90.00	- Other	0	A
6903.10.00	- Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	0	A
6903.20.00	- Containing, by weight, more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	0	A

SAC Code	Description	Base rate	Staging Category
6903.90.00	- Other	0	A
6904.10.00	- Building bricks	15	E
6904.90.00	- Other	15	E
6905.10.00	- Roofing tiles	15	E
6905.90.00	- Other	15	E
6906.00.00	CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS	15	E
6907.10.00	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	15	G
6907.90.00	- Other	15	G
6908.10.00	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	15	E
6908.90.00	- Other	15	G
6909.11.00	- - Of porcelain or china	0	A
6909.12.00	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	0	A
6909.19.00	- - Other	0	A
6909.90.00	- Other	5	C
6910.10.00	- Of porcelain or china	15	E
6910.90.00	- Other	15	E
6911.10.00	- Tableware and kitchenware	15	E
6911.90.00	- Other	15	E
6912.00.10	- Tableware and kitchenware of earthenware	15	E
6912.00.90	- Other	15	E
6913.10.00	- Of porcelain or china	15	E
6913.90.00	- Other	15	E
6914.10.00	- Of porcelain or china	15	E
6914.90.00	- Other	15	E
7001.00.00	CULLET AND OTHER WASTE AND SCRAP OF GLASS; GLASS IN THE MASS	0	A
7002.10.00	- Balls	0	A
7002.20.00	- Rods	0	A
7002.31.00	- - Of quartz or other fused silica	0	A

SAC Code	Description	Base rate	Staging Category
7002.32.00	- - Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	0	A
7002.39.00	- - Other	0	A
7003.12.00	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	0	A
7003.19.00	- - Other	0	A
7003.20.00	- Wired sheets	0	A
7003.30.00	- Profiles	0	A
7004.20.00	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	0	A
7004.90.00	- Other glass	0	A
7005.10.00	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	0	A
7005.21.00	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	0	A
7005.29.10	- - - Float glass	0	A
7005.29.90	- - - Other	0	A
7005.30.00	- Wired glass	0	A
7006.00.00	GLASS OF HEADINGS 70.03, 70.04 OR 70.05, BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS	5	E
7007.11.10	- - - Flat	5	E
7007.11.90	- - Other	5	E
7007.19.00	- - Other	10	E
7007.21.10	- - - Flat	5	E
7007.21.90	- - - Other	5	E
7007.29.00	- - Other	5	E
7008.00.00	MULTIPLE-WALLED INSULATING UNITS OF GLASS	5	E
7009.10.00	- Rear-view mirrors for vehicles	0	A
7009.91.00	- - Unframed	5	E
7009.92.00	- - Framed	15	E
7010.10.00	- Ampoules	0	A

SAC Code	Description	Base rate	Staging Category
7010.20.00	- Stoppers, lids and other closures	0	A
7010.90.11	- - - Less than 4 litres	10	E
7010.90.19	- - - Other	5	E
7010.90.21	- - - Tubular containers, amber coloured, with an opening not exceeding 32 mm, of the kind used for medicaments	10	E
7010.90.29	- - - Other	10	E
7010.90.31	- - - Of a capacity not exceeding 180 ml, with an opening not exceeding 15 mm, other than tubular	5	E
7010.90.32	- - - Tubular containers, amber coloured, with an opening not exceeding 32 mm, of the kind used for medicaments	10	E
7010.90.39	- - - Other	10	E
7010.90.41	- - - Of a capacity of 12 ml or more, with an opening not exceeding 15 mm, other than tubular	5	E
7010.90.42	- - - With an opening of 22 mm or more	10	E
7010.90.43	- - - Borosilicate flasks	0	A
7010.90.49	- - - Other	5	E
7011.10.00	- For electric lighting	0	A
7011.20.00	- For cathode-ray tubes	0	A
7011.90.00	- Other	0	A
7013.10.00	- Of glass-ceramics	15	E
7013.22.00	- - Of lead crystal	15	E
7013.28.00	- - Other	15	E
7013.33.00	- - Of lead crystal	15	E
7013.37.00	- - Other	15	E
7013.41.00	- - Of lead crystal	15	E
7013.42.00	- - Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	15	E
7013.49.00	- - Other	15	E
7013.91.00	- - Of lead crystal	15	E
7013.99.00	- - Other	15	E
7014.00.10	- Signalling glassware	0	A
7014.00.20	- Optical elements	0	A
7015.10.00	- Glasses for corrective spectacles	0	A
7015.90.00	- Other	0	A

SAC Code	Description	Base rate	Staging Category
7016.10.00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	10	E
7016.90.00	- Other	10	E
7017.10.00	- Of quartz or other fused silica	0	A
7017.20.00	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	0	A
7017.90.00	- Other	0	A
7018.10.00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	15	E
7018.20.00	- Glass microspheres not exceeding 1 mm in diameter	0	A
7018.90.00	- Other	15	E
7019.11.00	- - Chopped strands, of a length of not more than 50 mm	0	A
7019.12.00	- - Rovings	0	A
7019.19.00	- - Other	0	A
7019.31.00	- - Mats	0	A
7019.32.00	- - Thin sheets (voiles)	0	A
7019.39.00	- - Other	0	A
7019.40.00	- Woven fabrics of rovings	0	A
7019.51.00	- - Of a width not exceeding 30 cm	0	A
7019.52.00	- - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	0	A
7019.59.00	- - Other	0	A
7019.90.00	- Other	0	A
7020.00.10	- Glass inners for vacuum flasks or for other vacuum vessels	0	A
7020.00.91	- - - - Quartz reactor tubes and support designed for insertion into diffusion and oxidation furnaces for the production of discs (wafers) semiconductor	0	A
7020.00.99	- - Other	15	E
7101.10.00	- Natural pearls	10	C
7101.21.00	- - Unworked	10	C
7101.22.00	- - Worked	10	C
7102.10.00	- Unsorted	5	C

SAC Code	Description	Base rate	Staging Category
7102.21.00	-- Unworked or simply sawn, cleaved or bruted	0	A
7102.29.00	-- Other	0	A
7102.31.00	-- Unworked or simply sawn, cleaved or bruted	5	C
7102.39.00	-- Other	5	C
7103.10.00	- Unworked or simply sawn or roughly shaped	5	C
7103.91.00	-- Rubies, sapphires and emeralds	5	C
7103.99.00	-- Other	5	C
7104.10.00	- Piezo-electric quartz	10	C
7104.20.00	- Other, unworked or simply sawn or roughly shaped	10	C
7104.90.00	- Other	10	C
7105.10.00	- Of diamonds	5	C
7105.90.00	- Other	5	C
7106.10.00	- Powder	10	E
7106.91.00	-- Unwrought	10	E
7106.92.10	--- Wire, bars and rods, containing stripping agents or additives (silver solder)	5	A
7106.92.90	--- Other	10	A
7107.00.00	BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	10	A
7108.11.00	-- Powder	5	A
7108.12.00	-- Other unwrought forms	5	E
7108.13.00	-- Other semi-manufactured forms	5	A
7108.20.00	- Monetary	5	A
7109.00.00	BASE METALS OR SILVER, CLAD WITH GOLD, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	10	A
7110.11.00	-- Unwrought or in powder form	0	A
7110.19.00	-- Other	0	A
7110.21.00	-- Unwrought or in powder form	0	A
7110.29.00	-- Other	0	A
7110.31.00	-- Unwrought or in powder form	0	A
7110.39.00	-- Other	0	A
7110.41.00	-- Unwrought or in powder form	0	A
7110.49.00	-- Other	0	A

SAC Code	Description	Base rate	Staging Category
7111.00.00	BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	10	A
7112.30.00	- Ash containing precious metal or precious-metal compounds	0	A
7112.91.00	- - Of gold, including metal clad with gold but excluding sweepings containing other precious metals	0	A
7112.92.00	- - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	0	A
7112.99.00	- - Other	0	A
7113.11.00	- - Of silver, whether or not plated or clad with other precious metal	15	A
7113.19.00	- - Of other precious metal, whether or not plated or clad with precious metal	15	A
7113.20.00	- Of base metal clad with precious metal	15	A
7114.11.00	- - Of silver, whether or not plated or clad with other precious metal	15	A
7114.19.00	- - Of other precious metal, whether or not plated or clad with precious metal	15	A
7114.20.00	- Of base metal clad with precious metal	15	A
7115.10.00	- Catalysts in the form of wire cloth or grill, of platinum	0	A
7115.90.00	- Other	15	C
7116.10.00	- Of natural or cultured pearls	15	C
7116.20.00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	15	C
7117.11.00	- - Cuff links and studs	15	C
7117.19.00	- - Other	15	E
7117.90.00	- Other	15	E
7118.10.00	- Coin (other than gold coin), not being legal tender	5	A
7118.90.00	- Other	5	A
7201.10.00	- Non-alloy pig iron containing by weight 0.5 % or less of phosphorus	0	A
7201.20.00	- Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	0	A
7201.50.00	- Alloy pig iron; spiegeleisen	0	A
7202.11.00	- - Containing by weight more than 2 % of carbon	0	A
7202.19.00	- - Other	0	A
7202.21.00	- - Containing by weight more than 55 % of silicon	0	A

SAC Code	Description	Base rate	Staging Category
7202.29.00	- - Other	0	A
7202.30.00	- Ferro-silico-manganese	0	A
7202.41.00	- - Containing by weight more than 4 % of carbon	0	A
7202.49.00	- - Other	0	A
7202.50.00	- Ferro-silico-chromium	0	A
7202.60.00	- Ferro-nickel	0	A
7202.70.00	- Ferro-molybdenum	0	A
7202.80.00	- Ferro-tungsten and ferro-silico-tungsten	0	A
7202.91.00	- - Ferro-titanium and ferro-silico-titanium	0	A
7202.92.00	- - Ferro-vanadium	0	A
7202.93.00	- - Ferro-niobium	0	A
7202.99.00	- - Other	0	A
7203.10.00	- Ferrous products obtained by direct reduction of iron ore	0	A
7203.90.00	- Other	0	A
7204.10.00	- Waste and scrap of cast iron	0	A
7204.21.00	- - Of stainless steel	0	A
7204.29.00	- - Other	0	A
7204.30.00	- Waste and scrap of tinned iron or steel	0	A
7204.41.00	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	0	A
7204.49.00	- - Other	0	A
7204.50.00	- Remelting scrap ingots	0	A
7205.10.00	- Granules	0	A
7205.21.00	- - Of alloy steel	0	A
7205.29.00	- - Other	0	A
7206.10.00	- Ingots	0	A
7206.90.00	- Other	0	A
7207.11.00	- - Of rectangular or square cross-section, the width measuring less than twice the thickness	0	A
7207.12.00	- - Other, of rectangular (other than square) cross-section	0	A
7207.19.00	- - Other	0	A
7207.20.00	- Containing by weight 0.25 % or more of carbon	0	A
7208.10.00	- In coils, not further worked than hot-rolled, with patterns in relief	0	A

SAC Code	Description	Base rate	Staging Category
7208.25.00	-- Of a thickness of 4.75 mm or more	0	A
7208.26.00	-- Of a thickness of 3 mm or more but not exceeding 4.75 mm	0	A
7208.27.00	-- Of a thickness of less than 3 mm	0	A
7208.36.00	-- Of a thickness exceeding 10 mm	0	A
7208.37.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	A
7208.38.00	-- Of a thickness of 3 mm or more but not exceeding 4.75 mm	0	A
7208.39.00	-- Of a thickness of less than 3 mm	0	A
7208.40.00	- Not in coils, not further worked than hot-rolled, with patterns in relief	10	X
7208.51.00	-- Of a thickness exceeding 10 mm	10	X
7208.52.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	5	X
7208.53.00	-- Of a thickness of 3 mm or more but not exceeding 4.75 mm	10	X
7208.54.10	- - - Of a width not exceeding 990 mm, containing by weight 0.42 % or more of carbon and 0.60 % or more of manganese	0	A
7208.54.90	- - - Other	10	X
7208.90.00	- Other	10	X
7209.15.00	-- Of a thickness of 3 mm or more	10	E
7209.16.00	-- Of a thickness exceeding 1 mm but less than 3 mm	10	X
7209.17.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	10	X
7209.18.00	-- Of a thickness of less than 0.5 mm	10	E
7209.25.00	-- Of a thickness of 3 mm or more	10	E
7209.26.00	-- Of a thickness exceeding 1 mm but less than 3 mm	10	X
7209.27.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	10	X
7209.28.00	-- Of a thickness of less than 0.5 mm	10	E
7209.90.00	- Other	10	X
7210.11.00	-- Of a thickness of 0.5 mm or more	0	A
7210.12.00	-- Of a thickness of less than 0.5 mm	0	A
7210.20.00	- Plated or coated with lead, including terne-plate	0	A
7210.30.00	- Electrolytically plated or coated with zinc	0	A

SAC Code	Description	Base rate	Staging Category
7210.41.10	--- Of a thickness of 0.16 mm or more but not exceeding 2 mm	0	A
7210.41.90	--- Other	5	E
7210.49.10	--- Of a thickness of 0.16 mm or more but not exceeding 2 mm	0	A
7210.49.90	--- Other	0	A
7210.50.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	0	A
7210.61.10	--- Of a thickness of 0.16 mm or more but not exceeding 2 mm	0	A
7210.61.90	--- Other	0	A
7210.69.10	--- Of a thickness of 0.16 mm or more but not exceeding 2 mm	15	A
7210.69.90	--- Other	0	A
7210.70.10	- - Enamelled, of a thickness of 0.16 mm or more but not exceeding 1.55 mm	15	A
7210.70.20	- - Varnished with epoxyphenolic resins, smooth	15	A
7210.70.90	- - Other	0	A
7210.90.00	- Other	0	A
7211.13.00	- - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	5	E
7211.14.10	--- Containing by weight 0.42 % or more of carbon and 0.60 % or more of manganese	0	A
7211.14.90	--- Other	5	G
7211.19.10	--- In coils, containing by weight 0.42 % or more of carbon and 0.60 % or more of manganese	0	A
7211.19.90	--- Other	5	G
7211.23.00	- - Containing by weight less than 0.25 % of carbon	5	E
7211.29.00	- - Other	0	A
7211.90.00	- Other	0	A
7212.10.00	- Plated or coated with tin	0	A
7212.20.00	- Electrolytically plated or coated with zinc	0	A
7212.30.10	- - Of a thickness of 0.16 mm or more but not exceeding 1.55 mm	15	A
7212.30.90	- - Other	0	A
7212.40.10	- - Of a thickness of 0.16 mm or more but not exceeding 1.55 mm	15	X

SAC Code	Description	Base rate	Staging Category
7212.40.90	-- Other	0	A
7212.50.00	- Otherwise plated or coated	0	A
7212.60.00	- Clad	0	A
7213.10.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	15	X
7213.20.00	- Other, of free-cutting steel	0	A
7213.91.10	--- Containing 0.6 % or more by weight of carbon	0	A
7213.91.20	--- Containing less than 0.6 % by weight of carbon	0	A
7213.99.10	--- Containing 0.6 % or more by weight of carbon	10	G
7213.99.20	--- Containing less than 0.6 % by weight of carbon	0	A
7214.10.00	- Forged	10	E
7214.20.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	15	X
7214.30.00	- Other, of free-cutting steel	5	E
7214.91.10	- - - Containing by weight 0.6 % or more of carbon, the greatest cross-sectional dimension of which exceeds 13 mm	15	X
7214.91.90	--- Other	0	A
7214.99.10	- - - Of square cross-section, the greatest cross-sectional dimension of which exceeds 13 mm, containing 0.60 % or more by weight of carbon	15	X
7214.99.20	- - - Of a cross-section other than rectangular or square, the greatest cross-sectional dimension of which is 5.5 mm or more but not more than 45 mm	15	X
7214.99.90	--- Other	0	A
7215.10.00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	0	A
7215.50.00	- Other, not further worked than cold-formed or cold-finished	0	A
7215.90.00	- Other	0	A
7216.10.10	- - U sections of a thickness of 1.8 mm or more but not more than 6.4 mm and a height exceeding 12 mm	15	X
7216.10.91	--- I sections of a height not exceeding 50 mm	15	X
7216.10.92	--- H sections of a height not exceeding 50 mm	15	E
7216.10.99	--- Other	5	E
7216.21.10	- - Of a thickness of 1.8 mm or more but not more than 6.4 mm and a height exceeding 12 mm	15	X

SAC Code	Description	Base rate	Staging Category
7216.21.90	--- Other	5	X
7216.22.10	--- Of a height not exceeding 50 mm	15	X
7216.22.90	--- Other	5	E
7216.31.10	--- Of a thickness of 1.8 mm or more but not exceeding 6.4 mm	15	X
7216.31.90	--- Other	0	A
7216.32.00	-- I sections	0	A
7216.33.00	-- H sections	0	A
7216.40.00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	0	A
7216.50.00	- Other sections, not further worked than hot-rolled, hot-drawn or extruded	0	A
7216.61.00	-- Obtained from flat-rolled products	15	X
7216.69.00	-- Other	15	G
7216.91.00	- - Obtained, cold-formed or cold-finished, from flat-rolled products	5	E
7216.99.00	-- Other	5	E
7217.10.10	-- Containing by weight less than 0.25 % of carbon	10	X
7217.10.20	-- Containing by weight 0.25 % or more but less than 0.6 % of carbon	10	X
7217.10.31	--- Pre-stressed	0	A
7217.10.39	--- Other	15	X
7217.20.11	- - - Plated or coated with zinc, of circular cross-section of a diameter of 0.22 mm or more but not more than 0.24 mm	0	A
7217.20.12	- - - Electrolytically galvanized (electrogalvanization), of a diameter of 0.50 mm or more but less than 1.4 mm	0	A
7217.20.19	--- Other	10	X
7217.20.20	-- Containing by weight 0.25 % or more but less than 0.6 % of carbon	10	G
7217.20.31	--- Of circular cross-section of a diameter of 0.8 mm or more but not more than 5.15 mm	15	G
7217.20.32	- - - Of rectangular (other than square) cross-section, of a thickness of 0.35 mm or more but not more than 0.7 mm and a width of 0.5 mm or more but not more than 3 mm	15	G
7217.20.39	--- Other	5	G
7217.30.10	-- Containing by weight less than 0.25 % of carbon	5	G

SAC Code	Description	Base rate	Staging Category
7217.30.20	-- Containing 0.25 % or more but less than 0.6 % by weight of carbon	5	G
7217.30.31	--- Plated or coated with copper	0	A
7217.30.39	--- Other	5	G
7217.90.00	- Other	5	G
7218.10.00	- Ingots or other primary forms	0	A
7218.91.00	-- Of rectangular cross-section	0	A
7218.99.00	-- Other	0	A
7219.11.00	-- Of a thickness exceeding 10 mm	0	A
7219.12.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	A
7219.13.00	-- Of a thickness of 3 mm or more but not exceeding 4.75 mm	0	A
7219.14.00	-- Of a thickness of less than 3 mm	0	A
7219.21.00	-- Of a thickness exceeding 10 mm	0	A
7219.22.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	A
7219.23.00	-- Of a thickness of 3 mm or more but not exceeding 4.75 mm	0	A
7219.24.00	-- Of a thickness of less than 3 mm	0	A
7219.31.00	-- Of a thickness of 4.75 mm or more	0	A
7219.32.00	-- Of a thickness of 3 mm or more but not exceeding 4.75 mm	0	A
7219.33.00	-- Of a thickness exceeding 1 mm but less than 3 mm	0	A
7219.34.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	0	A
7219.35.00	-- Of a thickness of less than 0.5 mm	0	A
7219.90.00	- Other	0	A
7220.11.00	-- Of a thickness of 4.75 mm or more	0	A
7220.12.00	-- Of a thickness of less than 4.75 mm	0	A
7220.20.00	- Not further worked than cold-rolled (cold-reduced)	0	A
7220.90.00	- Other	0	A
7221.00.00	WIRE RODS OF STAINLESS STEEL	0	A
7222.11.00	-- Of circular cross-section	0	A
7222.19.00	-- Other	0	A
7222.20.00	- Bars, not further worked than cold-formed or cold-finished	0	A

SAC Code	Description	Base rate	Staging Category
7222.30.00	- Other bars	0	A
7222.40.00	- Profiles	0	A
7223.00.00	WIRE OF STAINLESS STEEL	0	A
7224.10.00	- Ingots or other primary forms	0	A
7224.90.00	- Other	0	A
7225.11.00	- - Grain-oriented	0	A
7225.19.00	- - Other	0	A
7225.30.00	- Other, not further worked than hot-rolled, in coils	0	A
7225.40.00	- Other, not further worked than hot-rolled, not in coils	0	A
7225.50.00	- Other, not further worked than cold-rolled (cold-reduced)	0	A
7225.91.00	- - Electrolytically plated or coated with zinc	0	A
7225.92.00	- - Otherwise plated or coated with zinc	0	A
7225.99.00	- - Other	0	A
7226.11.00	- - Grain-oriented	0	A
7226.19.00	- - Other	0	A
7226.20.00	- Of high-speed steel	0	A
7226.91.00	- - Not further worked than hot-rolled	0	A
7226.92.00	- - Not further worked than cold-rolled (cold-reduced)	0	A
7226.99.10	- - - Plated or coated with zinc, excluding electrolytically plated or coated	0	A
7226.99.90	- - - Other	0	A
7227.10.00	- Of high-speed steel	0	A
7227.20.00	- Of silico-manganese steel	0	A
7227.90.00	- Other	0	A
7228.10.00	- Bars and rods, of high-speed steel	0	A
7228.20.00	- Bars and rods, of silico-manganese steel	0	A
7228.30.00	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	0	A
7228.40.00	- Other bars and rods, not further worked than forged	0	A
7228.50.00	- Other bars and rods, not further worked than cold-formed or cold-finished	0	A
7228.60.00	- Other bars and rods	0	A
7228.70.00	- Profiles	0	A
7228.80.00	- Hollow drill bars and rods	0	A
7229.20.00	- Of silico-manganese steel	0	A
7229.90.10	- - Of high-speed steel	0	A

SAC Code	Description	Base rate	Staging Category
7229.90.90	-- Other	0	A
7301.10.00	- Sheet piling	0	A
7301.20.00	- Profiles	10	E
7302.10.00	- Rails	0	A
7302.30.00	- Switch blades, crossing frogs, point rods and other crossing pieces	0	A
7302.40.00	- Fishplates and sole plates	0	A
7302.90.00	- Other	0	A
7303.00.00	TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON	5	G
7304.11.00	-- Of stainless steel	0	A
7304.19.00	-- Other	0	A
7304.22.00	-- Drill pipe of stainless steel	0	A
7304.23.00	-- Other drill pipe	0	A
7304.24.00	-- Other, of stainless steel	0	A
7304.29.00	-- Other	0	A
7304.31.00	-- Cold-drawn or cold-rolled (cold-reduced)	0	A
7304.39.00	-- Other	0	A
7304.41.00	-- Cold-drawn or cold-rolled (cold-reduced)	0	A
7304.49.00	-- Other	0	A
7304.51.00	-- Cold-drawn or cold-rolled (cold-reduced)	0	A
7304.59.00	-- Other	0	A
7304.90.00	- Other	0	A
7305.11.00	-- Longitudinally submerged arc welded	0	A
7305.12.00	-- Other, longitudinally welded	0	A
7305.19.00	-- Other	0	A
7305.20.00	- Casing of the kind used in drilling for oil or gas	0	A
7305.31.00	-- Longitudinally welded	5	E
7305.39.00	-- Other	5	E
7305.90.00	- Other	5	E
7306.11.00	-- Welded, of stainless steel	0	A
7306.19.00	-- Other	0	A
7306.21.00	-- Welded, of stainless steel	0	A
7306.29.00	-- Other	0	A

SAC Code	Description	Base rate	Staging Category
7306.30.10	- - Tubes and pipes of an external diameter of 12 mm or more but not more than 115 mm, of a wall thickness of 0.8 mm or more but not more than 6.4 mm, whether or not plated or coated with zinc	0	A
7306.30.90	- - Other	10	X
7306.40.00	- Other, welded, of circular cross-section, of stainless steel	0	A
7306.50.00	- Other, welded, of circular cross-section, of other alloy steel	0	A
7306.61.00	- - Of square or rectangular cross-section	10	X
7306.69.00	- - Other	10	G
7306.90.00	- Other	0	A
7307.11.00	- - Of non-malleable cast iron	5	E
7307.19.00	- - Other	5	E
7307.21.00	- - Flanges	5	E
7307.22.00	- - Threaded elbows, bends and sleeves	5	E
7307.23.00	- - Butt welding fittings	5	E
7307.29.00	- - Other	5	E
7307.91.00	- - Flanges	5	E
7307.92.00	- - Threaded elbows, bends and sleeves	10	E
7307.93.00	- - Butt welding fittings	5	E
7307.99.00	- - Other	5	E
7308.10.00	- Bridges and parts thereof	5	E
7308.20.00	- Towers and lattice masts	5	E
7308.30.00	- Doors, windows and their frames and thresholds for doors	10	E
7308.40.00	- Equipment for scaffolding, shuttering, propping or pit-propping	10	E
7308.90.00	- Other	10	E
7309.00.00	RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	10	E
7310.10.00	- Of a capacity of 50 litres or more	10	E

SAC Code	Description	Base rate	Staging Category
7310.21.00	-- Cans which are to be closed by soldering or crimping	10	E
7310.29.10	--- Barrel-shaped stainless steel container, varnished internally, with lid and plastic dispenser, of a capacity of 5 litres	0	A
7310.29.90	--- Other	15	E
7311.00.11	-- For packaging acetylene	0	A
7311.00.19	-- Other	10	E
7311.00.90	- Other	0	A
7312.10.00	- Cables	0	A
7312.90.00	- Other	0	A
7313.00.00	BARBED WIRE OF IRON OR STEEL; TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF THE KIND USED FOR FENCING, OF IRON OR STEEL	10	X
7314.12.00	-- Endless bands for machinery, of stainless steel	0	A
7314.14.00	-- Other woven cloth, of stainless steel	0	A
7314.19.10	--- Other endless bands for machinery	10	G
7314.19.90	--- Other	10	G
7314.20.00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	10	X
7314.31.00	-- Plated or coated with zinc	10	G
7314.39.00	-- Other	10	G
7314.41.00	-- Plated or coated with zinc	10	X
7314.42.00	-- Coated with plastics	10	E
7314.49.00	-- Other	10	G
7314.50.00	- Expanded metal	10	X
7315.11.00	-- Roller chain	0	A
7315.12.00	-- Other chain	0	A
7315.19.00	-- Parts	0	A
7315.20.00	- Skid chain	0	A
7315.81.00	-- Stud-link	0	A
7315.82.00	-- Other, welded link	0	A
7315.89.00	-- Other	0	A

SAC Code	Description	Base rate	Staging Category
7315.90.00	- Other parts	0	A
7316.00.00	ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL	0	A
7317.00.00	NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER	10	X
7318.11.00	-- Coach screws	5	E
7318.12.00	-- Other wood screws	5	E
7318.13.00	-- Screw hooks and screw rings	5	E
7318.14.00	-- Self-tapping screws	5	G
7318.15.00	-- Other screws and bolts, whether or not with their nuts or washers	5	D
7318.16.00	-- Nuts	5	E
7318.19.00	-- Other	5	E
7318.21.00	-- Spring washers and other lock washers	0	A
7318.22.00	-- Other washers	0	A
7318.23.00	-- Rivets	0	A
7318.24.00	-- Cotters and cotter pins	0	A
7318.29.00	-- Other	0	A
7319.40.10	-- Safety pins	0	A
7319.40.90	-- Other	0	A
7319.90.10	-- Sewing, darning or embroidery needles	0	A
7319.90.90	-- Other	0	A
7320.10.00	- Leaf-springs and leaves therefor	10	E
7320.20.00	- Helical springs	10	E
7320.90.00	- Other	0	A
7321.11.10	--- Ovens and cookers	15	E
7321.11.90	--- Other	10	E
7321.12.00	-- For liquid fuel	5	E
7321.19.10	--- 'Anafre' clay pots, portable stoves and cookers	15	E
7321.19.90	--- Other	10	E
7321.81.00	-- For gas fuel or for both gas and other fuels	10	E
7321.82.00	-- For liquid fuels	10	E
7321.89.10	--- For solid fuels	10	E

SAC Code	Description	Base rate	Staging Category
7321.89.90	--- Other	10	E
7321.90.10	-- Of cookers	5	E
7321.90.90	-- Other	5	E
7322.11.00	-- Of cast iron	0	A
7322.19.00	-- Other	0	A
7322.90.00	- Other	0	A
7323.10.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	15	E
7323.91.10	--- Handles	5	E
7323.91.20	--- Other parts	5	E
7323.91.90	--- Other	15	E
7323.92.10	--- Handles	5	E
7323.92.20	--- Other parts	5	E
7323.92.90	--- Other	15	E
7323.93.10	--- Handles	5	E
7323.93.20	--- Other parts	5	E
7323.93.90	--- Other	15	E
7323.94.10	--- Handles	5	E
7323.94.20	--- Other parts	5	E
7323.94.90	--- Other	15	E
7323.99.10	--- Handles	5	E
7323.99.20	--- Other parts	5	E
7323.99.90	--- Other	15	E
7324.10.00	- Sinks and washbasins, of stainless steel	15	E
7324.21.00	-- Of cast iron, whether or not enamelled	15	E
7324.29.00	-- Other	15	E
7324.90.00	- Other, including parts	15	E
7325.10.00	- Of non-malleable cast iron	10	E
7325.91.00	-- Grinding balls and similar articles for mills	0	A
7325.99.00	-- Other	10	E
7326.11.00	-- Grinding balls and similar articles for mills	0	A
7326.19.00	-- Other	10	E
7326.20.10	-- Traps for animals	5	E
7326.20.20	-- Gabions	0	A
7326.20.30	-- Quick-fit hooks with swivels	0	A

SAC Code	Description	Base rate	Staging Category
7326.20.40	- - Bands of longitudinally bonded wire filaments with varnish or paint, of a width of 93.00 mm or more, of a thickness of 1.45 mm or more, including varnish or paint	0	A
7326.20.90	- - Other	10	E
7326.90.00	- Other	0	A
7401.00.10	- Copper mattes	0	A
7401.00.20	- Cement copper (precipitated copper)	0	A
7402.00.00	UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING	0	A
7403.11.00	- - Cathodes and sections of cathodes	0	A
7403.12.00	- - Wire-bars	0	A
7403.13.00	- - Billets	0	A
7403.19.00	- - Other	0	A
7403.21.00	- - Copper-zinc base alloys (brass)	0	A
7403.22.00	- - Copper-tin base alloys (bronze)	0	A
7403.29.10	- - - Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A
7403.29.90	- - - Other	0	A
7404.00.00	COPPER WASTE AND SCRAP	0	A
7405.00.00	MASTER ALLOYS OF COPPER	0	A
7406.10.00	- Powders of non-lamellar structure	0	A
7406.20.00	- Powders of lamellar structure; flakes	0	A
7407.10.00	- Of refined copper	0	A
7407.21.00	- - Copper-zinc base alloys (brass)	0	A
7407.29.10	- - - Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A
7407.29.90	- - - Other	0	A
7408.11.00	- - Of which the maximum cross-sectional dimension exceeds 6 mm	0	A
7408.19.10	- - - Of electrolytic copper	0	A
7408.19.90	- - - Other	0	A
7408.21.00	- - Copper-zinc base alloys (brass)	0	A
7408.22.00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A
7408.29.00	- - Other	0	A
7409.11.00	- - In coils	0	A

SAC Code	Description	Base rate	Staging Category
7409.19.00	-- Other	0	A
7409.21.00	-- In coils	0	A
7409.29.00	-- Other	0	A
7409.31.00	-- In coils	0	A
7409.39.00	-- Other	0	A
7409.40.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A
7409.90.00	- Of other copper alloys	0	A
7410.11.00	-- Of refined copper	0	A
7410.12.00	-- Of copper alloys	0	A
7410.21.00	-- Of refined copper	0	A
7410.22.00	-- Of copper alloys	0	A
7411.10.00	- Of refined copper	0	A
7411.21.00	-- Copper-zinc base alloys (brass)	0	A
7411.22.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A
7411.29.00	-- Other	0	A
7412.10.00	- Of refined copper	0	A
7412.20.00	- Of copper alloys	0	A
7413.00.10	- Of electrolytic copper	5	X
7413.00.90	- Other	0	A
7415.10.00	- Nails and tacks, drawing pins, staples and similar articles	0	A
7415.21.00	-- Washers (including spring washers)	0	A
7415.29.00	-- Other	0	A
7415.33.00	-- Screws; bolts and nuts	0	A
7415.39.00	-- Other	0	A
7418.10.10	- - Pot scourers and scouring or polishing pads, gloves and similar articles	15	C
7418.10.20	- - - Cooking or heating apparatus of the kind used for domestic purposes, non-electric, and parts thereof, of copper	15	C
7418.10.30	-- Handles	0	A
7418.10.90	-- Other	15	C
7418.20.00	- Sanitary ware and parts thereof	15	C
7419.10.00	- Chain and parts thereof	0	A

SAC Code	Description	Base rate	Staging Category
7419.91.00	-- Cast, moulded, stamped or forged, but not further worked	5	C
7419.99.10	--- Containers for compressed or liquefied gas	0	A
7419.99.20	--- Anodes of copper or of copper alloys for electroplating	0	A
7419.99.31	---- Cloth	5	C
7419.99.39	---- Other	0	A
7419.99.40	--- Copper springs	0	A
7419.99.90	--- Other	15	E
7501.10.00	- Nickel mattes	0	A
7501.20.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	0	A
7502.10.00	- Nickel, not alloyed	0	A
7502.20.00	- Nickel alloys	0	A
7503.00.00	NICKEL WASTE AND SCRAP	0	A
7504.00.00	NICKEL POWDERS AND FLAKES	0	A
7505.11.00	-- Of nickel, not alloyed	0	A
7505.12.00	-- Of nickel alloys	0	A
7505.21.00	-- Of nickel, not alloyed	0	A
7505.22.00	-- Of nickel alloys	0	A
7506.10.00	-- Of nickel, not alloyed	0	A
7506.20.00	-- Of nickel alloys	0	A
7507.11.00	-- Of nickel, not alloyed	0	A
7507.12.00	-- Of nickel alloys	0	A
7507.20.00	- Tube or pipe fittings	0	A
7508.10.00	- Cloth, grill and netting, of nickel wire	0	A
7508.90.00	- Other	0	A
7601.10.00	- Aluminium, not alloyed	0	A
7601.20.00	- Aluminium alloys	0	A
7602.00.00	ALUMINIUM WASTE AND SCRAP	0	A
7603.10.00	- Powders of non-lamellar structure	0	A
7603.20.00	- Powders of lamellar structure; flakes	0	A
7604.10.10	-- Profiles	10	X
7604.10.90	-- Other	5	X
7604.21.00	-- Hollow profiles	10	X
7604.29.10	--- Profiles	10	X
7604.29.90	--- Other	5	X

SAC Code	Description	Base rate	Staging Category
7605.11.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	0	A
7605.19.10	--- Of circular cross-section	10	E
7605.19.90	--- Other	0	A
7605.21.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	0	A
7605.29.10	--- Of alloys containing magnesium and silicon, of circular cross-section	5	E
7605.29.90	--- Other	5	E
7606.11.00	-- Of aluminium, not alloyed	10	E
7606.12.10	--- Containing more than 3 % of magnesium (AA 5154 and AA 5086 types)	0	A
7606.12.20	--- Embossed strip in rolls of a thickness not exceeding 1.25 mm and a width of 110 cm of alloy 1100	0	A
7606.12.91	---- 'Pilferproof surface 620' strip, containing not more than 98.7 % of aluminium, lacquered on one side, covered with a thermo-setting resin on the other, of a thickness exceeding 0.2 mm but not exceeding 0.25 mm	0	A
7606.12.92	--- Containing 0.8 % or more of magnesium, of a thickness not exceeding 0.315 mm, in coils (rolls) of a width less than 1900 mm (alloy 3000 series)	0	A
7606.12.99	---- Other	10	E
7606.91.10	-- Discs, whether or not perforated, with a diameter not exceeding 45 mm	0	A
7606.91.90	--- Other	0	A
7606.92.00	-- Of aluminium alloys	0	A
7607.11.30	--- Of a thickness not exceeding 0.025 mm, smooth, heat-treated, with not more than 80 perforations per m ² , in rolls	0	A
7607.11.90	--- Other	0	A
7607.19.20	--- Coated with polypropylene, in rolls of a width not exceeding 30 cm	0	A
7607.19.31	---- Of a thickness less than 0.019 mm	5	X
7607.19.39	---- Other	10	X
7607.19.90	--- Other	0	A
7607.20.11	--- Not printed	0	A

SAC Code	Description	Base rate	Staging Category
7607.20.12	- - - Printed	10	X
7607.20.20	- - Backed with paper(other than silicon-coated paper) or plastics, whether or not printed, of a thickness (including backing) not exceeding 0.23 mm	10	X
7607.20.90	- - Other	0	A
7608.10.10	- - Ferrules for pencils	0	A
7608.10.90	- - Other	5	E
7608.20.10	- - Welded tubes and pipes of an external diameter exceeding 50 mm	10	E
7608.20.20	- - Of oval cross-section of a thickness not exceeding 1 mm and a length not exceeding 20 mm	0	A
7608.20.90	- - Other	10	X
7609.00.00	ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE: COUPLINGS, ELBOWS, SLEEVES)	0	A
7610.10.00	- Doors, windows and their frames and thresholds for doors	15	E
7610.90.00	- Other	15	E
7611.00.00	ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	5	E
7612.10.00	- Flexible tubular containers	10	E
7612.90.10	- - Seamless tubular containers	0	A
7612.90.20	- - Milk churns	0	A
7612.90.90	- - Other	5	E
7613.00.10	- For a working pressure not exceeding 25 kg/cm ²	5	E
7613.00.90	- Other	0	A
7614.10.00	- With steel core	10	X
7614.90.00	- Other	10	X
7615.10.10	- - Pot scourers and scouring or polishing pads, gloves and similar articles	15	E
7615.10.20	- - Handles and spouts	5	E
7615.10.90	- - Other	15	E
7615.20.00	- Sanitary ware and parts thereof	15	E

SAC Code	Description	Base rate	Staging Category
7616.10.00	- Nails, tacks, staples, screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles	0	A
7616.91.00	-- Cloth, grill and netting, of aluminium wire	5	E
7616.99.10	--- Chain and parts thereof	0	A
7616.99.20	--- Blunt staples	0	A
7616.99.90	--- Other	10	X
7801.10.00	- Refined lead	0	A
7801.91.00	- - Containing by weight antimony as the principal other element	0	A
7801.99.00	- - Other	0	A
7802.00.00	LEAD WASTE AND SCRAP	0	A
7804.11.00	- - Sheets, strips and foil of a thickness (excluding any backing) not exceeding 0.2 mm	0	A
7804.19.00	- - Other	0	A
7804.20.00	- Powders and flakes	0	A
7806.00.10	- Lead bars, rods, profiles and wire	5	A
7806.00.20	- Lead tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)	5	A
7806.00.90	- Other	5	A
7901.11.00	- - Containing by weight 99.99 % or more of zinc	0	A
7901.12.00	- - Containing by weight less than 99.99 % of zinc	0	A
7901.20.00	- Zinc alloys	0	A
7902.00.00	ZINC WASTE AND SCRAP	0	A
7903.10.00	- Zinc dust	0	A
7903.90.00	- Other	0	A
7904.00.00	ZINC BARS, RODS, PROFILES AND WIRE	0	A
7905.00.00	ZINC PLATES, SHEETS, STRIP AND FOIL	0	A
7907.00.10	- Zinc tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)	0	A
7907.00.90	- Other	0	A
8001.10.00	- Tin, not alloyed	0	A
8001.20.00	- Tin alloys	0	A
8002.00.00	TIN WASTE AND SCRAP	0	A
8003.00.00	TIN BARS, RODS, PROFILES AND WIRE	0	A

SAC Code	Description	Base rate	Staging Category
8007.00.10	- Tin plates, sheets, strips and foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; powders and flakes	0	A
8007.00.20	- Tin tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)	0	A
8007.00.90	- Other	0	A
8101.10.00	- Powder	0	A
8101.94.00	- - Unwrought tungsten, including bars and rods obtained simply by sintering	0	A
8101.96.00	- - Wire	0	A
8101.97.00	- - Waste and scrap	0	A
8101.99.00	- - Other	0	A
8102.10.00	- Powder	0	A
8102.94.00	- - Unwrought molybdenum, including bars and rods obtained simply by sintering	0	A
8102.95.00	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strips and foil	0	A
8102.96.00	- - Wire	0	A
8102.97.00	- - Waste and scrap	0	A
8102.99.00	- - Other	0	A
8103.20.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powder	0	A
8103.30.00	- Waste and scrap	0	A
8103.90.00	- Other	0	A
8104.11.00	- - Containing at least 99.8 % by weight of magnesium	0	A
8104.19.00	- - Other	0	A
8104.20.00	- Waste and scrap	0	A
8104.30.00	- Raspings, turnings and granules, graded according to size; powders	0	A
8104.90.00	- Other	0	A
8105.20.00	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	0	A
8105.30.00	- Waste and scrap	0	A
8105.90.00	- Other	0	A
8106.00.00	BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	0	A

SAC Code	Description	Base rate	Staging Category
8107.20.00	- Unwrought cadmium; powders	0	A
8107.30.00	- Waste and scrap	0	A
8107.90.00	- Other	0	A
8108.20.00	- Unwrought titanium; powders	0	A
8108.30.00	- Waste and scrap	0	A
8108.90.00	- Other	0	A
8109.20.00	- Unwrought zirconium; powders	0	A
8109.30.00	- Waste and scrap	0	A
8109.90.00	- Other	0	A
8110.10.00	- Unwrought antimony; powders	0	A
8110.20.00	- Waste and scrap	0	A
8110.90.00	- Other	0	A
8111.00.00	MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	0	A
8112.12.00	-- Unwrought; powders	0	A
8112.13.00	-- Waste and scrap	0	A
8112.19.00	-- Other	0	A
8112.21.00	-- Unwrought; powders	0	A
8112.22.00	-- Waste and scrap	0	A
8112.29.00	-- Other	0	A
8112.51.00	-- Unwrought; powders	0	A
8112.52.00	-- Waste and scrap	0	A
8112.59.00	-- Other	0	A
8112.92.00	-- Unwrought; waste and scrap; powders	0	A
8112.99.00	-- Other	0	A
8113.00.00	CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	0	A
8201.10.00	- Spades and shovels	15	C
8201.30.00	- Mattocks, picks, hoes and rakes	15	C
8201.40.10	-- Axes, picks, knives and banana tree cutters	15	C
8201.40.20	-- Machetes	15	C
8201.40.90	-- Other	0	A
8201.50.00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	0	A
8201.60.00	- Hedge shears, two-handed pruning shears and similar two-handed shears	0	A
8201.90.10	-- Truncheons and crowbars	15	C

SAC Code	Description	Base rate	Staging Category
8201.90.20	-- Pitchforks	0	A
8201.90.90	-- Other	0	A
8202.10.00	- Hand saws	0	A
8202.20.10	-- Of steel of a width of 6 mm or more but not more than 31 mm and a thickness of 0.6 mm or more but not more than 2.5 mm	5	C
8202.20.90	-- Other	0	A
8202.31.10	--- Of a diameter of 1,524 mm or more but not more than 4,572 mm and a thickness of 0.5 mm or more but not more than 3.5 mm	0	A
8202.31.90	--- Other	0	A
8202.39.10	--- Saw blades with working part of tungsten carbide, of a diameter of 1,524 mm or more but not more than 4,572 mm and a thickness of 0.5 mm or more but not more than 3.5 mm	5	C
8202.39.90	--- Other	0	A
8202.40.00	- Chainsaw blades	0	A
8202.91.10	--- For hand-operated bow saws, of a width not exceeding 13.5 mm, a thickness not exceeding 0.8 mm and a length not exceeding 310 mm, with 18, 24 or 32 teeth per 25.4 mm	10	E
8202.91.90	--- Other	0	A
8202.99.00	-- Other	0	A
8203.10.10	-- Flat files for metal	10	E
8203.10.90	-- Other	0	A
8203.20.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	0	A
8203.30.00	- Metal-cutting shears and similar tools	0	A
8203.40.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	0	A
8204.11.00	-- Non-adjustable	0	A
8204.12.00	-- Adjustable	0	A
8204.20.00	- Interchangeable spanner sockets, with or without handles	0	A
8205.10.00	- Drilling, threading or tapping tools	0	A
8205.20.00	- Hammers and sledge hammers	0	A
8205.30.00	- Planes, chisels, gouges and similar cutting tools for working wood	0	A

SAC Code	Description	Base rate	Staging Category
8205.40.00	- Screwdrivers	0	A
8205.51.10	- - - Can openers, bottle openers, corkscrews, nutcrackers, ice picks and the like	10	C
8205.51.90	- - - Other	5	C
8205.59.10	- - - Chisels of a length of 10 cm or more but not more than 25 cm	5	C
8205.59.90	- - - Other	0	A
8205.60.00	- Blow lamps and the like	0	A
8205.70.00	- Vices, clamps and the like	0	A
8205.90.10	- - Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	0	A
8205.90.90	- - Other	0	A
8206.00.00	TOOLS OF TWO OR MORE OF THE HEADING 82.02 TO 82.05, PUT UP IN SETS FOR RETAIL SALE	0	A
8207.13.00	- - With working part of cermets	0	A
8207.19.10	- - - Drill bits, reamers and shoes of diamond for drilling and taking soil samples	0	A
8207.19.90	- - - Other	0	A
8207.20.00	- Dies for drawing or extruding metal	0	A
8207.30.10	- - Dies and punches for pressing	5	C
8207.30.90	- - Other	0	A
8207.40.00	- Tools for tapping or threading	0	A
8207.50.00	- Tools for drilling	0	A
8207.60.00	- Tools for boring or broaching	0	A
8207.70.00	- Tools for milling	0	A
8207.80.00	- Tools for turning	0	A
8207.90.00	- Other interchangeable tools	0	A
8208.10.00	- For metal working	0	A
8208.20.00	- For wood working	0	A
8208.30.00	- For kitchen appliances or for machines used by the food industry	0	A
8208.40.00	- For agricultural, horticultural or forestry machines	0	A
8208.90.00	- Other	0	A
8209.00.00	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMETS	0	A
8210.00.10	- Maize (corn) mills	0	A

SAC Code	Description	Base rate	Staging Category
8210.00.90	- Other	0	A
8211.10.00	- Sets of assorted articles	10	C
8211.91.00	- - Table knives having fixed blades	10	C
8211.92.00	- - Other knives having fixed blades	10	C
8211.93.00	- - Knives having other than fixed blades	5	C
8211.94.00	- - Blades	0	A
8211.95.00	- - Handles of base metal	5	C
8212.10.10	- - Razors	10	C
8212.10.20	- - Shavers	10	C
8212.20.00	- Safety razor blades, including razor blade blanks in strips	0	A
8212.90.00	- Other parts	0	A
8213.00.00	SCISSORS, TAILOR'S SHEARS AND SIMILAR SHEARS, AND BLADES THEREOF	5	C
8214.10.00	- Paper knives, letter openers, erasing knives, pencil sharpeners and their blades	15	C
8214.20.00	- Manicure or pedicure sets and instruments (including nail files)	10	E
8214.90.00	- Other	10	C
8215.10.00	- Sets of assorted articles containing at least one article plated with silver, gold or platinum	10	C
8215.20.00	- Other sets of assorted articles	10	C
8215.91.00	- Silver-, gold- or platinum-plated	10	C
8215.99.00	- - Other	10	C
8301.10.00	- Padlocks	5	E
8301.20.00	- Locks of the kind used for motor vehicles	0	A
8301.30.00	- Locks of the kind used for furniture	0	A
8301.40.10	- - Patch locks and surface locks, with one or two horizontal bolts, for doors with handles on the inside only	10	E
8301.40.20	- - Handle locks operated by a key on the outside and a button on the inside	10	E
8301.40.90	- - Other	0	A
8301.50.00	- Clasps and frames with clasps, incorporating locks	0	A
8301.60.00	- Parts	0	A
8301.70.00	- Keys presented separately	5	E

SAC Code	Description	Base rate	Staging Category
8302.10.10	- - For doors, with bearings of plastics or self-lubricating steel, whether or not sprung	5	C
8302.10.20	- - Hinges of the kind used in vehicles of heading 87.02	0	A
8302.10.90	- - Other	10	E
8302.20.00	- Castors	0	A
8302.30.00	- Other mountings, fittings and similar articles for motor vehicles	0	A
8302.41.11	----- Mechanisms for operating windows (operators) with gears system, with butterfly handle and extendable arm	10	E
8302.41.12	----- Clips for windows	10	E
8302.41.19	----- Other	10	E
8302.41.20	--- Spring- or lever-operated latch bolts	0	A
8302.41.90	--- Other	10	E
8302.42.00	- Other, for furniture	5	C
8302.49.10	--- For armoured or reinforced safes, strong-boxes and doors	0	A
8302.49.20	--- For trunks, suitcases and similar articles	0	A
8302.49.90	--- Other	5	C
8302.50.00	- Hat-racks, hat-pegs, brackets and similar fixtures	10	E
8302.60.00	- Automatic door closers	0	A
8303.00.00	ARMOURED OR REINFORCED SAFES, STRONG BOXES AND DOORS AND SAFE DEPOSIT LOCKERS FOR STRONG ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL	15	E
8304.00.00	FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF HEADING 94.03	15	E
8305.10.00	- Fittings for loose-leaf binders or files	0	A
8305.20.10	- - For use in offices	15	E
8305.20.90	- - Other	5	E
8305.90.10	- - Fasteners and clips	15	E
8305.90.90	- - Other	5	C
8306.10.00	- Bells, gongs and the like	10	C

SAC Code	Description	Base rate	Staging Category
8306.21.00	- Plated with precious metal	15	E
8306.29.00	- - Other	15	E
8306.30.00	- Photograph, picture or similar frames; mirrors	15	C
8307.10.00	- Of iron or steel	0	A
8307.90.00	- Of other base metal	0	A
8308.10.00	- Hooks, eyes and eyelets	0	A
8308.20.00	- Tubular or bifurcated rivets	0	A
8308.90.00	- Other, including parts	0	A
8309.10.00	- Crown corks	10	E
8309.90.10	- - 'Easy open' lids of aluminium	0	A
8309.90.20	- - Seals	0	A
8309.90.30	- - Lids of a diameter of 40 mm or more but not more than 51 mm	0	A
8309.90.40	- - Bung covers for phials	0	A
8309.90.50	- - Threaded lids of aluminium	10	E
8309.90.90	- - Other	10	D
8310.00.00	SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING 94.05	15	E
8311.10.10	- - For iron or steel	0	A
8311.10.90	- - Other	0	A
8311.20.00	- Cored wire of base metal, for arc-welding	0	A
8311.30.00	-Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	0	A
8311.90.00	- Other	0	A
8401.10.00	- Nuclear reactors	0	A
8401.20.00	- Machinery and apparatus for isotopic separation, and parts thereof	0	A
8401.30.00	- Fuel elements (cartridges), non-irradiated	0	A
8401.40.00	- Parts of nuclear reactors	0	A
8402.11.00	- - Watertube boilers with a steam production exceeding 45 tonnes per hour	0	A
8402.12.00	- - Watertube boilers with a steam production not exceeding 45 tons per hour	0	A

SAC Code	Description	Base rate	Staging Category
8402.19.00	- - Other vapour-generating boilers, including hybrid boilers	0	A
8402.20.00	- Super-heated water boilers	0	A
8402.90.00	- Parts	0	A
8403.10.00	- Boilers	0	A
8403.90.00	- Parts	0	A
8404.10.00	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	0	A
8404.20.00	- Condensers for steam or other vapour power units	0	A
8404.90.00	- Parts	0	A
8405.10.00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.	0	A
8405.90.00	- Parts	0	A
8406.10.00	- Turbines for marine propulsion	0	A
8406.81.00	- - Of an output exceeding 40 MW	0	A
8406.82.00	- - Of an output not exceeding 40 MW	0	A
8406.90.00	- Parts	0	A
8407.10.00	- Aircraft engines	0	A
8407.21.00	- - Outboard motors	0	A
8407.29.00	- - Other	0	A
8407.31.00	- - Of a cylinder capacity not exceeding 50 cm ³	0	A
8407.32.00	- - Of a cylinder capacity exceeding 50 cm ³ but not exceeding 250 cm ³	0	A
8407.33.00	- - Of a cylinder capacity exceeding 250 cm ³ but not exceeding 1,000 cm ³	0	A
8407.34.00	- - Of a cylinder capacity exceeding 1,000 cm ³	0	A
8407.90.00	- Other engines	0	A
8408.10.00	- Marine propulsion engines	0	A
8408.20.00	- Engines of the kind used for the propulsion of vehicles of Chapter 87	0	A
8408.90.00	- Other engines	0	A
8409.10.00	- For aircraft engines	0	A
8409.91.00	- - Suitable for use solely or principally with spark-ignition internal combustion piston engines	0	A
8409.99.00	- - Other	0	A

SAC Code	Description	Base rate	Staging Category
8410.11.00	-- Of an output not exceeding 1,000 kW	0	A
8410.12.00	-- Of an output exceeding 1,000 kW but not exceeding 10,000 kW	0	A
8410.13.00	-- Of an output exceeding 10,000 kW	0	A
8410.90.00	- Parts, including regulators	0	A
8411.11.00	-- Of a thrust not exceeding 25 kN	0	A
8411.12.00	-- Of a thrust exceeding 25 kN	0	A
8411.21.00	-- Of a power not exceeding 1,100 kW	0	A
8411.22.00	-- Of a power exceeding 1,100 kW	0	A
8411.81.00	-- Of a power not exceeding 5,000 kW	0	A
8411.82.00	-- Of a power exceeding 5,000 kW	0	A
8411.91.00	-- Of turbo-jets or turbo-propellers	0	A
8411.99.00	-- Other	0	A
8412.10.00	- Reaction engines other than turbo-jets	0	A
8412.21.00	-- Linear acting (cylinders)	0	A
8412.29.00	-- Other	0	A
8412.31.00	-- Linear acting (cylinders)	0	A
8412.39.00	-- Other	0	A
8412.80.00	- Other	0	A
8412.90.00	- Parts	0	A
8413.11.00	-- Pumps for dispensing fuel or lubricants, of a type used in filling stations or in garages	0	A
8413.19.00	-- Other	0	A
8413.20.00	- Hand pumps, other than those of subheading 8413.11 or 8413.19	0	A
8413.30.00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	0	A
8413.40.00	- Concrete pumps	0	A
8413.50.00	- Other reciprocating positive displacement pumps	0	A
8413.60.00	- Other rotary positive displacement pumps	0	A
8413.70.00	- Other centrifugal pumps	0	A
8413.81.00	-- Pumps	0	A
8413.82.00	-- Liquid elevators	0	A
8413.91.00	-- Of pumps	0	A
8413.92.00	-- Of liquid elevators	0	A
8414.10.00	- Vacuum pumps	0	A
8414.20.00	- Hand- or foot-operated air pumps	0	A

SAC Code	Description	Base rate	Staging Category
8414.30.00	- Compressors of the kind used in refrigerating equipment	0	A
8414.40.00	- Air compressors mounted on a wheeled chassis for towing	0	A
8414.51.00	- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	15	E
8414.59.00	- - Other	10	E
8414.60.00	- Hoods having a maximum horizontal side not exceeding 120 cm	10	E
8414.80.00	- Other	0	A
8414.90.11	- - - Baskets	0	A
8414.90.19	- - - Other	5	A
8414.90.90	- - Other	0	A
8415.10.00	- Window or wall types, self-contained or 'split-system'	15	D
8415.20.00	- Of a kind used for persons, in motor vehicles	15	E
8415.81.00	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	15	E
8415.82.00	- - Other, incorporating a refrigerating unit	15	D
8415.83.00	- - Not incorporating a refrigerating unit	15	D
8415.90.00	- Parts	0	A
8416.10.00	- Furnace burners for liquid fuel	0	A
8416.20.00	- Other furnace burners, including mix burners	0	A
8416.30.10	- - Mechanical stokers fuelled with chaff or cereal residues	10	C
8416.30.90	- - Other	0	A
8416.90.00	- Parts	0	A
8417.10.00	- Furnaces and ovens for the roasting, melting or other heat treatment of ores, pyrites or of metals	0	A
8417.20.10	- - Industrial furnaces for biscuits, with mesh continuous conveyor, automated controls and production capacity exceeding 500 kilograms per hour	0	A
8417.20.90	- - - Other	10	E
8417.80.00	- Other	0	A
8417.90.00	- Parts	0	A
8418.10.00	- Combined refrigerator-freezers, fitted with separate external doors	15	E

SAC Code	Description	Base rate	Staging Category
8418.21.00	-- Compression-type	15	E
8418.29.10	--- Absorption-type, electrical	15	E
8418.29.90	--- Other	15	E
8418.30.00	- Freezers of the chest type, not exceeding 800 litres capacity	15	E
8418.40.00	- Freezers of the upright type, not exceeding 900 litres capacity	15	E
8418.50.00	- Other furniture (chests, cabinets, display counters, showcases and the like) for storage and display, incorporating refrigerating or freezing equipment	15	E
8418.61.10	--- Compression-type refrigerating units whose condensers are heat exchangers	0	A
8418.61.90	--- Other	10	C
8418.69.10	--- Water coolers and coolers for other beverages	15	E
8418.69.90	--- Other	10	E
8418.91.00	- - Furniture designed to receive refrigerating or freezing equipment	15	E
8418.99.00	-- Other	0	A
8419.11.00	-- Instantaneous gas water heaters	15	E
8419.19.00	-- Other	10	E
8419.20.00	- Medical, surgical or laboratory sterilisers	0	A
8419.31.10	--- Hot-air dryers for grains and vegetables	10	C
8419.31.90	--- Other	0	A
8419.32.10	--- Hot-air dryers for wood	10	C
8419.32.90	--- Other	0	A
8419.39.00	-- Other	0	A
8419.40.00	- Distilling or rectifying equipment	0	A
8419.50.00	- Heat-exchange units	0	A
8419.60.00	- Machinery for liquefying air or other gases	0	A
8419.81.00	- - For making hot drinks or for cooking or heating food	0	A
8419.89.00	-- Other	0	A
8419.90.00	- Parts	0	A
8420.10.00	- Calendering and rolling machines	0	A
8420.91.00	-- Cylinders	0	A
8420.99.00	-- Other	0	A
8421.11.00	-- Cream separators	0	A

SAC Code	Description	Base rate	Staging Category
8421.12.00	-- Clothes-dryers	0	A
8421.19.00	-- Other	0	A
8421.21.00	-- For filtering or purifying water	0	A
8421.22.00	-- For filtering or purifying beverages other than water	0	A
8421.23.00	-- Oil- or petrol-filters for internal combustion engines	10	C
8421.29.00	-- Other	0	A
8421.31.00	- - Intake air filters for spark-ignition or compression-ignition internal combustion engines	10	C
8421.39.00	-- Other	0	A
8421.91.00	-- Of centrifuges, including centrifugal dryers	0	A
8421.99.00	-- Other	0	A
8422.11.00	-- Of the household type	15	E
8422.19.00	-- Other	10	E
8422.20.00	- Machinery for cleaning or drying bottles or other containers	0	A
8422.30.10	- - Machinery for filling and closing bags of thermo-sealable plastics, of a filling capacity not exceeding 5 kg, other than automatic horizontal filling machinery and vacuum-sealing machinery	10	E
8422.30.90	-- Other	0	A
8422.40.10	-- For working in the hand, with self-contained electric motor	0	A
8422.40.90	-- Other	10	E
8422.90.00	- Parts	0	A
8423.10.00	- Personal weighing machines, including baby scales; household scales	5	C
8423.20.00	- Scales for continuous weighing of goods on conveyors	0	A
8423.30.00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	0	A
8423.81.00	-- Having a maximum weighing capacity not exceeding 30 kg	0	A
8423.82.10	--- Scales for weighing cattle	10	C
8423.82.20	--- Spring balances of a capacity not exceeding 200 kg	10	C
8423.82.90	--- Other	0	A
8423.89.00	-- Other	0	A

SAC Code	Description	Base rate	Staging Category
8423.90.00	- Weighing machine weights of all kinds; parts of weighing machinery	0	A
8424.10.00	- Fire extinguishers, whether or not charged	0	A
8424.20.00	- Spray guns and similar appliances	0	A
8424.30.00	- Steam or sandblasting machines and similar jet projecting machines	0	A
8424.81.10	- - - Knapsack sprayers, of a capacity not exceeding 20 l, hand operated	10	G
8424.81.20	- - - Knapsack sprayers, of a capacity not exceeding 20 l, powered	10	E
8424.81.30	- - - Fumigators, towed, whether or not assembled	0	A
8424.81.90	- - - Other	0	A
8424.89.00	-- Other	0	A
8424.90.11	- - - For pharmaceutical products	0	A
8424.90.19	- - - Other	5	G
8424.90.90	-- Other	0	A
8425.11.00	-- Powered by electric motor	0	A
8425.19.00	-- Other	0	A
8425.31.10	- - - Pit-head winding gear; winches specially designed for use in the interior of mines	0	A
8425.31.90	- - - Other	0	A
8425.39.10	- - - Pit-head winding gear; winches specially designed for use in the interior of mines	0	A
8425.39.90	- - - Other	0	A
8425.41.00	-- Fixed hoists for raising vehicles, of a type used in garages	0	A
8425.42.00	-- Other jacks and hoists, hydraulic	0	A
8425.49.00	-- Other	0	A
8426.11.10	- - - Having a maximum weighing capacity not exceeding 20 t	0	A
8426.11.90	- - - Other	0	A
8426.12.00	-- Mobile lifting frames on tyres and straddle carriers	0	A
8426.19.10	- - - Fixed lifting cranes, having a loading capacity not exceeding 20 t	0	A
8426.19.90	- - - Other	0	A
8426.20.10	-- Fixed lifting cranes, having a loading capacity not exceeding 20 t	0	A

SAC Code	Description	Base rate	Staging Category
8426.20.90	-- Other	0	A
8426.30.10	-- Fixed lifting cranes, having a loading capacity not exceeding 20 t	0	A
8426.30.90	-- Other	0	A
8426.41.00	-- On tyres	0	A
8426.49.00	-- Other	0	A
8426.91.00	-- Designed for mounting on road vehicles	0	A
8426.99.00	-- Other	0	A
8427.10.00	- Self-propelled trucks powered by an electric motor	0	A
8427.20.00	- Other self-propelled trucks	0	A
8427.90.00	- Other trucks	0	A
8428.10.00	- Lifts and skip hoists	0	A
8428.20.00	- Pneumatic elevators and conveyors	0	A
8428.31.00	-- Specially designed for use in the interior of mines and other underground uses	0	A
8428.32.00	-- Other, bucket type	0	A
8428.33.00	-- Other, belt type	0	A
8428.39.00	-- Other	0	A
8428.40.00	- Escalators and moving walkways	0	A
8428.60.00	- Teleferics, chairlifts, ski-draglines; traction mechanisms for funicular railways	0	A
8428.90.10	-- Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	0	A
8428.90.90	-- Other	0	A
8429.11.00	-- Tracked	0	A
8429.19.00	-- Other	0	A
8429.20.00	- Levellers	0	A
8429.30.00	- Scrapers	0	A
8429.40.00	- Tamping machines and road rollers	0	A
8429.51.00	-- Front-end shovel loaders	0	A
8429.52.00	-- Machinery with a 360° revolving superstructure	0	A
8429.59.00	-- Other	0	A
8430.10.00	- Pile-drivers and pile-extractors	0	A
8430.20.00	- Snow-ploughs and snow-blowers	0	A
8430.31.00	-- Self-propelled	0	A
8430.39.00	-- Other	0	A

SAC Code	Description	Base rate	Staging Category
8430.41.00	-- Self-propelled	0	A
8430.49.00	-- Other	0	A
8430.50.00	- Other machinery, self-propelled	0	A
8430.61.00	-- Tamping or compacting machinery	0	A
8430.69.00	-- Other	0	A
8431.10.00	- Of machinery of heading 84.25	0	A
8431.20.00	- Of machinery of heading 84.27	0	A
8431.31.00	-- Of lifts, skip hoists or escalators	0	A
8431.39.00	-- Other	0	A
8431.41.00	-- Buckets, shovels, grabs and grips	0	A
8431.42.00	-- Bulldozer or angledozer blades	0	A
8431.43.00	- Parts for boring or sinking machinery of subheadings 8430.41 or 8430.49	0	A
8431.49.00	-- Other	0	A
8432.10.00	- Ploughs	10	C
8432.21.00	-- Disc harrows	10	C
8432.29.00	-- Other	0	A
8432.30.00	- Seeders, planters and transplanters	0	A
8432.40.00	- Manure spreaders and fertiliser distributors	0	A
8432.80.00	- Other machinery, apparatus and devices	0	A
8432.90.10	-- For ploughs and harrows	10	C
8432.90.90	-- Other	0	A
8433.11.00	-- Powered, with the cutting device rotating in a horizontal plane	0	A
8433.19.00	-- Other	0	A
8433.20.00	- Mowers, including cutter bars for tractor mounting	0	A
8433.30.00	- Other haymaking machinery	0	A
8433.40.00	- Straw or fodder balers, including pick-up balers	0	A
8433.51.00	-- Combine harvester-threshers	0	A
8433.52.00	-- Other threshing machinery	0	A
8433.53.00	-- Root or tuber harvesting machines	0	A
8433.59.00	-- Other	0	A
8433.60.10	-- Functioning with the electronic colour grading principle	10	C
8433.60.90	-- Other	0	A
8433.90.00	- Parts	0	A
8434.10.00	- Milking machines	0	A

SAC Code	Description	Base rate	Staging Category
8434.20.00	- Dairy machinery	0	A
8434.90.00	- Parts	0	A
8435.10.00	- Machinery and apparatus	0	A
8435.90.00	- Parts	0	A
8436.10.00	- Machinery for preparing animal feedingstuffs	0	A
8436.21.00	- - Poultry incubators and brooders	0	A
8436.29.00	- - Other	0	A
8436.80.00	- Other machines and appliances	0	A
8436.91.00	- - Of poultry-keeping machinery and apparatus	0	A
8436.99.00	- - Other	0	A
8437.10.10	- - Cyclone separators and revolving machines for cleaning and grading grain	10	C
8437.10.90	- - Other	0	A
8437.80.10	- - Hammer type crushing and grinding machines for cereals	10	C
8437.80.20	- - Grain mixing machines	10	C
8437.80.90	- - Other	0	A
8437.90.00	- Parts	0	A
8438.10.00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	0	A
8438.20.00	- Machinery for the manufacture of confectionery, cocoa or chocolate	0	A
8438.30.00	- Machinery for sugar manufacture	0	A
8438.40.00	- Brewery machinery	0	A
8438.50.00	- Machinery for the preparation of meat or poultry	0	A
8438.60.10	- - Fruit pulpers	10	C
8438.60.90	- - Other	0	A
8438.80.00	- Other machines and appliances	0	A
8438.90.00	- Parts	0	A
8439.10.00	- Machinery for making pulp of fibrous cellulosic material	0	A
8439.20.00	- Machinery for making paper or paperboard	0	A
8439.30.00	- Machinery for finishing paper or paperboard	0	A
8439.91.00	- - Of machinery for making pulp of fibrous cellulosic material	0	A
8439.99.00	- - Other	0	A
8440.10.00	- Machinery and apparatus	0	A

SAC Code	Description	Base rate	Staging Category
8440.90.00	- Parts	0	A
8441.10.00	- Cutting machines	0	A
8441.20.00	- Machines for making bags, sacks or envelopes	0	A
8441.30.00	- Machines for making boxes, tubes, drums or similar containers, other than by moulding	0	A
8441.40.00	- Machines for moulding articles in paper pulp, paper or paperboard	0	A
8441.80.00	- Other machines and appliances	0	A
8441.90.00	- Parts	0	A
8442.30.10	-- Phototype-setting and composing machines	0	A
8442.30.20	-- Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding devices	0	A
8442.30.90	-- Other	0	A
8442.40.00	- Parts of these machines, apparatus or equipment	0	A
8442.50.00	- Printing blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	0	A
8443.11.00	-- Offset printing machinery, reel fed	0	A
8443.12.00	-- Offset printing machinery, sheet-fed, office type(using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	0	A
8443.13.00	-- Other offset printing machines and apparatus	0	A
8443.14.00	-- Letterpress printing machinery, reel fed, excluding flexographic printing	0	A
8443.15.00	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	0	A
8443.16.00	-- Flexographic printing machinery	0	A
8443.17.00	-- Gravure printing machinery	0	A
8443.19.00	-- Other	0	A
8443.31.00	-- Machines which perform two or more of the following functions: Printing , copying or faxing, capable of connecting to an automatic data-processing machine or to a network	0	A
8443.32.00	-- Other, capable of connecting to an automatic data-processing machine or to a network	0	A

SAC Code	Description	Base rate	Staging Category
8443.39.00	-- Other	0	A
8443.91.00	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	0	A
8443.99.00	-- Other	0	A
8444.00.00	MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS	0	A
8445.11.00	-- Carding machines	0	A
8445.12.00	-- Combing machines	0	A
8445.13.00	-- Drawing or roving machines	0	A
8445.19.00	-- Other	0	A
8445.20.00	- Textile spinning machines	0	A
8445.30.00	- Textile doubling or twisting machines	0	A
8445.40.00	- Textile winding (including weft-winding) or reeling machines	0	A
8445.90.00	- Other	0	A
8446.10.00	- For weaving fabrics of a width not exceeding 30 cm	0	A
8446.21.00	-- Power looms	0	A
8446.29.00	-- Other	0	A
8446.30.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	0	A
8447.11.00	-- With cylinder diameter not exceeding 165 mm	0	A
8447.12.00	-- With cylinder diameter exceeding 165 mm	0	A
8447.20.00	- Flat knitting machines; stitch-bonding machines	0	A
8447.90.00	- Other	0	A
8448.11.00	-- Dobbies and jacquards; card reducing, punching and copying machines; assembling machines for use therewith	0	A
8448.19.00	-- Other	0	A
8448.20.00	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	0	A
8448.31.00	-- Card clothing	0	A
8448.32.00	-- Of machines for preparing textile fibers, other than card clothing	0	A
8448.33.00	-- Spindles, spindle flyers, spinning rings and ring travellers	0	A

SAC Code	Description	Base rate	Staging Category
8448.39.00	-- Other	0	A
8448.42.00	-- Reeds for looms, healds and heald-frames	0	A
8448.49.10	--- Shuttles	0	A
8448.49.90	--- Other	0	A
8448.51.00	-- Sinkers, needles and other articles used in forming stitches	0	A
8448.59.00	-- Other	0	A
8449.00.00	MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT OR NONWOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACHINERY FOR MAKING FELT HATS; BLOCKS FOR MAKING HATS	0	A
8450.11.00	-- Fully automatic machines	15	E
8450.12.00	-- Other machines, with built-in centrifugal dryer	15	E
8450.19.00	-- Other	15	E
8450.20.00	- Machines, each of a dry linen capacity exceeding 10 kg	0	A
8450.90.00	- Parts	0	A
8451.10.00	- Dry-cleaning machines	0	A
8451.21.00	-- Each of a dry linen capacity not exceeding 10 kg	15	E
8451.29.00	-- Other	0	A
8451.30.00	- Ironing machines and presses, including fusing presses	0	A
8451.40.00	- Washing, bleaching or dyeing machines	0	A
8451.50.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	0	A
8451.80.00	- Other machines and appliances	0	A
8451.90.00	- Parts	0	A
8452.10.00	- Sewing machines of the household type	0	A
8452.21.00	-- Automatic units	0	A
8452.29.00	-- Other	0	A
8452.30.00	- Sewing machine needles	0	A
8452.90.10	-- Furniture, bases and covers for sewing machines and parts thereof	15	E
8452.90.90	-- Other	0	A
8453.10.00	- Machinery for preparing, tanning or working hides, skins or leather	0	A
8453.20.00	- Machinery for making or repairing footwear	0	A

SAC Code	Description	Base rate	Staging Category
8453.80.00	- Other machines and appliances	0	A
8453.90.00	- Parts	0	A
8454.10.00	- Converters	0	A
8454.20.00	- Ingot moulds and ladles	0	A
8454.30.00	- Casting machines	0	A
8454.90.00	- Parts	0	A
8455.10.00	- Tube mills	0	A
8455.21.00	- - For hot rolling or combination hot and cold rolling	0	A
8455.22.00	- - For cold rolling	0	A
8455.30.00	- Rolls for rolling mills	0	A
8455.90.00	- Other parts	0	A
8456.10.00	- Operated by laser or other light or photon beam processes	0	A
8456.20.00	- Operated by ultrasonic processes	0	A
8456.30.00	- Operated by electro-discharge processes	0	A
8456.90.10	- - Water-jet cutting machines	0	A
8456.90.90	- - Other	0	A
8457.10.00	- Machining centres	0	A
8457.20.00	- Single-station machines	0	A
8457.30.00	- Multi-station machines	0	A
8458.11.00	- - Numerically controlled	0	A
8458.19.00	- - Other	0	A
8458.91.00	- - Numerically controlled	0	A
8458.99.00	- - Other	0	A
8459.10.00	- Way-type unit head machines	0	A
8459.21.00	- - Numerically controlled	0	A
8459.29.00	- - Other	0	A
8459.31.00	- - Numerically controlled	0	A
8459.39.00	- - Other	0	A
8459.40.00	- Other boring machines	0	A
8459.51.00	- - Numerically controlled	0	A
8459.59.00	- - Other	0	A
8459.61.00	- - Numerically controlled	0	A
8459.69.00	- - Other	0	A
8459.70.00	- Other threading or tapping machines	0	A
8460.11.00	- - Numerically controlled	0	A

SAC Code	Description	Base rate	Staging Category
8460.19.00	-- Other	0	A
8460.21.00	-- Numerically controlled	0	A
8460.29.00	-- Other	0	A
8460.31.00	-- Numerically controlled	0	A
8460.39.00	-- Other	0	A
8460.40.00	- Honing or lapping machines	0	A
8460.90.00	- Other	0	A
8461.20.00	- Shaping or slotting machines	0	A
8461.30.00	- Broaching machines	0	A
8461.40.00	- Gear-cutting, gear-grinding or gear-finishing machines	0	A
8461.50.00	- Sawing or cutting-off machines	0	A
8461.90.00	- Other	0	A
8462.10.00	- Forging or die-stamping machines (including presses) and other hammer machines	0	A
8462.21.00	-- Numerically controlled	0	A
8462.29.00	-- Other	0	A
8462.31.00	-- Numerically controlled	0	A
8462.39.00	-- Other	0	A
8462.41.00	-- Numerically controlled	0	A
8462.49.00	-- Other	0	A
8462.91.00	-- Hydraulic presses	0	A
8462.99.00	-- Other	0	A
8463.10.00	- Drawbenches for bars, tubes, profiles, wire or the like	0	A
8463.20.00	- Thread-rolling machines	0	A
8463.30.00	- Machines for working wire	0	A
8463.90.00	- Other	0	A
8464.10.00	- Sawing machines	0	A
8464.20.00	- Grinding or polishing machines	0	A
8464.90.00	- Other	0	A
8465.10.00	- Machines which can carry out different types of machining operations without tool change between such operations	0	A
8465.91.00	-- Sawing machines	0	A
8465.92.00	-- Planing machines; milling or moulding machines	0	A
8465.93.00	-- Grinding, sanding or polishing machines	0	A
8465.94.00	-- Bending or assembling machines	0	A
8465.95.00	-- Drilling or morticing machines	0	A

SAC Code	Description	Base rate	Staging Category
8465.96.00	-- Splitting, slicing or paring machines	0	A
8465.99.00	-- Other	0	A
8466.10.00	- Tool holders and self-opening dieheads	0	A
8466.20.00	- Work holders	0	A
8466.30.00	- Dividing heads and other special attachments for machine-tools	0	A
8466.91.00	-- For machines of heading 84.64	0	A
8466.92.00	-- For machines of heading 84.65	0	A
8466.93.00	-- For machines of headings 84.56 to 84.61	0	A
8466.94.00	-- For machines of heading 84.62 or 84.63	0	A
8467.11.00	-- Rotary type (including combined rotary-percussion)	0	A
8467.19.00	-- Other	0	A
8467.21.00	-- Drills of all kinds, including rotary drills	0	A
8467.22.00	-- Saws, including cut-off saws	0	A
8467.29.00	-- Other	0	A
8467.81.00	-- Chainsaws	0	A
8467.89.00	-- Other	0	A
8467.91.00	-- Of chainsaws	0	A
8467.92.00	-- Of pneumatic tools	0	A
8467.99.00	-- Other	0	A
8468.10.00	- Hand-held blowtorch	0	A
8468.20.00	- Other gas-operated machinery and apparatus	0	A
8468.80.00	- Other machines and appliances	0	A
8468.90.00	- Parts	0	A
8469.00.11	-- Word-processing machines	0	A
8469.00.12	-- Automatic typewriters	0	A
8469.00.20	- Other typewriters, electric	0	A
8469.00.30	- Other typewriters, non-electric	0	A
8470.10.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data-recording, reproducing and displaying machines with calculating functions	0	A
8470.21.00	-- Incorporating a printing device	0	A
8470.29.00	-- Other	0	A
8470.30.00	- Other calculating machines	0	A
8470.50.00	- Cash registers	0	A
8470.90.00	- Other	0	A

SAC Code	Description	Base rate	Staging Category
8471.30.00	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	0	A
8471.41.00	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	0	A
8471.49.00	- - Other, presented in the form of systems	0	A
8471.50.00	- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage unit, input unit, output unit	0	A
8471.60.00	- Input or output units, whether or not containing storage units in the same housing	0	A
8471.70.00	- Storage units	0	A
8471.80.00	- Other units of automatic data processing machines	0	A
8471.90.00	- Other	0	A
8472.10.00	- Copy machines, including mimeographs	0	A
8472.30.00	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	0	A
8472.90.10	- - Addressing machines and address plate embossing machines, other than those of subheading 8443.39	0	A
8472.90.90	- - Other	0	A
8473.10.00	- Parts and accessories of the machines of heading 84.69	0	A
8473.21.00	- - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	A
8473.29.00	- - Other	0	A
8473.30.00	- Parts and accessories of the machines of heading 84.71	0	A
8473.40.00	- Parts and accessories of the machines of heading 84.72	0	A
8473.50.00	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	0	A
8474.10.00	- Sorting, screening, separating or washing machines	0	A
8474.20.00	- Crushing or grinding machines	0	A

SAC Code	Description	Base rate	Staging Category
8474.31.10	- - - Of a capacity not exceeding 0.36 m3	10	C
8474.31.90	- - - Other	0	A
8474.32.00	- - Machinery for mixing mineral substances with bitumen	0	A
8474.39.00	- - Other	0	A
8474.80.10	- - Machines for making concrete blocks	0	A
8474.80.90	- - Other	0	A
8474.90.00	- Parts	0	A
8475.10.00	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	0	A
8475.21.00	- - Machines for making optical fibers and preforms thereof	0	A
8475.29.00	- - Other	0	A
8475.90.00	- Parts	0	A
8476.21.00	- - Incorporating heating or refrigerating devices	15	E
8476.29.00	- - Other	15	E
8476.81.00	- - Incorporating heating or refrigerating devices	15	E
8476.89.00	- - Other	15	E
8476.90.00	- Parts	0	A
8477.10.00	- Injection-moulding machines	0	A
8477.20.00	- Extruders	0	A
8477.30.00	- Blow-moulding machines	0	A
8477.40.00	- Vacuum-moulding machines and other thermoforming machines	0	A
8477.51.00	- - For moulding or retreading pneumatic tyres or for moulding or forming inner tubes	0	A
8477.59.00	- - Other	0	A
8477.80.00	- Other machines and appliances	0	A
8477.90.00	- Parts	0	A
8478.10.00	- Machines and appliances	0	A
8478.90.00	- Parts	0	A
8479.10.00	- Machinery for public works, building or the like	0	A
8479.20.00	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	0	A
8479.30.00	- Presses for making particleboard or fiberboard of wood or other ligneous materials and other machinery for treating wood or cork	0	A

SAC Code	Description	Base rate	Staging Category
8479.40.00	- Rope or cable-making machines	0	A
8479.50.00	- Industrial robots, not elsewhere specified or included	0	A
8479.60.00	- Evaporative air coolers	0	A
8479.71.00	- - Of a kind used in airports	0	A
8479.79.00	- - Other	0	A
8479.81.00	- - For treating metal, including electric wire coil-winders	0	A
8479.82.00	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	0	A
8479.89.00	- - Other	0	A
8479.90.00	- Parts	0	A
8480.10.00	- Moulding boxes for metal founding	0	A
8480.20.00	- Mould plate bases	0	A
8480.30.00	- Moulding patterns	0	A
8480.41.00	- - For injection or compression moulding	0	A
8480.49.00	- - Other	0	A
8480.50.00	- Moulds for glass	0	A
8480.60.00	- Moulds for mineral materials	0	A
8480.71.00	- - For injection or compression moulding	0	A
8480.79.00	- - Other	0	A
8481.10.00	- Pressure-reducing valves	0	A
8481.20.00	- Valves for oleohydraulic or pneumatic transmissions	0	A
8481.30.00	- Check valves	0	A
8481.40.00	- Safety or relief valves	0	A
8481.80.10	- - Cocks and valves, of bronze or plastics, of an internal diameter not exceeding 26 mm, for regulating the flow of water or other liquids at low pressure (not exceeding 125 psi)	15	E
8481.80.20	- - Cocks and valves, of an internal diameter not exceeding 26 mm, with single or double handles for washbasins, baths and the like, including mechanisms for flushing cisterns	15	E
8481.80.90	- - Other	0	A
8481.90.00	- Parts	0	A
8482.10.00	- Ball bearings	0	A
8482.20.00	- Tapered roller bearings, including cone and tapered roller assemblies	0	A

SAC Code	Description	Base rate	Staging Category
8482.30.00	- Spherical roller bearings	0	A
8482.40.00	- Needle roller bearings	0	A
8482.50.00	- Cylindrical roller bearings	0	A
8482.80.00	- Other, including combined ball/roller bearings	0	A
8482.91.00	- - Balls, needles and rollers	0	A
8482.99.00	- - Other	0	A
8483.10.00	- Transmission shafts (including cam and crank shafts) and cranks	0	A
8483.20.00	- Bearing housings, incorporating ball or roller bearings	0	A
8483.30.00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	0	A
8483.40.00	- Gears and gearing, other than toothed wheels and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	0	A
8483.50.10	- - Pulleys of an external diameter of 25 mm or more but less than 750 mm	0	A
8483.50.90	- - Other	0	A
8483.60.00	- Clutches and shaft couplings, including universal joints	0	A
8483.90.00	- Toothed wheels and other transmission elements presented separately; parts	0	A
8484.10.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	5	C
8484.20.00	- Mechanical seals	5	C
8484.90.00	- Other	5	C
8486.10.00	- Machines and apparatus for the manufacture of semiconductor boules or wafers	0	A
8486.20.10	- - Operated by laser or other light or photon beam processes	0	A
8486.20.20	- - For dry-etching patterns on semiconductor materials	0	A
8486.20.30	- Numerically controlled bending, folding, straightening or flattening machines (including presses)	0	A
8486.20.40	- - Grinding or polishing machines	0	A
8486.20.50	- - Extruders	0	A
8486.20.60	- - Blow-moulding machines	0	A
8486.20.70	- - Resistance heated furnaces and ovens (indirect heating)	0	A

SAC Code	Description	Base rate	Staging Category
8486.20.80	- - Furnaces and ovens functioning by induction or dielectric loss	0	A
8486.20.91	- - - Resistance heated furnaces and ovens (direct heating), with the temperature not exceeding 900 °C, other than laboratory furnaces and ovens	10	E
8486.20.92	- - - Ion implanters for doping semiconductor materials	0	A
8486.20.93	- - - Direct write-on-wafer apparatus	0	A
8486.20.94	- - - Photorepeater	0	A
8486.20.99	- - - Other	0	A
8486.30.11	- - - Operated by laser or other light or photon beam processes	0	A
8486.30.12	- - - Operated by ultrasonic processes	0	A
8486.30.13	- - - Operated by electro-discharge processes	0	A
8486.30.19	- - - Other	0	A
8486.30.20	- - Sawing machines	0	A
8486.30.30	- - Grinding or polishing machines	0	A
8486.30.40	- - Industrial robots	0	A
8486.30.90	- - Other	0	A
8486.40.10	- - Injection-moulding machines	0	A
8486.40.20	- - Vacuum-moulding machines and other thermoforming machines	0	A
8486.40.30	- - Moulds, injection or compression types	0	A
8486.40.41	- - - Fully or partly automatic	0	A
8486.40.49	- - - Other	0	A
8486.40.90	- - Other	0	A
8486.90.00	- Parts and accessories	0	A
8487.10.00	- Ships' or boats' propellers and blades therefor	0	A
8487.90.00	- Other	0	A
8501.10.00	- Motors of an output not exceeding 37.5 W	0	A
8501.20.00	- Universal motors of an output exceeding 37.5 W	0	A
8501.31.00	- - Of an output not exceeding 750 W	0	A
8501.32.00	- - Of an output exceeding 750 W but not exceeding 75 kW	0	A
8501.33.00	- - Of an output exceeding 75 kW but not exceeding 375 kW	0	A
8501.34.00	- - Of an output exceeding 375 kW	0	A
8501.40.00	- Other AC motors, single-phase	0	A

SAC Code	Description	Base rate	Staging Category
8501.51.00	-- Of an output not exceeding 750 W	0	A
8501.52.00	-- Of an output exceeding 750 W but not exceeding 75 kW	0	A
8501.53.00	-- Of an output exceeding 75 kW	0	A
8501.61.00	-- Of an output not exceeding 75 kVA	0	A
8501.62.00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	0	A
8501.63.00	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	0	A
8501.64.00	-- Of an output exceeding 750 kVA	0	A
8502.11.00	-- Of an output not exceeding 75 kVA	0	A
8502.12.00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	0	A
8502.13.00	-- Of an output exceeding 375 kVA	0	A
8502.20.00	- Generating sets with spark-ignition internal combustion piston engines	0	A
8502.31.00	-- Wind-powered	0	A
8502.39.00	-- Other	0	A
8502.40.00	- Electric rotary converters	0	A
8503.00.00	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 85.01 OR 85.02	0	A
8504.10.00	- Ballasts for discharge lamps or tubes	0	A
8504.21.00	-- Of a power handling capacity not exceeding 650 kVA	0	A
8504.22.00	-- Of a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	0	A
8504.23.00	-- Of a power handling capacity exceeding 10,000 kVA	0	A
8504.31.00	-- Of a power handling capacity not exceeding 1 kVA	0	A
8504.32.00	-- Of a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	0	A
8504.33.00	-- Of a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	0	A
8504.34.00	-- Of a power handling capacity exceeding 500 kVA	0	A
8504.40.00	- Static converters	0	A
8504.50.00	- Other inductors	0	A
8504.90.00	- Parts	0	A

SAC Code	Description	Base rate	Staging Category
8505.11.00	-- Of metal	0	A
8505.19.00	-- Other	0	A
8505.20.00	- Electromagnetic couplings, clutches, variable speed drives and brakes	0	A
8505.90.10	-- Electromagnetic lifting heads	0	A
8505.90.90	-- Other	0	A
8506.10.10	-- Cylindrical dry cells of a voltage of 1.5 V, of an external volume not exceeding 300 cm ³ and a unit weight not exceeding 100 g	15	E
8506.10.20	-- Rectangular dry cells of a voltage of 1.5 V, 6 V or 9 V, of an external volume not exceeding 300 cm ³ and a unit weight not exceeding 1,200 g	15	E
8506.10.90	-- Other	0	A
8506.30.00	- Of mercuric oxide	0	A
8506.40.00	- Of silver oxide	0	A
8506.50.00	- Of lithium	0	A
8506.60.00	- Of air-zinc	0	A
8506.80.00	- Other primary cells and batteries	0	A
8506.90.00	- Parts	5	C
8507.10.00	- Of lead-acid, of the kind used for starting piston engines	15	A
8507.20.00	- Other lead-acid accumulators	15	A
8507.30.00	- Of nickel-cadmium	0	A
8507.40.00	- Of nickel-iron	0	A
8507.50.00	- Nickel-metal hydride	0	A
8507.60.00	- Lithium-ion	0	A
8507.80.00	- Other accumulators	0	A
8507.90.10	-- Separators	5	A
8507.90.90	-- Other	0	A
8508.11.10	--- For household use	15	E
8508.11.20	--- For industrial use	0	A
8508.19.10	--- For household use	15	E
8508.19.20	--- For industrial use	0	A
8508.60.00	- Other vacuum cleaners	0	A
8508.70.00	- Parts	0	A
8509.40.00	- Food grinders and mixers; fruit or vegetable juice extractors	15	E

SAC Code	Description	Base rate	Staging Category
8509.80.10	- - Floor polishers	15	C
8509.80.20	- - Kitchen waste disposers	15	C
8509.80.90	- - Other	15	E
8509.90.00	- Parts	0	A
8510.10.00	- Shavers	10	C
8510.20.00	- Hair clippers	10	C
8510.30.00	- Hair-removing appliances	10	C
8510.90.00	- Parts	0	A
8511.10.00	- Sparking plugs	0	A
8511.20.00	- Ignition magnetos; magneto-dynamos; magnetic flywheels	0	A
8511.30.00	- Distributors; ignition coils	0	A
8511.40.00	- Starter motors and dual purpose starter-generators	0	A
8511.50.00	- Other generators	0	A
8511.80.00	- Other machinery and equipment	0	A
8511.90.00	- Parts	0	A
8512.10.00	- Lighting or visual signalling equipment of the kind used on bicycles	0	A
8512.20.00	- Other lighting or visual signalling equipment	0	A
8512.30.00	- Sound signalling equipment	0	A
8512.40.00	- Windscreen wipers, defrosters and demisters	5	C
8512.90.10	- - Of windscreen wipers, of the kind used in vehicles of heading 87.02	0	A
8512.90.90	- - Other	5	C
8513.10.00	- Lamps	5	A
8513.90.00	- Parts	5	A
8514.10.00	- Resistance heated furnaces and ovens (indirect heating)	0	A
8514.20.00	- Furnaces and ovens functioning by induction or dielectric loss	0	A
8514.30.10	- - Resistance heated furnaces and ovens (direct heating), for a temperature not exceeding 900 °C, other than laboratory furnaces and ovens	10	C
8514.30.90	- - Other	0	A
8514.40.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	0	A
8514.90.00	- Parts	0	A

SAC Code	Description	Base rate	Staging Category
8515.11.00	-- Soldering irons and guns	0	A
8515.19.00	-- Other	0	A
8515.21.00	-- Fully or partly automatic	0	A
8515.29.00	-- Other	0	A
8515.31.00	-- Fully or partly automatic	0	A
8515.39.10	--- For arc welding, AC, for an operating current of 180 A or more but not more than 250 A, with coated electrodes	0	A
8515.39.90	--- Other	0	A
8515.80.00	- Other machines and apparatus	0	A
8515.90.00	- Parts	0	A
8516.10.00	- Electric instantaneous or storage water heaters and immersion heaters	15	E
8516.21.00	-- Storage heating radiators	15	C
8516.29.00	-- Other	15	C
8516.31.00	-- Hair dryers	15	C
8516.32.00	-- Other hairdressing apparatus	15	C
8516.33.00	-- Hand-drying apparatus	15	C
8516.40.00	- Electric smoothing irons	10	C
8516.50.00	- Microwave ovens	5	C
8516.60.00	- Other ovens; cookers, cooking plates, boiling rings; grillers and roasters	15	E
8516.71.00	-- Coffee or tea-makers	15	E
8516.72.00	-- Toasters	15	E
8516.79.00	-- Other	15	E
8516.80.10	-- Flat, of rectangular cross-section; sealed cylindrical cross-section, externally coated with non-alloy steel or copper, of a capacity not exceeding 900 W	0	A
8516.80.20	-- Strip-type (flat, circular or semi-circular), cylindrical, finned, of a capacity not exceeding 2,500 W, externally coated with non-alloy steel or copper	0	A
8516.80.30	-- Immersion-type, of a capacity not exceeding 9,000 W, externally coated with non-alloy steel or copper	0	A
8516.80.40	-- Reinforced, for cookers, other than sealed disc type	0	A
8516.80.90	-- Other	0	A
8516.90.00	- Parts	0	A

SAC Code	Description	Base rate	Staging Category
8517.11.00	- - Telephones with cordless handsets with microphone combined	0	A
8517.12.00	- - Mobile phones (cellular phones) and those for other wireless networks	0	A
8517.18.00	- - Other	0	A
8517.61.10	- - - Telecommunication apparatus for carrier-current or for digital telecommunication	0	A
8517.61.21	- - - - Radio-telegraphic or radio-telephonic apparatus	0	A
8517.61.22	- - - - Incorporating reception apparatus	0	A
8517.61.29	- - - - Other	0	A
8517.62.00	- - Apparatus for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	0	A
8517.69.10	- - - Reception apparatus for radio-telephony or radio-telegraphy	0	A
8517.69.90	- - - Other	0	A
8517.70.00	- Parts	0	A
8518.10.00	- Microphones and stands therefor	0	A
8518.21.00	- - Single loudspeakers, mounted in their enclosures	0	A
8518.22.00	- - Multiple loudspeakers, mounted in the same enclosure	0	A
8518.29.00	- - Other	0	A
8518.30.00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	0	A
8518.40.00	- Audio-frequency electric amplifiers	0	A
8518.50.00	- Electric sound amplifier sets	0	A
8518.90.00	- Parts	0	A
8519.20.10	- - Coin- or disc-operated record-players	15	C
8519.20.90	- - Other	15	C
8519.30.11	- - - Fully disassembled (CKD), put up in kits	5	C
8519.30.19	- - - Other	15	C
8519.30.90	- - Other	15	C
8519.50.00	- Telephone answering machines	0	A
8519.81.10	- - - Transcribing machines	15	C
8519.81.21	- - - - Fully disassembled (CKD), put up in kits	5	C
8519.81.29	- - - - Other	15	C

SAC Code	Description	Base rate	Staging Category
8519.81.31	---- Fully disassembled (CKD), put up in kits	5	C
8519.81.39	---- Other	15	C
8519.81.40	- - - Dictating machines not capable of operating without an external source of power	15	C
8519.81.51	---- Fully disassembled (CKD), put up in kits	5	C
8519.81.59	---- Other	15	C
8519.81.61	---- Fully disassembled (CKD), put up in kits	5	C
8519.81.69	---- Other	15	C
8519.81.90	--- Other	15	C
8519.89.11	---- Fully disassembled (CKD), put up in kits	5	C
8519.89.19	---- Other	15	C
8519.89.21	---- Fully disassembled (CKD), put up in kits	5	C
8519.89.29	---- Other	15	C
8519.89.30	--- Transcribing machines	15	C
8519.89.90	--- Other	15	C
8521.10.10	-- Fully disassembled (CKD), put up in kits	5	C
8521.10.20	- - Reproducing apparatus for "magazine programmes" using tape of a width of 19 mm or more, whether or not incorporating a unit for programming sequential operation, for television companies	10	C
8521.10.90	-- Other	15	C
8521.90.00	- Other	15	C
8522.10.00	- Pick-up cartridges	0	A
8522.90.10	-- Cabinets and cases of wood	15	E
8522.90.90	-- Other	0	A
8523.21.10	--- Unrecorded	0	A
8523.21.20	--- Recorded	0	A
8523.29.11	---- For recording sound, in cassettes	0	A
8523.29.19	---- Other	0	A
8523.29.21	---- Removable	0	A
8523.29.29	---- Other	0	A
8523.29.30	--- Other unrecorded magnetic discs	0	A
8523.29.40	- - - Magnetic tapes for reproducing phenomena other than sound or image, recorded	0	A
8523.29.51	---- Educational	5	C
8523.29.52	- - - - Other, of a width of 19 mm or more, for reproducing sound and image	5	C

SAC Code	Description	Base rate	Staging Category
8523.29.53	---- Other, for reproducing sound and image	15	E
8523.29.54	---- Other, for reproducing sound only	15	E
8523.29.59	---- Other	15	E
8523.29.60	- - - Magnetic discs, fixed or removable, for reproducing phenomena other than sound or image, for automatic data processing machines, recorded	0	A
8523.29.91	- - - - For reproducing phenomena other than sound or image, recorded	0	A
8523.29.99	---- Other	0	A
8523.41.00	-- Unrecorded	0	A
8523.49.11	---- For reproducing phenomena other than sound or image	0	A
8523.49.12	---- For reproducing sound only	10	C
8523.49.19	---- Other	0	A
8523.49.21	---- For reproducing phenomena other than sound or image	0	A
8523.49.29	---- Other	0	A
8523.51.10	--- Unrecorded	0	A
8523.51.20	--- Recorded	0	A
8523.52.10	--- Cards incorporating an electronic integrated circuit ("smart cards")	0	A
8523.52.90	--- Parts	0	A
8523.59.10	--- Proximity cards and tags	0	A
8523.59.20	--- Other cards and tags	0	A
8523.59.30	--- Parts of cards and tags of subdivisions 8523.59.10 and 8523.59.20	0	A
8523.59.91	---- Unrecorded	0	A
8523.59.92	---- Recorded	0	A
8523.80.11	--- Educational	5	C
8523.80.19	--- Other	15	E
8523.80.20	-- Matrices and masters	0	A
8523.80.91	--- Unrecorded	0	A
8523.80.92	--- Recorded	0	A
8525.50.10	-- For radio-broadcasting	0	A
8525.50.90	-- Other	0	A
8525.60.00	- Transmission apparatus incorporating reception apparatus	0	A

SAC Code	Description	Base rate	Staging Category
8525.80.10	-- Television cameras	0	A
8525.80.20	-- Digital cameras and video camera recorders	0	A
8526.10.00	- Radar apparatus	0	A
8526.91.00	-- Radio navigational aid apparatus	0	A
8526.92.00	-- Radio remote control apparatus	5	A
8527.12.10	--- Fully disassembled (CKD), put up in kits	0	A
8527.12.90	--- Other	15	C
8527.13.10	--- Fully disassembled (CKD), put up in kits	0	A
8527.13.90	--- Other	15	C
8527.19.10	--- Fully disassembled (CKD), put up in kits	0	A
8527.19.90	--- Other	15	C
8527.21.10	--- Fully disassembled (CKD), put up in kits	0	A
8527.21.90	--- Other	15	C
8527.29.10	--- Fully disassembled (CKD), put up in kits	0	A
8527.29.90	--- Other	15	C
8527.91.10	--- Fully disassembled (CKD), put up in kits	0	A
8527.91.90	--- Other	15	C
8527.92.10	--- Fully disassembled (CKD), put up in kits	0	A
8527.92.90	--- Other	15	C
8527.99.10	--- Fully disassembled (CKD), put up in kits	0	A
8527.99.90	--- Other	15	C
8528.41.00	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	A
8528.49.11	---- Fully disassembled (CKD), put up in kits	0	A
8528.49.19	---- Other	15	E
8528.49.21	---- Fully disassembled (CKD), put up in kits	0	A
8528.49.29	---- Other	15	C
8528.51.00	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	A
8528.59.11	---- Fully disassembled (CKD), put up in kits	0	A
8528.59.19	---- Other	15	C
8528.59.21	---- Fully disassembled (CKD), put up in kits	0	A
8528.59.29	---- Other	15	C
8528.61.00	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	A
8528.69.10	--- Fully disassembled (CKD), put up in kits	0	A
8528.69.90	--- Other	0	A

SAC Code	Description	Base rate	Staging Category
8528.71.10	- - - Fully disassembled (CKD), put up in kits	0	A
8528.71.20	- - - Digital television signals converter (including digital audio signals), only into analog signals, for the reception of digital signals broadcasted on open television, for television receivers that do not have built-in digital television tuner device	0	A
8528.71.90	- - - Other	15	E
8528.72.10	- - - Fully disassembled (CKD), put up in kits	0	A
8528.72.90	- - - Other	15	D
8528.73.10	- - - Fully disassembled (CKD), put up in kits	0	A
8528.73.90	- - - Other	15	E
8529.10.00	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	0	A
8529.90.10	- - Cabinets and cases of wood	15	E
8529.90.90	- - Other	0	A
8530.10.00	- Equipment for railways or similar	0	A
8530.80.00	- Other apparatus	0	A
8530.90.00	- Parts	0	A
8531.10.00	- Burglar or fire alarms and similar apparatus	0	A
8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	0	A
8531.80.10	- - Electric bells, buzzers, door chimes, etc.	15	E
8531.80.90	- - Other	0	A
8531.90.00	- Parts	0	A
8532.10.00	- Fixed capacitors designed for use in 50/60 Hz circuits, and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	0	A
8532.21.00	- - Of tantalum	0	A
8532.22.00	- - Aluminium electrolytic	0	A
8532.23.00	- - With ceramic dielectric, single layer	0	A
8532.24.00	- - With ceramic dielectric, multilayer	0	A
8532.25.00	- - With dielectric of paper or plastics	0	A
8532.29.00	- - Other	0	A
8532.30.00	- Variable or adjustable capacitors	0	A
8532.90.00	- Parts	0	A
8533.10.00	- Fixed carbon resistors, composition or film types	0	A
8533.21.00	- - For a power handling capacity not exceeding 20 W	0	A

SAC Code	Description	Base rate	Staging Category
8533.29.00	-- Other	0	A
8533.31.00	-- For a power handling capacity not exceeding 20 W	0	A
8533.39.00	-- Other	0	A
8533.40.00	- Other variable resistors (including rheostats and potentiometers)	0	A
8533.90.00	- Parts	0	A
8534.00.00	PRINTED CIRCUITS	0	A
8535.10.00	- Fuses and circuit breaker fuses	0	A
8535.21.00	-- For a voltage of less than 72.5 kV	0	A
8535.29.00	-- Other	0	A
8535.30.00	- Isolating switches and make-and-break switches	0	A
8535.40.10	-- Lightning arresters	0	A
8535.40.20	-- Voltage limiters	0	A
8535.40.30	-- Surge suppressors	0	A
8535.90.00	- Other	0	A
8536.10.10	-- Fuses	0	A
8536.10.21	--- Safety type, hand-operated, for a current not exceeding 600 A and a voltage not exceeding 600 V	10	C
8536.10.22	--- Blade type, hand-operated, for a current not exceeding 100 A and a voltage not exceeding 250 V	10	C
8536.10.29	--- Other	0	A
8536.20.10	-- Thermo-magnetic, vacuum, air or oil types or of moulded plastic for a current not exceeding 100 A and a voltage not exceeding 250 V	10	E
8536.20.90	-- Other	0	A
8536.30.10	-- Surge suppressors	0	A
8536.30.90	-- Other	0	A
8536.41.00	-- For a voltage not exceeding 60 V	0	A
8536.49.10	--- Surge indicators and electrical contactors	10	C
8536.49.90	--- Other	0	A
8536.50.10	-- Single-pole switches, rotary or chain-pull, for a voltage not exceeding 250 V	0	A
8536.50.20	-- Single-pole switches, plate or patch types, for a voltage not exceeding 250 V	10	E
8536.50.50	-- Single-pole pressure switches, for a voltage not exceeding 250 V	0	A
8536.50.60	-- Magnetic starters for electric motors	10	E

SAC Code	Description	Base rate	Staging Category
8536.50.70	-- Thermo-electric automatic switches (starters) for fluorescent lamps or fluorescent tubes	10	E
8536.50.90	-- Other	0	A
8536.61.00	-- Lamp-holders	15	E
8536.69.00	-- Other	0	A
8536.70.10	-- Of plastic	15	E
8536.70.21	- - - Cast, moulded, stamped or forged, but not otherwise worked	5	E
8536.70.29	- - - Other	15	E
8536.70.90	-- Other	0	A
8536.90.00	- Other equipment	0	A
8537.10.00	- For a voltage not exceeding 1,000 V	10	C
8537.20.00	- For a voltage exceeding 1,000 V	10	E
8538.10.00	- Boards, panels, consoles, cabinets and other bases of heading 85.37, not equipped with their apparatus	5	C
8538.90.00	- Other	0	A
8539.10.00	- Sealed beam lamp units	5	C
8539.21.00	-- Tungsten halogen	5	C
8539.22.10	- - - Incandescent filament lamps of a power of 15 W or more	0	A
8539.22.90	- - - Other	0	A
8539.29.00	-- Other	5	C
8539.31.10	- - - Straight tubes, of a power of 14 W or more but not more than 215 W	0	A
8539.31.20	- - - Energy-saving	0	A
8539.31.90	- - - Other	5	C
8539.32.00	-- Mercury or sodium vapour lamps; metal halide lamps	5	C
8539.39.00	-- Other	5	C
8539.41.00	-- Arc lamps	0	A
8539.49.00	-- Other	0	A
8539.90.10	-- Filaments with their supporting conducting wires; threaded or bayonet type bases for fluorescent lamps and tubes	0	A
8539.90.90	-- Other	0	A
8540.11.00	-- Colour	0	A
8540.12.00	-- Black and white or other monochrome	0	A

SAC Code	Description	Base rate	Staging Category
8540.20.00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	0	A
8540.40.00	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	0	A
8540.60.00	- Other cathode-ray tubes	0	A
8540.71.00	- - Magnetrons	0	A
8540.79.00	- - Other	0	A
8540.81.00	- - Receiver or amplifier tubes	0	A
8540.89.00	- - Other	0	A
8540.91.00	- - Of cathode-ray tubes	0	A
8540.99.00	- - Other	0	A
8541.10.00	- Diodes, other than photosensitive or light-emitting diodes	0	A
8541.21.00	- - With a dissipation rate of less than 1 W	0	A
8541.29.00	- - Other	0	A
8541.30.00	- Thyristors, diacs and triacs, other than photosensitive devices	0	A
8541.40.00	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made-up into panels; light emitting diodes	0	A
8541.50.00	- Other semiconductor devices	0	A
8541.60.00	- Mounted piezo-electric crystals	0	A
8541.90.00	- Parts	0	A
8542.31.11	- - - - Metal oxide semiconductors (MOS technology)	0	A
8542.31.12	- - - - Bipolar technology circuits	0	A
8542.31.19	- - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A
8542.31.20	- - - Other, excluding digital	0	A
8542.31.30	- - - Hybrid integrated circuits	0	A
8542.31.80	- - - Waste and scrap	0	A
8542.32.11	- - - - Metal oxide semiconductors (MOS technology)	0	A
8542.32.12	- - - - Bipolar technology circuits	0	A
8542.32.19	- - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A
8542.32.20	- - - Other, excluding digital	0	A

SAC Code	Description	Base rate	Staging Category
8542.32.30	--- Hybrid integrated circuits	0	A
8542.32.80	--- Waste and scrap	0	A
8542.33.11	---- Metal oxide semiconductors (MOS technology)	0	A
8542.33.12	---- Bipolar technology circuits	0	A
8542.33.19	---- Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A
8542.33.20	--- Other, excluding digital	0	A
8542.33.30	--- Hybrid integrated circuits	0	A
8542.33.80	--- Waste and scrap	0	A
8542.39.11	---- Metal oxide semiconductors (MOS technology)	0	A
8542.39.12	---- Bipolar technology circuits	0	A
8542.39.19	---- Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A
8542.39.20	--- Other, excluding digital	0	A
8542.39.30	--- Hybrid integrated circuits	0	A
8542.39.80	--- Waste and scrap	0	A
8542.90.00	- Parts	0	A
8543.10.00	- Particle accelerators	0	A
8543.20.00	- Signal generators	0	A
8543.30.00	- Machines and apparatus for electroplating, electrolysis or electrophoresis	0	A
8543.70.10	-- Electric fence energizers	0	A
8543.70.91	--- Medium- or high-frequency amplifiers; synthesizers	5	E
8543.70.92	--- Luminaires based on light-emitting diodes (LED)	0	A
8543.70.99	--- Other	0	A
8543.90.10	-- Electronic microassemblies	0	A
8543.90.90	-- Other	0	A
8544.11.00	-- Of copper	0	A
8544.19.00	-- Other	0	A
8544.20.00	- Coaxial cable and other coaxial electric conductors	5	E
8544.30.00	- Ignition wiring sets and other wiring sets of the kind used in means of transport	5	C
8544.42.10	--- Electric conductors for a voltage not exceeding 80 V	0	A

SAC Code	Description	Base rate	Staging Category
8544.42.21	----- Wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestos or glass fibers) other than submarine telephone cables	15	G
8544.42.29	----- Other	0	A
8544.49.10	--- Electric conductors for a voltage not exceeding 80 V	0	A
8544.49.21	----- Wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestos or glass fibers) other than submarine telephone cables	15	X
8544.49.29	----- Other	5	X
8544.60.00	- Other electric conductors, for a voltage exceeding 1,000 V	15	G
8544.70.00	- Optical fiber cables	0	A
8545.11.00	-- Of a kind used for furnaces	0	A
8545.19.00	-- Other	0	A
8545.20.00	- Brushes	0	A
8545.90.00	- Other	0	A
8546.10.00	- Of glass	0	A
8546.20.00	- Of ceramics	0	A
8546.90.00	- Other	0	A
8547.10.00	- Insulating fittings of ceramics	0	A
8547.20.00	- Insulating fittings of plastics	0	A
8547.90.00	- Other	0	A
8548.10.10	-- Of lead	0	A
8548.10.90	-- Other	5	A
8548.90.00	- Other	0	A
8601.10.00	- Powered from an external source of electricity	0	A
8601.20.00	- Powered by electric accumulators	0	A
8602.10.00	- Diesel-electric locomotives	0	A
8602.90.00	- Other	0	A
8603.10.00	- Powered from an external source of electricity	0	A
8603.90.00	- Other	0	A

SAC Code	Description	Base rate	Staging Category
8604.00.00	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACKLINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)	0	A
8605.00.00	RAILWAY OR TRAMWAY PASSENGER COACHES, LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE COACHES (EXCLUDING THOSE OF HEADING 86.04)	0	A
8606.10.00	- Tank wagons and the like	0	A
8606.30.00	- Self-discharging vans and wagons, other than those of subheading 8606.10	0	A
8606.91.00	-- Covered and closed	0	A
8606.92.00	-- Open, with non-removable sides of a height exceeding 60 cm	0	A
8606.99.00	-- Other	0	A
8607.11.00	-- Driving bogies and bissel-bogies	0	A
8607.12.00	-- Other bogies and bissel-bogies	0	A
8607.19.00	-- Other, including parts	0	A
8607.21.00	-- Air brakes and parts thereof	0	A
8607.29.00	-- Other	0	A
8607.30.00	- Hooks and other coupling devices, buffers, and parts thereof	0	A
8607.91.00	-- Of locomotives	0	A
8607.99.00	-- Other	0	A
8608.00.00	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS OR SIMILAR, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS; PARTS THEREOF	0	A
8609.00.00	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT	0	A

SAC Code	Description	Base rate	Staging Category
8701.10.00	- Pedestrian-controlled tractors	0	A
8701.20.00	- Road tractors for semi-trailers	0	A
8701.30.00	- Track-laying tractors	0	A
8701.90.00	- Other	0	A
8702.10.50	-- For the transport of 10 persons, including the driver	5	E1
8702.10.60	-- For the transport of more than 10 but less than 15 persons, including the driver	5	E1
8702.10.70	-- For the transport of 15 persons or more but not more than 45 persons, including the driver	1	A
8702.10.80	-- For the transport of more than 45 persons, including the driver	1	A
8702.90.50	-- For the transport of 10 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	5	E1
8702.90.60	-- For the transport of more than 10 persons but less than 15 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	5	E1
8702.90.70	-- For the transport of 15 persons or more but not more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	1	E1
8702.90.80	-- For the transport of more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	1	E1
8702.90.91	--- Electrically powered	0	A
8702.90.99	--- Other	5	E1
8703.10.00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	30	E1
8703.21.51	---- Tricycles	20	E1
8703.21.52	---- Quads	20	E1
8703.21.60	--- With four-wheel drive and a two range transfer case built on	25	E1
8703.21.70	--- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	20	E1
8703.21.90	--- Other	20	J1

SAC Code	Description	Base rate	Staging Category
8703.22.51	---- Ambulances	1	E
8703.22.52	---- Hearses	1	E
8703.22.53	---- With four-wheel drive and a two range transfer case built on	25	E1
8703.22.54	---- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	20	E1
8703.22.59	---- Other	20	J1
8703.22.61	---- Ambulances	1	E
8703.22.62	---- Hearses	1	E
8703.22.63	---- With four-wheel drive and a two range transfer case built on	25	E1
8703.22.64	---- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	25	E1
8703.22.69	---- Other	25	J1
8703.23.61	---- Ambulances	1	E
8703.23.62	---- Hearses	1	E
8703.23.63	---- With four-wheel drive and a two range transfer case built on	25	J1
8703.23.64	---- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	25	E1
8703.23.69	---- Other	25	J1
8703.23.71	---- Ambulances	1	E
8703.23.72	---- Hearses	1	E
8703.23.73	---- With four-wheel drive and a two range transfer case built on	25	E1
8703.23.74	---- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	30	E1
8703.23.79	---- Other	30	E1
8703.24.61	---- Ambulances	1	E
8703.24.62	---- Hearses	1	E

SAC Code	Description	Base rate	Staging Category
8703.24.70	--- With four-wheel drive and a two range transfer case built on	25	E1
8703.24.80	--- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	30	E1
8703.24.90	--- Other	30	E1
8703.31.51	---- Ambulances	1	E
8703.31.52	---- Hearses	1	E
8703.31.53	---- With four-wheel drive and a two range transfer case built on	25	E1
8703.31.54	---- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	20	E1
8703.31.59	---- Other	20	E1
8703.31.61	---- Ambulances	1	E
8703.31.62	---- Hearses	1	E
8703.31.63	---- With four-wheel drive and a two range transfer case built on	25	E1
8703.31.64	---- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	25	E1
8703.31.69	---- Other	25	E1
8703.32.61	---- Ambulances	1	E
8703.32.62	---- Hearses	1	E
8703.32.63	---- With four-wheel drive and a two range transfer case	25	J1
8703.32.64	---- With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	25	E1
8703.32.69	---- Other	25	E1
8703.32.71	---- Ambulances	1	A
8703.32.72	---- Hearses	1	E
8703.32.73	---- With four-wheel drive and a two range transfer case built on	25	J1

SAC Code	Description	Base rate	Staging Category
8703.32.74	- - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	30	E1
8703.32.79	- - - - Other	30	E1
8703.33.61	- - - - Ambulances	1	E
8703.33.62	- - - - Hearses	1	E
8703.33.70	- - - With four-wheel drive and a two range transfer case	25	E1
8703.33.80	- - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	30	E1
8703.33.90	- - - Other	30	E1
8703.90.00	- Other	30	E1
8704.10.00	- Dumpers designed for off-highway use	1	E1
8704.21.51	- - - - Of a gross vehicle weight not exceeding 2.5 t	5	E1
8704.21.59	- - - - Other	1	E1
8704.21.61	- - - - Of a gross vehicle weight not exceeding 2.5 t	5	E1
8704.21.69	- - - - Other	1	E1
8704.21.71	- - - - Of a gross vehicle weight not exceeding 2.5 t	5	E1
8704.21.79	- - - - Other	1	E1
8704.21.91	- - - - Of a gross vehicle weight not exceeding 2.5 t	5	E1
8704.21.99	- - - - Other	1	E1
8704.22.30	- - - Tank vehicles, refrigerated vehicles and refuse collection vehicles	1	E1
8704.22.90	- - - Other	1	A
8704.23.30	- - - Tank vehicles, refrigerated vehicles and refuse collection vehicles	1	E
8704.23.90	- - - Other	1	E1
8704.31.51	- - - - Of a gross vehicle weight not exceeding 2.5 t	5	E1
8704.31.59	- - - - Other	1	E1
8704.31.61	- - - - Of a gross vehicle weight not exceeding 2.5 t	5	E1
8704.31.69	- - - - Other	1	E1
8704.31.71	- - - - Of a gross vehicle weight not exceeding 2.5 t	5	E1
8704.31.79	- - - - Other	1	E
8704.31.91	- - - - Of a gross vehicle weight not exceeding 2.5 t	5	E1

SAC Code	Description	Base rate	Staging Category
8704.31.99	---- Other	1	E1
8704.32.30	- - - Tank vehicles, refrigerated vehicles and refuse collection vehicles	1	E
8704.32.90	--- Other	1	E1
8704.90.00	- Other	1	E1
8705.10.00	- Crane lorries	1	A
8705.20.00	- Mobile drilling derricks	1	E
8705.30.00	- Fire fighting vehicles	1	E
8705.40.00	- Concrete-mixer lorries	1	E
8705.90.00	- Other	1	E
8706.00.10	- Of buses	1	E1
8706.00.90	- Other	1	E1
8707.10.00	- For the vehicles of heading 87.03	1	E1
8707.90.50	- - For the vehicles of headings 87.01, 87.02 and 87.04, other than those of tariff subdivisions 8704.21.51 and 8704.31.51	1	E1
8707.90.90	- - Other	1	E1
8708.10.00	- Bumpers and parts thereof	1	A
8708.21.00	- - Safety seat belts	1	E
8708.29.10	--- Skylights of the kind used in car bodies of heading 87.02	1	E
8708.29.90	--- Other	1	A
8708.30.10	- - Mounted brake linings	1	A
8708.30.20	- - Hydrodynamic brake system with transmission delay, and parts thereof	0	A
8708.30.90	- - Other	1	A
8708.40.10	- - Gear boxes	1	A
8708.40.20	- - Parts	1	E
8708.50.10	- - Drive-axles with differential, whether or not provided with other transmission components	1	E
8708.50.20	- - Non-driving axles and parts thereof	1	E
8708.50.90	- - Other parts	1	E
8708.70.00	- Road wheels, parts and accessories thereof	1	A
8708.80.11	- - - Of the kind used in luggage doors of vehicles of heading 87.02	1	E
8708.80.19	- - - Other	1	A
8708.80.20	- - Suspension systems, other than shock-absorbers	1	A

SAC Code	Description	Base rate	Staging Category
8708.80.90	-- Parts	1	A
8708.91.10	--- Radiators	1	A
8708.91.20	--- Parts	1	A
8708.92.10	--- Silencers and exhaust pipes	1	E
8708.92.20	--- Parts	1	E
8708.93.00	-- Clutches and parts thereof	1	A
8708.94.10	--- Steering wheels, steering columns and steering boxes	1	A
8708.94.20	--- Parts	1	A
8708.95.00	-- Safety airbags with inflator system; parts thereof	1	E
8708.99.00	-- Other	1	A
8709.11.00	-- Electrical	0	A
8709.19.00	-- Other	0	A
8709.90.00	- Parts	0	A
8710.00.00	TANKS AND OTHER ARMoured FIGHTING VEHICLES, MOTORIZED, WHETHER OR NOT FITTED WITH WEAPONS; PARTS THEREOF	5	D
8711.10.20	-- Tricycles	10	C
8711.10.90	-- Other	5	C
8711.20.20	-- Tricycles	10	C
8711.20.90	-- Other	5	C
8711.30.20	-- Tricycles	10	D
8711.30.90	-- Other	5	D
8711.40.20	-- Tricycles	10	D
8711.40.90	-- Other	5	D
8711.50.20	-- Tricycles	10	D
8711.50.90	-- Other	5	D
8711.90.00	- Other	5	D
8712.00.00	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORIZED	15	C
8713.10.00	- Not mechanically propelled	0	A
8713.90.00	- Other	0	A
8714.10.10	-- Saddles (seats)	5	C
8714.10.90	-- Other	5	D
8714.20.00	- Of carriages and other vehicles for disabled persons	0	A
8714.91.10	--- Frames and forks	10	C
8714.91.90	--- Parts	5	D

SAC Code	Description	Base rate	Staging Category
8714.92.10	- - - Wheel rims (rings)	10	C
8714.92.20	- - - Spokes	0	A
8714.93.00	- - Hubs without braking device and free-wheel sprocket-wheels	0	A
8714.94.00	- - Brakes, including hubs with braking device, and parts thereof	0	A
8714.95.00	- - Saddles (seats)	0	A
8714.96.00	- - Pedals and crank-gear, and parts thereof	0	A
8714.99.10	- - - Shafts (cranks, steering devices, handlebars), mudguards (fenders), chain guards and luggage racks (not plastic)	10	D
8714.99.20	- - - Handles and luggage racks (whether or not for tools), of plastics	0	A
8714.99.90	- - - Other	0	A
8715.00.10	- Baby carriages	15	E
8715.00.80	- Other	10	E
8715.00.90	- Parts	0	A
8716.10.00	- Trailers and semi-trailers of the caravan type, for housing or camping	15	E1
8716.20.00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	0	A
8716.31.00	- - Tanker trailers and tanker semi-trailers	10	D
8716.39.00	- - Other	10	D
8716.40.00	- Other trailers and semi-trailers	10	D
8716.80.10	- - Wheelbarrows and hand-carts	10	E1
8716.80.90	- - Other	10	E1
8716.90.00	- Parts	0	A
8801.00.10	- Gliders and hang gliders	5	A
8801.00.90	- Other	5	A
8802.11.00	- - Of an unladen weight not exceeding 2,000 kg	5	A
8802.12.00	- - Of an unladen weight exceeding 2,000 kg	5	A
8802.20.00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	5	A
8802.30.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	5	A
8802.40.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	0	A

SAC Code	Description	Base rate	Staging Category
8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	0	A
8803.10.00	- Propellers and rotors and parts thereof	0	A
8803.20.00	- Under-carriages and parts thereof	0	A
8803.30.00	- Other parts of aeroplanes or helicopters	0	A
8803.90.00	- Other	0	A
8804.00.00	PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIDERS) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THERETO	5	A
8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestor to land on aircraft carriers or similar gear and parts thereof	0	A
8805.21.00	-- Air combat simulators and parts thereof	0	A
8805.29.00	-- Other	0	A
8901.10.10	-- Of a length not exceeding 15 m	10	C
8901.10.90	-- Other	0	A
8901.20.00	- Tankers	0	A
8901.30.00	- Refrigerated vessels, other than those of subheading 8901.20	0	A
8901.90.10	-- Of a length not exceeding 15 m	10	C
8901.90.90	-- Other	0	A
8902.00.10	- Of a length not exceeding 15 m	10	C
8902.00.90	- Other	0	A
8903.10.00	- Inflatable vessels	15	C
8903.91.00	-- Sailboats, with or without auxiliary motor	15	C
8903.92.00	-- Motorboats, other than outboard motorboats	15	C
8903.99.00	-- Other	15	C
8904.00.00	TUGS AND PUSHER CRAFT	0	A
8905.10.00	- Dredgers	0	A
8905.20.00	- Floating or submersible drilling or production platforms	0	A
8905.90.00	- Other	0	A
8906.10.00	- Warships	0	A
8906.90.00	- Other	0	A
8907.10.00	- Inflatable rafts	5	C
8907.90.00	- Other	0	A

SAC Code	Description	Base rate	Staging Category
8908.00.00	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP	0	A
9001.10.00	- Optical fibers, optical fiber bundles and cables	0	A
9001.20.00	- Sheets and plates of polarizing material	0	A
9001.30.00	- Contact lenses	5	C
9001.40.00	- Spectacle lenses of glass	0	A
9001.50.00	- Spectacle lenses of other materials	0	A
9001.90.00	- Other	5	C
9002.11.00	- For cameras, projectors or photographic or cinematographic enlargers or reducers	0	A
9002.19.00	- - Other	0	A
9002.20.00	- Filters	0	A
9002.90.00	- Other	0	A
9003.11.00	- - Of plastics	0	A
9003.19.00	- - Of other materials	0	A
9003.90.00	- Parts	0	A
9004.10.00	- Sunglasses	15	E
9004.90.10	- - Protective goggles (except sunglasses) for workers	0	A
9004.90.90	- - Other	15	E
9005.10.00	- Binoculars (including prismatic binoculars)	15	E
9005.80.00	- Other instruments	0	A
9005.90.00	- Parts and accessories (including mountings)	0	A
9006.10.00	- Cameras of the kind used for preparing printing plates or cylinders	0	A
9006.30.00	- Special cameras for underwater or aerial photography or for medical examination of internal organs or for forensic or criminological laboratories	0	A
9006.40.00	- Instant print cameras	15	E
9006.51.00	- - With a through-the-lens viewfinder, for roll film of a width not exceeding 35 mm	15	E
9006.52.10	- - - Cameras of the kind used for recording documents on microfilm, microfiche or other microforms	0	A
9006.52.90	- - - Other	15	E
9006.53.10	- - - Cameras of the kind used for recording documents on microfilm, microfiche or other microforms	0	A

SAC Code	Description	Base rate	Staging Category
9006.53.90	- - - Other	15	E
9006.59.10	- - - Cameras of the kind used for recording documents on microfilm, microfiche or other microforms	0	A
9006.59.90	- - - Other	15	E
9006.61.00	- - Discharge lamp (electronic) flashlight apparatus	10	C
9006.69.10	- - - Flashbulbs, flashcubes and similar equipment	10	C
9006.69.90	- - - Other	10	C
9006.91.00	- - For photographic cameras	0	A
9006.99.00	- - Other	0	A
9007.10.00	- Cameras	15	E
9007.20.00	- Projectors	0	A
9007.91.00	- - For cameras	10	C
9007.92.00	- - For projectors	0	A
9008.50.10	- - Slide projectors	15	E
9008.50.20	- - Microfilm, microfiche or other microform readers, including copiers	0	A
9008.50.30	- - Other fixed image projectors	15	E
9008.50.90	- - Other	0	A
9008.90.00	- Parts and accessories	0	A
9010.10.00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	0	A
9010.50.00	- Other apparatus and equipment for photographic or cinematographic laboratories; negatoscopes	0	A
9010.60.00	- Projection screens	0	A
9010.90.00	- Parts and accessories	0	A
9011.10.00	- Stereoscopic microscopes	0	A
9011.20.00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	0	A
9011.80.00	- Other microscopes	0	A
9011.90.00	- Parts and accessories	0	A
9012.10.00	- Microscopes other than optical microscopes; diffraction apparatus	0	A
9012.90.00	- Parts and accessories	0	A

SAC Code	Description	Base rate	Staging Category
9013.10.00	- Telescopic sights for fitting to arms; periscopes; telescopes for machines, appliances or instruments of this Chapter or Section XVI	5	C
9013.20.00	- Lasers, other than laser diodes	0	A
9013.80.00	- Other devices, appliances and instruments	0	A
9013.90.00	- Parts and accessories	0	A
9014.10.00	- Direction finding compasses	0	A
9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	0	A
9014.80.00	- Other instruments and appliances	0	A
9014.90.00	- Parts and accessories	0	A
9015.10.00	- Rangefinders	0	A
9015.20.00	- Theodolites and tachymeters (tacheometers)	0	A
9015.30.00	- Levels	0	A
9015.40.00	- Photogrammetrical surveying instruments and appliances	0	A
9015.80.00	- Other instruments and appliances	0	A
9015.90.00	- Parts and accessories	0	A
9016.00.00	BALANCES OF A SENSITIVITY OF 5 CG OR BETTER, WITH OR WITHOUT WEIGHTS	0	A
9017.10.00	- Drafting tables and machines, whether or not automatic	5	C
9017.20.00	- Other drawing, marking-out or mathematical calculating instruments	0	A
9017.30.00	- Micrometers, callipers and gauges	0	A
9017.80.00	- Other instruments	0	A
9017.90.00	- Parts and accessories	0	A
9018.11.00	-- Electro-cardiographs	0	A
9018.12.00	-- Ultrasonic scanning apparatus	0	A
9018.13.00	-- Magnetic resonance imaging apparatus	0	A
9018.14.00	-- Scintigraphic apparatus	0	A
9018.19.00	-- Other	0	A
9018.20.00	- Ultraviolet or infra-red ray apparatus	0	A
9018.31.10	--- Disposable	0	A
9018.31.90	--- Other	0	A
9018.32.00	-- Tubular metal needles and needles for sutures	0	A
9018.39.10	--- Venoclysis equipment	0	A

SAC Code	Description	Base rate	Staging Category
9018.39.90	- - - Other	0	A
9018.41.00	- - Dental drill engines, whether or not combined on a single base with other dental equipment	0	A
9018.49.00	- - Other	0	A
9018.50.00	- Other ophthalmic instruments and appliances	0	A
9018.90.00	- Other instruments and appliances	0	A
9019.10.00	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	0	A
9019.20.00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	0	A
9020.00.00	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS	0	A
9021.10.00	- Orthopaedic or fracture articles and apparatus	0	A
9021.21.00	- - Artificial teeth	0	A
9021.29.00	- - Other	0	A
9021.31.00	- - Artificial joints	0	A
9021.39.00	- - Other	0	A
9021.40.00	- Hearing aids, excluding parts and accessories	0	A
9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	0	A
9021.90.00	- Other	0	A
9022.12.00	- - Computed tomography apparatus	0	A
9022.13.00	- - Other, for dental uses	0	A
9022.14.00	- - Other, for medical, surgical or veterinary uses	0	A
9022.19.00	- - For other uses	0	A
9022.21.00	- - For medical, surgical, dental or veterinary uses	0	A
9022.29.00	- - For other uses	0	A
9022.30.00	- X-ray tubes	0	A
9022.90.00	- Other, including parts and accessories	0	A
9023.00.00	INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES	0	A
9024.10.00	- Machines and appliances for testing metals	0	A

SAC Code	Description	Base rate	Staging Category
9024.80.00	- Other machines and appliances	0	A
9024.90.00	- Parts and accessories	0	A
9025.11.00	- - Liquid-filled, for direct reading	0	A
9025.19.00	- - Other	0	A
9025.80.00	- Other instruments	0	A
9025.90.00	- Parts and accessories	0	A
9026.10.00	- For measuring or checking the flow or level of liquids	0	A
9026.20.00	- For measuring or checking pressure	0	A
9026.80.00	- Other instruments and appliances	0	A
9026.90.00	- Parts and accessories	0	A
9027.10.00	- Gas or smoke analysis apparatus	0	A
9027.20.00	- Chromatographs and electrophoresis instruments	0	A
9027.30.00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	0	A
9027.50.00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	0	A
9027.80.10	- - Exposure meters	0	A
9027.80.90	- - Other	0	A
9027.90.10	- - Microtomes	0	A
9027.90.90	- - Parts and accessories	0	A
9028.10.00	- Gas meters	0	A
9028.20.00	- Liquid meters	0	A
9028.30.10	- - Electro-magnetic induction supply meters, with 4, 5 or 6 terminals, for a current not exceeding 100 A	5	A
9028.30.90	- - Other	0	A
9028.90.00	- Parts and accessories	0	A
9029.10.00	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	0	A
9029.20.00	- Speed indicators and tachometers; stroboscopes	0	A
9029.90.00	- Parts and accessories	0	A
9030.10.00	- Instruments and apparatus for measuring or detecting ionizing radiations	0	A
9030.20.00	- Oscilloscopes and oscillographs	0	A
9030.31.00	- - Multimeters, without a recording device	0	A
9030.32.00	- - Multimeters, with a recording device	0	A
9030.33.00	- - Other, without a recording device	0	A
9030.39.00	- - Other, with a recording device	0	A

SAC Code	Description	Base rate	Staging Category
9030.40.00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0	A
9030.82.00	- - For measuring or checking semiconductor wafers or devices	0	A
9030.84.00	- - Other, with a recording device	0	A
9030.89.00	- - Other	0	A
9030.90.00	- Parts and accessories	0	A
9031.10.00	- Machines for balancing mechanical parts	0	A
9031.20.00	- Test benches	0	A
9031.41.00	- - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	0	A
9031.49.10	- - - Profile projectors	0	A
9031.49.90	- - - Other	0	A
9031.80.00	- Other instruments, appliances and machines	0	A
9031.90.00	- Parts and accessories	0	A
9032.10.00	- Thermostats	0	A
9032.20.00	- Manostats	0	A
9032.81.00	- - Hydraulic or pneumatic	0	A
9032.89.00	- - Other	0	A
9032.90.00	- Parts and accessories	0	A
9033.00.00	PARTS AND ACCESSORIES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90	0	A
9101.11.00	- - With mechanical display only	15	C
9101.19.10	- - - With opto-electronic display only	15	C
9101.19.90	- - - Other	15	C
9101.21.00	- - Automatic	15	C
9101.29.00	- - Other	15	C
9101.91.00	- - Electrically operated	15	C
9101.99.00	- - Other	15	C
9102.11.00	- - With mechanical display only	15	C
9102.12.00	- - With opto-electronic display only	15	C

SAC Code	Description	Base rate	Staging Category
9102.19.00	-- Other	15	C
9102.21.00	-- Automatic	15	C
9102.29.00	-- Other	15	C
9102.91.00	-- Electrically operated	15	C
9102.99.00	-- Other	15	C
9103.10.00	- Electrically operated	15	C
9103.90.00	- Other	15	C
9104.00.00	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS	0	A
9105.11.00	-- Electrically operated	15	C
9105.19.00	-- Other	15	C
9105.21.00	-- Electrically operated	15	C
9105.29.00	-- Other	15	C
9105.91.00	-- Electrically operated	15	C
9105.99.00	-- Other	15	C
9106.10.00	- Attendance registers; time-registers and time-recorders	0	A
9106.90.10	-- Parking meters	0	A
9106.90.90	-- Other	0	A
9107.00.00	TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR	0	A
9108.11.00	-- With mechanical display only or with a device to which a mechanical display can be incorporated	5	C
9108.12.00	-- With opto-electronic display only	5	C
9108.19.00	-- Other	5	C
9108.20.00	- Automatic	5	C
9108.90.00	- Other	5	C
9109.10.00	- Electrically operated	5	C
9109.90.00	- Other	5	C
9110.11.00	-- Complete movements, unassembled or partly assembled (movement sets)	0	A
9110.12.00	-- Incomplete movements, assembled	0	A
9110.19.00	-- Rough movements	0	A
9110.90.00	- Other	0	A

SAC Code	Description	Base rate	Staging Category
9111.10.00	- Cases of precious metal or of metal clad with precious metal	15	C
9111.20.00	- Cases of base metal, whether or not gold- or silver-plated	10	C
9111.80.00	- Other cases	10	C
9111.90.00	- Parts	0	A
9112.20.00	- Cases and similar items	10	C
9112.90.00	- Parts	0	A
9113.10.00	- Of precious metal or of metal clad with precious metal	15	C
9113.20.00	- Of base metal, whether or not gold- or silver-plated	10	C
9113.90.00	- Other	10	C
9114.10.00	- Springs, including hair-springs	5	C
9114.30.00	- Faces or dials	5	C
9114.40.00	- Plates and bridges	5	C
9114.90.00	- Other	5	C
9201.10.00	- Upright pianos	10	C
9201.20.00	- Grand pianos	10	C
9201.90.00	- Other	10	C
9202.10.00	- Played with a bow	10	C
9202.90.10	- - Guitars	15	C
9202.90.90	- - Other	10	C
9205.10.00	- Brass-wind instruments	10	E
9205.90.10	- - Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	10	C
9205.90.20	- - Accordions and similar instruments	10	C
9205.90.30	- - Mouth organs	10	C
9205.90.90	- - Other	10	E
9206.00.00	PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS)	10	C
9207.10.00	- Keyboard instruments, other than accordions	10	E
9207.90.00	- Other	10	E
9208.10.00	- Musical boxes	10	C
9208.90.00	- Other	10	C
9209.30.00	- Musical instrument strings	5	C
9209.91.00	- - Parts and accessories for pianos	5	C

SAC Code	Description	Base rate	Staging Category
9209.92.00	-- Parts and accessories for the musical instruments of heading 92.02	5	C
9209.94.00	-- Parts and accessories for the musical instruments of heading 92.07	5	C
9209.99.10	--- Metronomes, tuning forks and pitch pipes	5	C
9209.99.20	--- Mechanisms for musical boxes	5	C
9209.99.30	- - - Parts and accessories for the musical instruments of subdivision 9205.90.10	5	C
9209.99.90	--- Other	5	C
9301.10.10	-- Self-propelled	30	E
9301.10.90	-- Other	30	E
9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	30	E
9301.90.00	- Other	30	E
9302.00.00	REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING 93.03 OR 93.04	30	E
9303.10.00	- Muzzle-loading firearms	30	E
9303.20.00	- Other sporting, hunting or target-shooting shotguns, with at least one smooth barrel	30	E
9303.30.00	- Other sporting, hunting or target-shooting rifles	30	E
9303.90.00	- Other	30	E
9304.00.00	OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING 93.07	30	E
9305.10.00	- Of revolvers or pistols	30	E
9305.20.10	-- Smooth-bore shotgun barrels	30	E
9305.20.90	-- Other	30	E
9305.91.00	-- Of military weapons of heading 93.01	30	E
9305.99.00	-- Other	30	E
9306.21.00	-- Cartridges	30	E
9306.29.00	-- Other	30	E
9306.30.10	- - Cartridges for riveting pistols or similar purposes, human killer guns and parts thereof	30	E
9306.30.90	-- Other cartridges and parts thereof	30	E
9306.90.00	- Other	30	E

SAC Code	Description	Base rate	Staging Category
9307.00.00	SWORDS, CUTLASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR	30	E
9401.10.00	- Seats of the kind used for aircraft	15	E
9401.20.10	- - For Pullman type coaches	10	E
9401.20.90	- - Other	15	E
9401.30.00	- Swivel seats with variable height adjustment	15	E
9401.40.00	- Seats other than garden seats or camping equipment, convertible into beds	15	E
9401.51.00	- - Of bamboo or rattan	15	E
9401.59.00	- - Other	15	E
9401.61.00	- - Upholstered	15	E
9401.69.00	- - Other	15	E
9401.71.00	- - Upholstered	15	E
9401.79.00	- - Other	15	E
9401.80.00	- Other seats	15	X
9401.90.00	- Parts	5	C
9402.10.00	- Dentists', barbers' or similar chairs and parts thereof	0	A
9402.90.10	- - Medical or surgical furniture other than operating tables	10	C
9402.90.20	- - Other furniture	0	A
9402.90.90	- - Parts	0	A
9403.10.00	- Metal furniture of the kind used in offices	15	E
9403.20.00	- Other metal furniture	15	E
9403.30.00	- Wooden furniture of the kind used in offices	15	E
9403.40.00	- Wooden furniture of the kind used in kitchens	15	E
9403.50.00	- Wooden furniture of the kind used in bedrooms	15	E
9403.60.00	- Other wooden furniture	15	E
9403.70.00	- Plastic furniture	15	X
9403.81.00	- - Of bamboo or rattan	15	E
9403.89.00	- - Other	15	E
9403.90.10	- - Of wood	15	E
9403.90.90	- - Other	5	E
9404.10.00	- Mattress supports	15	E
9404.21.00	- - Of cellular rubber or plastics, whether or not covered	15	E
9404.29.00	- - Of other materials	15	X

SAC Code	Description	Base rate	Staging Category
9404.30.00	- Sleeping bags	15	C
9404.90.00	- Other	15	E
9405.10.10	- - Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W	0	A
9405.10.20	- - Operating with heatsink, alternate current to direct current converter and exclusively with luminaries based on light emitting diodes (LED) built inseparably	15	E
9405.10.90	- - Other	15	E
9405.20.00	- Electric table, desk, bedside or floor-standing lamps	15	E
9405.30.00	- Lighting sets of the kind used for Christmas trees	15	C
9405.40.10	- - With mercury or sodium vapour lamps	0	A
9405.40.20	- - Operating with heatsink, alternate current to direct current converter and exclusively with luminaries based on light emitting diodes (LED) built inseparably	15	E
9405.40.90	- - Other	15	E
9405.50.10	- - Of base metal	15	C
9405.50.90	- - Other	15	C
9405.60.00	- Illuminated signs, illuminated name-plates and similar articles	15	E
9405.91.00	- - Of glass	5	C
9405.92.10	- - - Diffusers	5	C
9405.92.90	- - - Other	10	C
9405.99.00	- - Other	10	C
9406.00.10	- Living quarters, not equipped, of an area not exceeding 75 m ²	15	E
9406.00.20	- Greenhouses, not equipped, of an area of 1,000 m ² or more	0	A
9406.00.90	- Other	15	E
9503.00.10	- Tricycles, scooters, pedal cars and other wheeled toys designed to be ridden by children; carriages and wheelchairs for dolls	15	C
9503.00.21	- - Dolls, whether or not dressed	15	C
9503.00.22	- - Clothing, clothing accessories, footwear and headgear	15	C
9503.00.29	- - Parts and other accessories	5	C
9503.00.31	- - Electric trains, including tracks, signals and other accessories therefor	15	C

SAC Code	Description	Base rate	Staging Category
9503.00.32	- - Reduced-size ('scale') model assembly kits, working or not, excluding those of subdivision 9503.00.31	15	C
9503.00.33	- - Constructional toys	15	C
9503.00.34	- - Sets or assortments	15	C
9503.00.39	- - Other	15	C
9503.00.41	- - Stuffed toys	15	C
9503.00.42	- - Plastic eyes and noses of stuffed toys	0	A
9503.00.43	- - Other parts of stuffed toys	15	C
9503.00.49	- - Other	15	C
9503.00.50	- Toy musical instruments and apparatus	15	C
9503.00.60	- Puzzles	15	C
9503.00.70	- Other toys, put up in sets or outfits	15	C
9503.00.80	- Other toys and models, incorporating a motor	15	C
9503.00.90	- Other	15	C
9504.20.10	- - Billiard tables	15	C
9504.20.90	- - Other	10	C
9504.30.00	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	15	C
9504.40.00	- Playing cards	15	C
9504.50.00	- Video game consoles and machines, other than those of subheading 9504.30	15	C
9504.90.00	- Other	15	C
9505.10.00	- Articles for Christmas festivities	15	C
9505.90.00	- Other	15	C
9506.11.00	- - Skis	10	C
9506.12.00	- - Ski fastenings	10	C
9506.19.00	- - Other	10	C
9506.21.00	- - Sailboards	10	C
9506.29.00	- - Other	10	C
9506.31.00	- - Golf clubs, complete	10	C
9506.32.00	- - Balls	10	C
9506.39.00	- - Other	10	C
9506.40.10	- - Tables	15	C
9506.40.90	- - Other	10	C
9506.51.00	- - Tennis rackets, whether or not strung	10	C
9506.59.00	- - Other	10	C

SAC Code	Description	Base rate	Staging Category
9506.61.00	-- Tennis balls	10	C
9506.62.00	-- Inflatable	10	C
9506.69.00	-- Other	10	C
9506.70.00	- Ice skates and roller skates, including skating boots with skates attached	10	C
9506.91.00	- - Articles and equipment for general physical exercise, gymnastics or athletics	10	C
9506.99.00	-- Other	10	C
9507.10.00	- Fishing rods	10	C
9507.20.00	- Fish-hooks, whether or not snelled	0	A
9507.30.00	- Fishing reels	0	A
9507.90.00	- Other	10	C
9508.10.00	- Travelling circuses and travelling menageries	15	C
9508.90.00	- Other	15	C
9601.10.00	- Worked ivory and articles of ivory	15	C
9601.90.00	- Other	15	C
9602.00.10	- Gelatine capsules for pharmaceutical purposes	0	A
9602.00.20	- Moulded or carved paraffin	10	C
9602.00.90	- Other	15	C
9603.10.00	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	15	E
9603.21.00	-- Toothbrushes, including dental-plate brushes	15	E
9603.29.00	-- Other	15	E
9603.30.00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	5	A
9603.40.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	15	C
9603.50.10	-- Brushes constituting parts of machines or appliances	0	A
9603.50.20	-- Brushes of the kind used in the bodies for the motor vehicles of heading 87.02	0	A
9603.50.90	-- Other	5	C
9603.90.10	-- Brushes for eraser pencils	0	A
9603.90.20	-- Brushes of man-made materials bound together in a head	15	E
9603.90.90	-- Other	15	E

SAC Code	Description	Base rate	Staging Category
9604.00.00	HAND SIEVES AND HAND RIDDLES	0	A
9605.00.00	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING	15	C
9606.10.00	- Press-fasteners and parts thereof	0	A
9606.21.00	- - Of plastics, not covered with textile material	5	A
9606.22.00	- - Of base metal, not covered with textile material	5	A
9606.29.00	- - Other	5	A
9606.30.00	- Button moulds and other parts of buttons; button blanks	0	A
9607.11.00	- - With teeth of base metal	10	C
9607.19.00	- - Other	15	C
9607.20.00	- Parts	0	A
9608.10.00	- Ballpoint pens	15	E
9608.20.00	- Felt-tipped and other porous-tipped pens and markers	15	E
9608.30.10	- - For drawing with chinese ink	10	C
9608.30.90	- - Other	10	C
9608.40.00	- Propelling or sliding pencils	0	A
9608.50.00	- Sets of articles from two or more of the foregoing subheadings	10	C
9608.60.00	- Refills for ballpoint pens, comprising the ballpoint and ink-reservoir	5	A
9608.91.00	- - Pen nibs and nib points	5	A
9608.99.10	- - - Ballpoints for ballpoint pens	0	A
9608.99.20	- - - Bodies for ballpoint pens	0	A
9608.99.30	- - - Tips for felt-tipped and other porous-tipped pens or markers	0	A
9608.99.90	- - - Other	0	A
9609.10.10	- - With wooden sheaths	10	E
9609.10.90	- - Other	10	E
9609.20.00	- Leads for pencils or propelling or sliding pencils	0	A
9609.90.10	- - Writing or drawing chalk	10	A
9609.90.90	- - Other	10	C
9610.00.00	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED	15	C

SAC Code	Description	Base rate	Staging Category
9611.00.00	DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSING LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS	15	C
9612.10.10	- - For printers for automatic data processing machines and similar printers	5	C
9612.10.90	-- Other	15	E
9612.20.00	- Ink-pads	5	C
9613.10.00	- Pocket lighters, gas fuelled, non-refillable	15	C
9613.20.00	- Pocket lighters, gas fuelled, refillable	15	C
9613.80.10	-- Industrial, laboratory and similar lighters	0	A
9613.80.20	-- Table lighters	15	C
9613.80.90	-- Other	0	A
9613.90.00	- Parts	0	A
9614.00.20	- Pipes and pipe bowls	15	C
9614.00.90	- Other	15	C
9615.11.00	-- Of hard rubber or plastics	15	C
9615.19.00	-- Other	15	E
9615.90.00	- Other	15	C
9616.10.00	- Scent sprays, and mounts and heads therefor	15	C
9616.20.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	15	C
9617.00.00	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF (OTHER THAN GLASS INNERS)	10	C
9618.00.00	TAILORS' DUMMIES AND SIMILAR ARTICLES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING	15	X
9619.00.10	- Of plastics	15	E
9619.00.21	-- Diapers for adults	0	A
9619.00.29	-- Other	15	E
9619.00.31	-- Diapers for adults	0	A
9619.00.39	-- Other	15	E
9619.00.40	- Of textile materials, knitted or crocheted	15	E

SAC Code	Description	Base rate	Staging Category
9619.00.90	-- Other	15	E
9701.10.10	-- Unframed	5	A
9701.10.20	-- Framed	10	A
9701.90.10	-- Unframed	5	A
9701.90.20	-- Framed	10	A
9702.00.00	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS	10	A
9703.00.00	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL	10	A
9704.00.00	POSTAGE OR REVENUE STAMPS, STAMP-POSTMARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED OR UNUSED, OTHER THAN THOSE OF HEADING 49.07	5	A
9705.00.00	COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST	5	A
9706.00.00	ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS	10	A

Section C: Korea – Honduras

Tariff Schedule of Korea

HSK 2015	Description	Base Rate	Staging Category
0101211000	For farm breeding	0	A
0101219000	Other	8	C
0101291000	Horses for racing	8	C
0101299000	Other	8	C
0101301000	Pure-bred breeding animals	8	A
0101309000	Other	8	C
0101900000	Other	8	A
0102211000	For milk	89.1	A
0102212000	For meat	89.1	A
0102219000	Other	89.1	A
0102291000	For milk	40	X
0102292000	For meat	40	X
0102299000	Other	0	A
0102310000	Pure-bred breeding animals	89.1	A
0102391000	For milk	40	X
0102392000	For meat	40	X
0102399000	Other	0	A
0102901000	Pure-bred breeding animals	89.1	A
0102909010	For milk	40	X
0102909020	For meat	40	X
0102909090	Other	0	A
0103100000	Pure-bred breeding animals	18	A
0103910000	Weighing less than 50 kg	18	X
0103920000	Weighing 50 kg or more	18	X
0104101000	Pure-bred breeding animals	0	A
0104109000	Other	8	C
0104201000	Milk goats	8	C
0104209000	Other	8	C
0105111000	Pure-bred breeding animals	9	A
0105119000	Other	9	C
0105120000	Turkeys	9	C
0105131000	Pure-bred breeding animals	0	A

HSK 2015	Description	Base Rate	Staging Category
0105139000	Other	18	E
0105140000	Geese	9	C
0105150000	Guinea fowls	9	A
0105941000	Pure-bred breeding animals	9	A
0105949000	Other	9	C
0105991010	Pure-bred breeding animals	0	A
0105991090	Other	18	E
0105992000	Turkeys	9	C
0105999000	Other	9	C
0106110000	Primates	8	C
0106121000	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	8	C
0106122000	Seals, sea lions and walruses (mammals of the suborder Pinnipedia)	8	C
0106130000	Camels and other camelids (Camelidae)	8	B
0106141000	Pure-bred breeding animals	0	A
0106149000	Other	8	C
0106191000	Dogs	8	C
0106193000	Deer	8	C
0106194000	Bears	8	C
0106195010	Pure-bred breeding animals	0	A
0106195090	Other	8	C
0106196010	Pure-bred breeding animals	0	A
0106196090	Other	8	C
0106199000	Other	8	B
0106201000	Snakes	8	C
0106202000	Fresh-water tortoises	8	C
0106203000	Turtles	8	C
0106209000	Other	8	C
0106310000	Birds of prey	8	C
0106320000	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	8	C
0106330000	Ostriches; emus (<i>Dromaius novaehollandiae</i>)	8	C
0106390000	Other	8	A
0106411000	Honey bees	8	C

HSK 2015	Description	Base Rate	Staging Category
0106419000	Other	8	C
0106490000	Other	8	A
0106901000	Amphibia	8	C
0106903010	Lug worms	8	C
0106903020	Sludge worms	8	C
0106903090	Other	8	C
0106909000	Other	8	C
0201100000	Carcasses and half-carcasses	40	X
0201201000	Short ribs	40	X
0201209000	Other	40	X
0201300000	Boneless	40	X
0202100000	Carcasses and half-carcasses	40	X
0202201000	Short ribs	40	X
0202209000	Other	40	X
0202300000	Boneless	40	X
0203110000	Carcasses and half-carcasses	22.5	X
0203120000	Hams, shoulders and cuts thereof, with bone in	22.5	X
0203191000	Streaky pork	22.5	X
0203199000	Other	22.5	X
0203210000	Carcasses and half-carcasses	25	X
0203220000	Hams, shoulders and cuts thereof, with bone in	25	H
0203291000	Streaky pork	25	X
0203299000	Other	25	H
0204100000	Carcasses and half-carcasses of lamb, fresh or chilled	22.5	E
0204210000	Carcasses and half-carcasses	22.5	E
0204220000	Other cuts with bone in	22.5	E
0204230000	Boneless	22.5	E
0204300000	Carcasses and half-carcasses of lamb, frozen	22.5	C
0204410000	Carcasses and half-carcasses	22.5	E
0204420000	Other cuts with bone in	22.5	C
0204430000	Boneless	22.5	E
0204501000	Fresh or chilled	22.5	E
0204502000	Frozen	22.5	E
0205001000	Fresh or chilled	27	E

HSK 2015	Description	Base Rate	Staging Category
0205002000	Frozen	27	E
0206100000	Of bovine animals, fresh or chilled	18	X
0206210000	Tongues	18	X
0206220000	Livers	18	X
0206291000	Tails	18	X
0206292000	Feet	18	X
0206299000	Other	18	X
0206300000	Of swine, fresh or chilled	18	X
0206410000	Livers	18	X
0206491000	Feet	18	X
0206499000	Other	18	X
0206800000	Other, fresh or chilled	18	E
0206900000	Other, frozen	18	G
0207111000	Weighing not more than 550 g	18	X
0207119000	Other	18	X
0207121000	Weighing not more than 550 g	20	X
0207129000	Other	20	X
0207131010	Leg	18	X
0207131020	Breast	18	X
0207131030	Wing	18	X
0207131090	Other	18	X
0207132010	Liver	22.5	X
0207132090	Other	27	X
0207141010	Leg	20	X
0207141020	Breast	20	X
0207141030	Wing	20	X
0207141090	Other	20	X
0207142010	Liver	22.5	X
0207142090	Other	27	X
0207240000	Not cut in pieces, fresh or chilled	18	E
0207250000	Not cut in pieces, frozen	18	D
0207261000	Cuts	18	E
0207262010	Liver	22.5	E
0207262090	Other	27	E
0207271000	Cuts	18	D

HSK 2015	Description	Base Rate	Staging Category
0207272010	Liver	22.5	D
0207272090	Other	27	D
0207410000	Not cut in pieces, fresh or chilled	18	X
0207420000	Not cut in pieces, frozen	18	X
0207430000	Fatty livers, fresh or chilled	22.5	X
0207441000	Cuts	18	X
0207442010	Liver	22.5	X
0207442090	Other	27	X
0207451000	Cuts	18	X
0207452010	Liver	22.5	X
0207452090	Other	27	X
0207510000	Not cut in pieces, fresh or chilled	18	E
0207520000	Not cut in pieces, frozen	18	X
0207530000	Fatty livers, fresh or chilled	22.5	E
0207541000	Cuts	18	E
0207542010	Liver	22.5	E
0207542090	Other	27	E
0207551000	Cuts	18	X
0207552010	Liver	22.5	E
0207552090	Other	27	E
0207601000	Not cut in pieces, fresh or chilled	18	E
0207602000	Not cut in pieces, frozen	18	X
0207603100	Cuts	18	E
0207603210	Liver	22.5	E
0207603290	Other	27	E
0207604100	Cuts	18	X
0207604210	Liver	22.5	E
0207604290	Other	27	E
0208100000	Of rabbits or hares	22.5	E
0208300000	Of primates	18	E
0208401000	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	30	C
0208402000	Of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	30	C
0208500000	Of reptiles (including snakes and	18	E

HSK 2015	Description	Base Rate	Staging Category
	turtles)		
0208600000	Of camels and other camelids (Camelidae)	18	E
0208901000	Of deer	27	E
0208909010	Of marine animals	30	C
0208909090	Other	18	E
0209100000	Of pigs	3	A
0209900000	Other	3	A
0210110000	Hams, shoulders and cuts thereof, with bone in	25	X
0210120000	Bellies (streaky) and cuts thereof	30	H
0210190000	Other	25	H
0210201000	Dried or smoked	27	X
0210209000	Other	27	X
0210910000	Of primates	22.5	E
0210921000	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs(mammals of the order Sirenia)	22.5	C
0210922000	Of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	22.5	C
0210930000	Of reptiles (including snakes and turtles)	22.5	E
0210991010	Of bovine animals	22.5	X
0210991020	Of swine	22.5	X
0210991030	Of poultry	22.5	F
0210991090	Other	22.5	X
0210999010	Of sheep or goats	22.5	F
0210999020	Of poultry	22.5	F
0210999090	Other	22.5	F
0301111000	Fancy carp	10	C
0301119000	Other	10	C
0301190000	Other	10	C
0301911000	Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae	10	C
0301912000	Oncorhynchus apache and Oncorhynchus chrysogaster	10	C
0301921000	Glass eels (Not exceeding 0.3g per unit, for aquaculture)	0	A

HSK 2015	Description	Base Rate	Staging Category
0301922000	Young eels (exceeding 0.3g and not exceeding 50g per unit, for aquaculture)	5	D
0301929010	Glass eels, other than for aquaculture	10	F
0301929090	Other	22% or 1,531won/kg whichever is the greater	G
0301930000	Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	10	C
0301941000	Atlantic bluefin tunas (Thunnus thynnus)	10	C
0301942000	Pacific bluefin tunas (Thunnus orientalis)	10	C
0301950000	Southern bluefin tunas (Thunnus maccoyii)	10	C
0301992000	Yellow tail	10	C
0301994010	Fry (for aquaculture)	0	A
0301994090	Other	28% or 2,052won/kg whichever is the greater	G
0301995000	Conger eel	10	G
0301996000	Sharp toothed eel	10	C
0301997000	Hagfish	10	C
0301998000	Flat fish	10	F
0301999010	True bass	10	C
0301999020	Puffers	10	C
0301999030	Tilapia	10	C
0301999040	Rock fish (including pacific ocean perch)	10	G
0301999051	Fry (for aquaculture)	0	A
0301999059	Other	28	G
0301999060	Mullets	10	C
0301999070	Loaches	10	C
0301999080	Cat fishes	10	C
0301999091	Rock Trout (Hexagrammos spp., Agrammus spp.)	10	C
0301999092	Crusian carp	10	C
0301999093	Salmon	10	C
0301999094	Grass carp	10	C
0301999095	Croakers	10	F

HSK 2015	Description	Base Rate	Staging Category
0301999096	Carp (Other than <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	10	C
0301999099	Other	10	C
0302111000	<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aquabonita</i> , <i>Oncorhynchus gilae</i>	20	E
0302112000	<i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>	20	C
0302130000	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	20	C
0302140000	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	20	C
0302190000	Other	20	C
0302210000	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	20	F
0302220000	Plaice (<i>Pleuronectes platessa</i>)	20	G
0302230000	Sole (<i>Solea</i> spp.)	20	C
0302240000	Turbots (<i>Psetta maxima</i>)	20	F
0302290000	Other	20	F
0302310000	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	20	E
0302320000	Yellowfin tunas (<i>Thunnus albacares</i>)	20	G
0302330000	Skipjack or stripe-bellied bonito	20	F
0302340000	Bigeye tunas (<i>Thunnus obesus</i>)	20	F
0302351000	Atlantic bluefin tunas (<i>Thunnus thynnus</i>)	20	C
0302352000	Pacific bluefin tunas (<i>Thunnus orientalis</i>)	20	C
0302360000	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	20	C
0302390000	Other	20	C
0302410000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20	F
0302420000	Anchovies (<i>Engraulis</i> spp.)	20	X
0302430000	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), <i>sardinella</i> (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	20	C

HSK 2015	Description	Base Rate	Staging Category
0302440000	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	20	X
0302450000	jack and horse mackerel (Trachurus spp.)	20	X
0302460000	Cobia (Rachycentron canadum)	20	C
0302470000	Swordfish (Xiphias gladius)	20	C
0302510000	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	20	C
0302520000	Haddock (Melanogrammus aeglefinus)	20	E
0302530000	Coalfish (Pollachius virens)	20	C
0302540000	Hake (Merluccius spp., Urophycis spp.)	20	C
0302550000	Alaska Pollack (Theragra chalcogramma)	20	D
0302560000	Blue whittings (Micromesistius poutassou, Micromesistius australis)	20	C
0302590000	Other	20	G
0302710000	Tilapias (Oreochromis spp.)	20	C
0302720000	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	20	C
0302730000	Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	20	C
0302740000	Eels (Anguilla spp.)	20	G
0302790000	Other	20	E
0302810000	Dogfish and other sharks	20	D
0302820000	Rays and skates (Rajidae)	20	F
0302830000	Toothfish (Dissostichus spp.)	20	C
0302840000	Seabass (Dicentrarchus spp.)	20	E
0302850000	Seabream (Sparidae)	20	E
0302891000	Yellow tail	20	C
0302892000	Hair tail	20	X
0302893000	Conger eel	20	G
0302894000	Sharp toothed eel	20	C
0302895000	Saury (including horn fish)	20	E
0302896000	Seabream (other than Sparidae)	20	G
0302899010	Japanese spanish mackerel (Scomberomorus niphonius)	20	G
0302899020	Puffers	20	C

HSK 2015	Description	Base Rate	Staging Category
0302899030	Pomfret	20	C
0302899040	Angler (Monkfish)	20	C
0302899090	Other	20	E
0302901000	Livers	20	C
0302902000	Roes	20	C
0303110000	Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	10	D
0303120000	Other Pacific salmon (<i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus</i> <i>tschawytscha</i> , <i>Oncorhynchus</i> <i>kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	10	D
0303130000	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10	D
0303140000	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus</i> <i>mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus</i> <i>apache</i> and <i>Oncorhynchus</i> <i>chrysogaster</i>)	10	E
0303190000	Other	10	D
0303230000	Tilapias (<i>Oreochromis</i> spp.)	10	B
0303240000	Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	10	D
0303250000	Carp (<i>Cyprinus carpio</i> , <i>Carassius</i> <i>carassius</i> , <i>Ctenopharyngodon</i> <i>idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon</i> <i>piceus</i>)	10	C
0303260000	Eels (<i>Anguilla</i> spp.)	10	F
0303290000	Other	10	E
0303310000	Halibut (<i>Reinhardtius</i> <i>hippoglossoides</i> , <i>Hippoglossus</i> <i>hippoglossus</i> , <i>Hippoglossus</i> <i>stenolepis</i>)	10	G
0303320000	Plaice (<i>Pleuronectes platessa</i>)	10	F
0303330000	Sole (<i>Solea</i> spp.)	10	D
0303340000	Turbots (<i>Psetta maxima</i>)	10	X
0303390000	Other	10	X
0303410000	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	10	F
0303420000	Yellowfin tunas (<i>Thunnus</i> <i>albacares</i>)	10	G
0303430000	Skipjack or stripe-bellied bonito	10	G
0303440000	Bigeye tunas (<i>Thunnus obesus</i>)	10	G

HSK 2015	Description	Base Rate	Staging Category
0303451000	Atlantic bluefin tunas (<i>Thunnus thynnus</i>)	10	D
0303452000	Pacific bluefin tunas (<i>Thunnus orientalis</i>)	10	D
0303460000	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	10	D
0303490000	Other	10	D
0303510000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10	F
0303530000	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	10	X
0303540000	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	10	X
0303550000	Jack and horse mackerel (<i>Trachurus</i> spp.)	10	X
0303560000	Cobia (<i>Rachycentron canadum</i>)	10	C
0303570000	Swordfish (<i>Xiphias gladius</i>)	10	G
0303630000	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10	D
0303640000	Haddock (<i>Melanogrammus aeglefinus</i>)	10	E
0303650000	Coalfish (<i>Pollachius virens</i>)	10	E
0303660000	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10	D
0303670000	Alaska Pollack (<i>Theragra chalcogramma</i>)	22	X
0303680000	Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	10	E
0303691000	Whip tail or hoki	10	D
0303699000	Other	22	X
0303810000	Dogfish and other sharks	10	E
0303821000	Rays	10	X
0303822000	Skates	10	F
0303830000	Toothfish (<i>Dissostichus</i> spp)	10	F
0303840000	Sea bass (<i>Dicentrarchus</i> spp)	10	F
0303891000	Sable fish	10	G
0303892000	Hair tail	10	X
0303893010	Red horsehead fish (<i>Branchiostegus Japonicus</i>)	10	G
0303893090	Other	10	G
0303894000	Conger eel	10	X
0303895000	Yellow corvina	10	X

HSK 2015	Description	Base Rate	Staging Category
0303896000	Saury (including horn fish)	28	X
0303897000	Japanese spanish mackerel (Scomberomorus niphonius)	10	X
0303898000	Puffers	10	D
0303899010	White sea smelt	10	E
0303899020	Thorny head	10	E
0303899030	John dory	10	E
0303899040	Atka mackerel	10	D
0303899050	Rock fish (including pacific ocean perch)	10	X
0303899060	Angler (Monkfish)	10	D
0303899070	Hagfish (Pacific, Atlantic)	10	D
0303899080	Milk fish	10	E
0303899091	Croakers	28	X
0303899092	Sand lance	10	C
0303899093	Toothfish, other than Dissostichus spp.	10	G
0303899099	Other	10	X
0303901000	Livers	10	C
0303902010	Of alaska pollack	10	C
0303902090	Other	10	C
0304310000	Tilapias (Oreochromis spp.)	20	C
0304320000	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	20	D
0304330000	Nile Perch (Lates niloticus)	20	D
0304390000	Other	20	F
0304410000	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	20	D
0304420000	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	20	D
0304431000	Plaice	20	G
0304439000	Other	20	F
0304440000	Fish of the families Bregmacerotidae, Euclichthyidae,	20	D

HSK 2015	Description	Base Rate	Staging Category
	Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae		
0304450000	Swordfish (<i>Xiphias gladius</i>)	20	E
0304460000	Toothfish (<i>Dissostichus</i> spp.)	20	E
0304491000	Conger eel	20	F
0304492000	Bluefin tunas	20	D
0304499000	Other	20	F
0304511000	Fish surimi	20	F
0304519000	Other	20	E
0304521000	Fish surimi	20	D
0304529000	Other	20	D
0304531000	Fish surimi	20	D
0304539000	Other	20	D
0304541000	Fish surimi	20	D
0304549000	Other	20	D
0304551000	Fish surimi	20	E
0304559000	Other	20	E
0304591010	Fish surimi	20	F
0304591090	Other	20	F
0304592010	Fish surimi	20	G
0304592090	Other	20	G
0304593010	Fish surimi	20	D
0304593090	Other	20	D
0304599010	Fish surimi	20	F
0304599090	Other	20	F
0304610000	Tilapias (<i>Oreochromis</i> spp.)	10	C
0304620000	Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	10	D
0304630000	Nile Perch (<i>Lates niloticus</i>)	10	D
0304690000	Other	10	F
0304710000	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10	D
0304720000	Haddock (<i>Melanogrammus</i> <i>aeglefinus</i>)	10	E
0304730000	Coalfish (<i>Pollachius virens</i>)	10	D
0304740000	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10	D
0304750000	Alaska Pollack (<i>Theragra</i> <i>chalcogramma</i>)	10	D

HSK 2015	Description	Base Rate	Staging Category
0304790000	Other	10	E
0304810000	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	10	D
0304820000	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	10	D
0304831000	Plaice	10	F
0304839000	Other	10	F
0304840000	Swordfish (Xiphias gladius)	10	E
0304850000	Toothfish (Dissostichus spp.)	10	E
0304860000	Herrings (Clupea harengus, Clupea pallasii)	10	F
0304871000	Bluefin tunas	10	D
0304879000	Other	10	G
0304891000	Of conger-eel	10	F
0304892000	Of toothfish, other than Dissostichus spp.	10	E
0304893000	Of tilapia, other than Oreochromis spp.	10	E
0304894000	Of file fish	10	D
0304899000	Other	10	F
0304911000	Frozen fish surimi	10	E
0304919000	Other	10	E
0304921000	Frozen fish surimi	10	E
0304929000	Other	10	E
0304931000	Frozen fish surimi	10	F
0304939000	Other	10	E
0304941000	Frozen fish surimi	10	D
0304949000	Other	10	D
0304951000	Frozen fish surimi	10	D
0304959000	Other	10	E
0304991000	Frozen fish surimi	10	G
0304999000	Other	10	G

HSK 2015	Description	Base Rate	Staging Category
0305100000	Flours, meals and pellets of fish, fit for human consumption	20	C
0305201000	Livers	20	C
0305202000	Roes, dried	20	C
0305203000	Roes, smoked	20	C
0305204010	Of alaska pollack	20	D
0305204020	Of yellow corvina	20	F
0305204030	Of herrings	20	F
0305204090	Other	20	C
0305311000	Dried	20	F
0305312000	Salted or in brine	20	F
0305321000	Dried	20	E
0305322000	Salted or in brine	20	E
0305391000	Dried	20	F
0305392000	Salted or in brine	20	F
0305410000	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	20	D
0305420000	Herrings (Clupea harengus, Clupea pallasii)	20	F
0305430000	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	20	E
0305440000	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	20	F
0305491000	Anchovies	20	F
0305492000	Alaska pollack	20	D
0305499000	Other	20	F
0305510000	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	20	D

HSK 2015	Description	Base Rate	Staging Category
0305592000	Anchovy	20	X
0305593000	Alaska pollack	20	D
0305594000	Yellow corvina	20	F
0305595000	Puffers	20	D
0305596000	Sharp toothed eel	20	D
0305597000	Sand lance	20	D
0305598000	Blenny or gunnel, including juvenile white bait	20	E
0305599000	Other	20	F
0305610000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20	F
0305620000	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20	D
0305631000	Salt fermented anchovy	20	F
0305639000	Other	20	F
0305640000	Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	20	F
0305691000	Salmon	20	D
0305692000	Trout	20	E
0305693000	Hair tail	20	F
0305694000	Sardines	20	F
0305695000	Mackerel	20	F
0305696000	Yellow corvina	20	F
0305697000	Horse mackerel	20	F
0305698000	Saury (including horn fish)	20	E
0305699000	Other	20	F
0305711000	Smoked	20	C
0305712000	Dried	20	D
0305713000	Salted or in brine	20	C
0305721000	Of cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20	C
0305729000	Other	20	F
0305790000	Other	20	F
0306111000	Smoked	20	B

HSK 2015	Description	Base Rate	Staging Category
0306119000	Other	20	C
0306121010	In airtight containers	20	B
0306121020	Not in airtight containers	20	B
0306129000	Other	20	C
0306141011	In airtight containers	20	D
0306141012	Not in airtight containers	20	E
0306141090	Other	20	G
0306142010	Smoked	20	D
0306142090	Other	20	D
0306143010	Smoked	20	G
0306143090	Other	14	G
0306149010	Smoked	20	D
0306149090	Other	14	X
0306151000	Smoked	20	D
0306159000	Other	20	D
0306161010	Smoked	20	G
0306161090	Other	20	A
0306169010	Smoked	20	B
0306169090	Other	20	A
0306171010	Smoked	20	B
0306171090	Other	20	E
0306179010	Smoked	20	B
0306179090	Other	20	See Appendix 2-B-1 of the Schedule of Korea
0306191000	Smoked	20	C
0306199000	Other	20	D
0306211000	Smoked	20	G
0306219000	Other	20	F
0306221010	In airtight containers	20	C
0306221020	Not in airtight containers	20	C
0306229000	Other	20	D
0306241010	Blue crab	20	G
0306241020	Snow crab	20	X
0306241090	Other	20	X
0306242000	Dried	20	D
0306243000	Salted or in brine	20	D

HSK 2015	Description	Base Rate	Staging Category
0306244011	In airtight containers	20	D
0306244012	Not in airtight containers	20	C
0306244090	Other	20	C
0306251000	Live, fresh or chilled	20	D
0306252000	Dried	20	C
0306253000	Salted or in brine	20	D
0306254000	Smoked	20	C
0306261000	Live, fresh or chilled	20	F
0306262000	Dried	20	G
0306263000	Salted or in brine	35% or 236won/kg whichever is the greater	X
0306264000	Smoked	20	F
0306271000	Live, fresh or chilled	20	H
0306272000	Dried	20	H
0306273000	Salted or in brine	35% or 236won/kg whichever is the greater	X
0306274000	Smoked	20	F
0306291000	Live, fresh or chilled	20	D
0306292000	Dried	20	D
0306293000	Salted or in brine	20	D
0306294000	Smoked	20	C
0307111010	For seed	0	A
0307111090	Other	5	F
0307119000	Other	20	F
0307191000	Frozen	20	F
0307192000	Dried	20	F
0307193000	Salted or in brine	20	F
0307194000	Smoked	20	F
0307210000	Live, fresh or chilled	20	D
0307291000	Frozen	20	D
0307292000	Dried	20	D
0307293000	Salted or in brine	20	D
0307294000	Smoked	20	D
0307310000	Live, fresh or chilled	20	E
0307391000	Frozen	20	F

HSK 2015	Description	Base Rate	Staging Category
0307392000	Dried	20	E
0307393000	Smoked	20	E
0307399000	Other	20	E
0307411000	Cuttle fish	10	C
0307412000	Squid	10	F
0307491010	Cuttle fish	10	C
0307491020	Squid	22	X
0307492000	Salted or in brine	10	F
0307493000	Dried	10	X
0307494010	Cuttle fish	20	C
0307494020	Squid	20	F
0307511000	Poulp squid	20	D
0307512000	Webfoot Octopus	20	E
0307519000	Other	20	E
0307591010	Octopus	20	G
0307591020	Poulp squid	20	F
0307591030	Webfoot octopus	20	F
0307591090	Other	20	F
0307592000	Dried	20	F
0307593000	Smoked	20	E
0307599000	Other	20	F
0307601000	Smoked	20	C
0307609000	Other	20	E
0307711010	Hard clams spat	20	C
0307711090	Other	20	C
0307712010	For seed	0	A
0307712090	Other	20	C
0307713000	Cockles	20	C
0307714000	Baby clams	20	C
0307719000	Other	20	F
0307791010	Cockles	20	D
0307791020	Hen clams	20	D
0307791030	Baby clams	20	D
0307791040	Ark shell	20	D
0307791090	Other	20	F

HSK 2015	Description	Base Rate	Staging Category
0307792010	Hen clams	20	C
0307792020	Baby clams	20	C
0307792090	Other	20	F
0307793010	Hen clams	20	C
0307793020	Baby clams	20	C
0307793090	Other	20	F
0307794011	In airtight containers	20	C
0307794019	Not in airtight containers	20	C
0307794090	Other	20	C
0307810000	Live, fresh or chilled	20	E
0307891000	Frozen	20	F
0307892000	Dried	20	E
0307893000	Salted or in brine	20	E
0307894000	Smoked	20	E
0307911000	Top shells	20	F
0307912010	For seed	0	A
0307912090	Other	20	C
0307913000	Adductors of shell fish	20	D
0307914000	Marsh clams	20	C
0307919000	Other	20	E
0307991100	Adductors of shell fish	20	D
0307991200	Top shells	20	F
0307991900	Other	20	F
0307992100	Adductors of shell fish	20	D
0307992900	Other	20	E
0307993100	Top shells	20	F
0307993900	Other	20	E
0307994110	In airtight containers	20	E
0307994120	Not in airtight containers	20	C
0307994900	Other	20	E
0308110000	Live, fresh or chilled	20	D
0308191000	Frozen	20	B
0308192000	Dried	20	E
0308193000	Salted or in brine	20	D
0308194000	Smoked	20	C

HSK 2015	Description	Base Rate	Staging Category
0308210000	Live, fresh or chilled	20	C
0308291000	Frozen	20	C
0308292000	Dried	20	C
0308293000	Salted or in brine	20	C
0308294000	Smoked	20	C
0308301000	Live, fresh or chilled	20	C
0308302000	Frozen	20	C
0308303000	Dried	20	C
0308304000	Salted or in brine	20	C
0308305000	Smoked	20	C
0308901011	For seed	0	A
0308901019	Other	20	C
0308901090	Other	20	C
0308902010	Sea-squirts	20	C
0308902090	Other	20	C
0308903010	Sea-squirts	20	C
0308903090	Other	20	C
0308904000	Salted or in brine	20	C
0308905000	Smoked	20	C
0401100000	Of a fat content, by weight, not exceeding 1 %	36	X
0401200000	Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	36	X
0401401000	Frozen cream	36	X
0401409000	Other	36	X
0401501000	Frozen cream	36	X
0401509000	Other	36	X
0402101010	Skim milk powder	176	X
0402101090	Other	176	X
0402109000	Other	176	X
0402211000	Whole milk powder	176	X
0402219000	Other	176	X
0402290000	Other	176	X
0402911000	Unsweetened evaporated milk	89	X
0402919000	Other	89	X
0402991000	Sweetened evaporated milk	89	X

HSK 2015	Description	Base Rate	Staging Category
0402999000	Other	89	X
0403101000	Fluid	36	F
0403102000	Frozen	36	F
0403109000	Other	36	F
0403901000	Butter milk	89	X
0403902000	Curdled milk and cream	36	X
0403903000	Kephir	36	X
0403909000	Other fermented or acidified milk and cream	36	X
0404101011	For feeding	49.5	X
0404101019	Other	49.5	X
0404101091	For feeding	49.5	X
0404101099	Other	49.5	X
0404102111	For feeding	49.5	X
0404102119	Other	49.5	X
0404102121	For feeding	49.5	X
0404102129	Other	49.5	X
0404102131	For feeding	49.5	X
0404102139	Other	49.5	X
0404102191	For feeding	49.5	X
0404102199	Other	49.5	X
0404102910	For feeding	49.5	X
0404102990	Other	49.5	X
0404901000	Of a fat content, by weight, not exceeding 1.5 %	36	X
0404902000	Of a fat content, by weight, exceeding 1.5 %	36	X
0405100000	Butter	89	X
0405200000	Dairy spreads	8	X
0405900000	Other	89	X
0406101010	Mozzarella cheese	36	X
0406101020	Cream cheese	36	X
0406101090	Other	36	X
0406102000	Curd	36	X
0406200000	Grated or powdered cheese, of all kinds	36	X
0406300000	Processed cheese, not grated or powdered	36	X
0406400000	Blue-veined cheese and other	36	X

HSK 2015	Description	Base Rate	Staging Category
	cheese containing veins produced by <i>Penicillium roqueforti</i>		
0406901000	Cheddar cheese	36	X
0406902000	Gouda cheese	36	X
0406903000	Camembert cheese	36	X
0406904000	Emmental cheese	36	X
0406909000	Other	36	X
0407110000	Of fowls of the species <i>Gallus domesticus</i>	27	X
0407190000	Other	27	F
0407210000	Of fowls of the species <i>Gallus domesticus</i>	27	E
0407290000	Other	27	E
0407900000	Other	27	E
0408110000	Dried	27	X
0408190000	Other	27	X
0408910000	Dried	27	E
0408991000	Of fowls of the species <i>Gallus domesticus</i>	41.6	X
0408999000	Other	27	X
0409000000	Natural honey.	243% or 1,864won/kg whichever is the greater	X
0410001000	Turtles' eggs	8	C
0410002000	Edible-nest Swiftlet' nests	8	C
0410003000	Royal jelly	8	C
0410009000	Other	8	C
0501000000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	3	A
0502100000	Pigs', hogs' or boars' bristles and hair and waste thereof	3	A
0502902000	Goat hair	3	A
0502909000	Other	3	A
0504001010	Of bovine	27	X
0504001021	For sausage casing	27	X
0504001029	Other	27	X
0504001031	For sausage casing	27	X
0504001039	Other	27	X
0504001090	Other	27	X
0504002000	Bladders	27	F

HSK 2015	Description	Base Rate	Staging Category
0504003000	Stomachs	27	X
0505100000	Feathers of a kind used for stuffing; down	3	C
0505901000	Powder of feathers	5	C
0505909000	Other	5	C
0506100000	Ossein and bones treated with acid	3	A
0506901010	Of tigers	3	A
0506901020	Of bovine animals	9	C
0506901090	Other	3	A
0506902000	Powder of bones	25.6	G
0506909000	Other	3	A
0507101000	Ivory of elephant	8	C
0507102000	Rhinoceros horns	8	C
0507109000	Other	8	C
0507901110	In whole	20	X
0507901190	Other	20	X
0507901200	Antlers	20	X
0507902010	Tortoise shells and plates	8	C
0507902020	Whalebone and whalebone hair	8	C
0507902030	Pangolin shells and scales	8	C
0507902040	Hooves and claws (including nails)	8	C
0507902090	Other	8	C
0508001000	Coral	8	C
0508002010	Mother of pearl shells	8	C
0508002020	Abalone shells	8	E
0508002030	Oyster shells	8	C
0508002040	Snail shells	8	F
0508002050	Trochus shells	8	C
0508002060	Agoya shells	8	C
0508002070	Fresh water shells (Megalonaiasnervosa, Amblemaplicata, Quadrula quadrula spp.)	8	C
0508002090	Other	8	C
0508009000	Other	8	C
0510001000	Ambergris	8	F
0510002000	Castoreum	8	F

HSK 2015	Description	Base Rate	Staging Category
0510003000	Musk	8	F
0510004000	Ox bezoar	8	F
0510005000	Pteropi faeces	8	F
0510009010	Pancreas	8	C
0510009020	Bile	8	C
0510009030	Gecko	8	C
0510009090	Other	8	F
0511100000	Bovine semen	0	A
0511911010	Brine shrimp eggs	8	C
0511911090	Other	8	C
0511912000	Fish waste	5	C
0511919000	Other	8	C
0511991000	Animal blood	8	C
0511992010	Swine semen	0	A
0511992090	Other	0	A
0511993010	Of bovine	18	A
0511993020	Of swine	18	A
0511993090	Other	0	A
0511994000	Sinews and tendons	18	F
0511995011	Dressed	3	A
0511995019	Other	3	A
0511995020	Horsehair waste	3	A
0511996000	Natural sponges of animal origin	8	C
0511999010	Silkworm eggs	18	F
0511999020	Chrysalis of silk worm	8	C
0511999030	Dead animals, other than products of dead animals of Chapter 3	8	C
0511999040	Paring and similar waste of rawhides or skins	8	C
0511999090	Other	8	C
0601101000	Of tulips	8	F
0601102000	Of lilies	4	F
0601103000	Of dahlias	8	F
0601104000	Of hyacinthus	8	F
0601105000	Of gladiolus	8	C
0601106000	Of iris	8	F
0601107000	Of freesias	8	F

HSK 2015	Description	Base Rate	Staging Category
0601108000	Of narcissus	8	C
0601109000	Other	8	C
0601201000	Of tulips	8	F
0601202000	Of lilies	8	E
0601203000	Of dahlias	8	F
0601204000	Of hyacinthus	8	F
0601205000	Of gladiolus	8	C
0601206000	Chicory plants and roots	8	C
0601207000	Of iris	8	F
0601208000	Of freesias	8	F
0601209010	Of narcissus	8	C
0601209090	Other	8	C
0602101000	Of fruit trees	8	C
0602109000	Other	8	E
0602201000	Apple trees	18	A
0602202000	Pear trees	18	A
0602203000	Peach trees	18	A
0602204000	Grape vines	8	A
0602205000	Persimmon trees	8	A
0602206000	Citrus trees	18	A
0602207010	Chestnut trees	8	F
0602207020	Walnut trees	8	F
0602207030	Korean pine trees	8	F
0602209000	Other	8	F
0602300000	Rhododendrons and azaleas, grafted or not	8	E
0602400000	Roses, grafted or not	8	G
0602901010	Orchids or orchises	8	F
0602901020	Carnations	8	H
0602901030	Guzmania empire	8	C
0602901040	Gypsophilas	8	H
0602901050	Chrysanthemums	8	H
0602901060	Cactus	8	F
0602901090	Other	8	E
0602902011	For bonsai	8	F
0602902019	Other	8	F

HSK 2015	Description	Base Rate	Staging Category
0602902020	Larch trees	8	F
0602902030	Cryptomeria	8	F
0602902040	Japanese cypress	8	F
0602902050	Rigi-taeda	8	F
0602902061	For bonsai	8	F
0602902069	Other	8	E
0602902071	For bonsai	8	F
0602902079	Other	8	H
0602902081	For bonsai	8	F
0602902089	Other	8	F
0602902091	For bonsai	8	E
0602902099	Other	8	E
0602909010	Peony trees	8	F
0602909020	Camellia trees	8	F
0602909030	Mulberry trees	18	F
0602909040	Mushroom spawn	8	F
0602909090	Other	8	C
0603110000	Roses	25	G
0603120000	Carnations	25	G
0603131000	Cymbidiums	25	G
0603132000	Phalaenopsis	25	G
0603139000	Other	25	G
0603140000	Chrysanthemums	25	X
0603150000	Lilies (Lilium spp.)	25	H
0603191000	Tulips	25	G
0603192000	Gladiolus	25	X
0603194000	Gypsophila	25	X
0603199000	Other	25	G
0603900000	Other	25	H
0604201000	Mosses and lichens	8	H
0604202010	Leaves of ginkgos	8	X
0604202090	Other	8	G
0604209000	Other	8	C
0604901000	Mosses and lichens	8	H
0604909000	Other	8	G

HSK 2015	Description	Base Rate	Staging Category
0701100000	For seed	304	X
0701900000	Other	304	X
0702000000	Tomatoes, fresh or chilled.	45	H
0703101000	Onions	135% or 180won/kg whichever is the greater	X
0703102000	Shallots	27	X
0703201000	Peeled	360% or 1,800won/kg whichever is the greater	X
0703209000	Other	360% or 1,800won/kg whichever is the greater	X
0703901000	Leeks	27	G
0703909000	Other	27	F
0704100000	Cauliflowers and headed broccoli	27	G
0704200000	Brussels sprouts	27	X
0704901000	Cabbages	27	X
0704902000	Chinese cabbages	27	X
0704909000	Other	27	X
0705110000	Cabbage lettuce (head lettuce)	45	X
0705190000	Other	45	G
0705210000	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	8	E
0705290000	Other	8	F
0706101000	Carrots	30% or 134won/kg, whichever is the greater	G
0706102000	Turnips	27	X
0706901000	Radishes	30	G
0706902000	Wasabi and horseradishes	27	F
0706903000	Codonopsis	27	X
0706904000	<i>Platycodon grandiflorum</i>	27	X
0706909000	Other	27	G
0707000000	Cucumbers and gherkins, fresh or chilled.	27	H
0708100000	Peas (<i>Pisum sativum</i>)	27	G
0708200000	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	27	G
0708900000	Other leguminous vegetables	27	H
0709200000	Asparagus	27	X
0709300000	Aubergines (egg-plants)	27	E

HSK 2015	Description	Base Rate	Staging Category
0709400000	Celery other than celeriac	27	G
0709517000	Cultivated mushrooms (Agaricus bisporus)	30	F
0709519000	Other	30	F
0709591000	Pine mushrooms	30	X
0709592000	Oak mushrooms	40% or 1,625won/kg whichever is the greater	X
0709593000	Ling chiu mushrooms	30	F
0709594010	King oyster mushrooms	30	F
0709594090	Other	30	F
0709595000	Winter mushrooms	30	F
0709596000	Truffles	27	X
0709599000	Other	30	F
0709601000	Sweet peppers (bell type)	270% or 6,210won/kg whichever is the greater	X
0709609000	Other	270% or 6,210won/kg whichever is the greater	X
0709700000	Spinach, New Zealand spinach and orache spinach (garden spinach)	27	G
0709910000	Globe artichokes	27	E
0709920000	Olives	27	F
0709930000	Pumpkins, squash and gourds (Cucurbita spp.)	27	H
0709991000	Bracken	30	X
0709992000	Flowering ferns	27	X
0709999000	Other	27	E
0710100000	Potatoes	27	F
0710210000	Peas (Pisum sativum)	27	G
0710220000	Beans (Vigna spp., Phaseolus spp.)	27	G
0710290000	Other	27	D
0710300000	Spinach, New Zealand spinach and orache spinach (garden spinach)	27	E
0710400000	Sweet corn	30	F
0710801000	Onions	27	X
0710802000	Garlic	27	X
0710803000	Bamboo shoots	27	X
0710804000	Carrots	27	E
0710805000	Bracken	30	X

HSK 2015	Description	Base Rate	Staging Category
0710806000	Pine mushrooms	27	X
0710807000	Fruits of the genus Capsicum or of the genus Pimenta	27	X
0710808010	Aster(Aster Scaber Thunb., Aster Tataricus L. f., Ligularia Fischeri (Ledeb.) Turcz., Solidago Virgaurea Subsp. Asiatica Kitam. ex Hara var. Asiatica)	27	D
0710808020	Korean thistle (Cirsium Setidens (Dunn) Nakai)	27	D
0710809000	Other	27	E
0710900000	Mixtures of vegetables	27	H
0711200000	Olives	27	C
0711400000	Cucumbers and gherkins	30	X
0711510000	Mushrooms of the genus Agaricus	30	C
0711591000	Truffles	27	X
0711599000	Other	30	C
0711901000	Garlic	360% or 1,800won/kg whichever is the greater	X
0711903000	Bamboo shoots	27	X
0711904000	Carrots	30	G
0711905010	Bracken	30	X
0711905020	Flowering ferns	27	X
0711905091	Fruits of the genus capsicum or of the genus pimenta	270% or 6,210won/kg whichever is the greater	X
0711905099	Other	27	X
0711909000	Mixtures of vegetables	27	X
0712200000	Onions	135% or 180won/kg whichever is the greater	X
0712311000	Cultivated mushrooms (Agaricus bisporus)	30	E
0712319000	Other	30% or 1,218won/kg, whichever is the greater	E
0712320000	Wood ears (Auricularia spp.)	30% or 1,218won/kg, whichever is the greater	X
0712330000	Jelly fungi (Tremella spp.)	30% or 1,218won/kg, whichever is the greater	E
0712391010	Pine mushrooms	30	X
0712391020	Oak mushrooms	40% or 1,625won/kg whichever is the	X

HSK 2015	Description	Base Rate	Staging Category
		greater	
0712391030	Ling chiu mushrooms	30% or 842won/kg, whichever is the greater	E
0712391040	Oyster mushrooms	30	E
0712391050	Winter mushrooms	30	E
0712391090	Other	30% or 1,218won/kg, whichever is the greater	E
0712392000	Truffles	27	X
0712901000	Garlic	360% or 1,800won/kg whichever is the greater	X
0712902010	Bracken	30% or 1,807won/kg, whichever is the greater	X
0712902020	Radishes	30	X
0712902030	Welsh onions	30% or 1,159won/kg, whichever is the greater	X
0712902040	Carrots	30% or 864won/kg, whichever is the greater	F
0712902050	Pumpkins	30	X
0712902060	Cabbages	30	G
0712902070	Taro stems	30	F
0712902080	Sweet potato stems	30	F
0712902091	Sweet corn for seeds	370	X
0712902092	Sweet corn, excluding those for seeds	370	X
0712902093	Potatoes	27	X
0712902094	Flowering ferns	30% or 1,446won/kg, whichever is the greater	X
0712902095	Codonopsis	30	X
0712902096	Aster(Aster Scaber Thunb., Aster Tataricus L. f., Ligularia Fischeri (Ledeb.) Turcz., Solidago Virgaurea Subsp. Asiatica Kitam. ex Hara var. Asiatica)	30	X
0712902097	Korean thistle (Cirsium Setidens (Dunn) Nakai)	30	X
0712902099	Other	30	X
0712909000	Mixtures of vegetables	27	X
0713101000	For seed	27	F
0713102000	For feeding	0	A

HSK 2015	Description	Base Rate	Staging Category
0713109000	Other	27	F
0713200000	Chickpeas (garbanzos)	27	X
0713311000	For seed	607.5	X
0713319000	Other	607.5	X
0713321000	For seed	420.8	X
0713329000	Other	420.8	X
0713331000	For seed	27	X
0713339000	Other	27	E
0713340000	Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	27	X
0713350000	Cow peas (<i>Vigna unguiculata</i>)	27	E
0713390000	Other	27	E
0713400000	Lentils	27	F
0713500000	Broad beans (<i>Vicia faba</i> var. major) and horse beans (<i>Vicia faba</i> var. equina, <i>Vicia faba</i> var. minor)	27	F
0713600000	Pigeon peas (<i>Cajanus cajan</i>)	27	E
0713900000	Other	27	C
0714101000	Fresh	887.4	E
0714102010	Chips	887.4	G
0714102020	Pellets	887.4	H
0714102090	Other	887.4	H
0714103000	Chilled	887.4	G
0714104000	Frozen	45	E
0714201000	Fresh	385% or 338won/kg whichever is the greater	H
0714202000	Dried	385	X
0714203000	Chilled	385	H
0714204000	Frozen	45	H
0714209000	Other	385	X
0714301000	Frozen	45	X
0714309000	Other	385	X
0714401000	Frozen	45	X
0714409000	Other	385	X
0714501000	Frozen	45	H
0714509000	Other	385	H
0714901010	Frozen	45	X

HSK 2015	Description	Base Rate	Staging Category
0714901090	Other	18	X
0714909010	Frozen	45	X
0714909090	Other	385	X
0801110000	Desiccated	30	X
0801120000	In the inner shell (endocarp)	30	G
0801190000	Other	30	G
0801210000	In shell	30	G
0801220000	Shelled	30	X
0801310000	In shell	8	G
0801320000	Shelled	8	X
0802110000	In shell	8	G
0802120000	Shelled	8	G
0802210000	In shell	8	E
0802220000	Shelled	8	E
0802310000	In shell	45	X
0802320000	Shelled	30	X
0802410000	In shell	219.4% or 1,470won/kg whichever is the greater	X
0802420000	Shelled	219.4% or 1,470won/kg whichever is the greater	X
0802510000	In shell	30	F
0802520000	Shelled	30	F
0802610000	In shell	30	E
0802620000	Shelled	30	F
0802700000	kola nuts (Cola spp.)	30	X
0802800000	Areca nuts	30	F
0802901010	In shell	566.8% or 2,664won/kg whichever is the greater	X
0802901020	Shelled	566.8% or 2,664won/kg whichever is the greater	X
0802902010	In shell	27.0% or 803won/kg whichever is the greater	X
0802902020	Shelled	27.0% or 803won/kg	X

HSK 2015	Description	Base Rate	Staging Category
		whichever is the greater	
0802909000	Other	30	X
0803100000	Plantains	30	C
0803900000	Other	30	C
0804100000	Dates	30	G
0804200000	Figs	30	F
0804300000	Pineapples	30	D
0804400000	Avocados	30	H
0804501000	Guavas	30	X
0804502000	Mangoes	30	H
0804503000	Mangosteens	30	X
0805100000	Oranges	50	X
0805201000	Korean citrus	144	X
0805209000	Other	144	X
0805400000	Grapefruit, including pomelos	30	G
0805501000	Lemons (Citrus limon, Citrus limonum)	30	H
0805502010	Citrus aurantifolia	30	X
0805502020	Citrus latifolia	144	X
0805900000	Other	144	X
0806100000	Fresh	45	X
0806200000	Dried	21	G
0807110000	Watermelons	45	E
0807190000	Other	45	J
0807200000	Papaws (papayas)	30	G
0808100000	Apples	45	X
0808300000	Pears	45	X
0808400000	Quinces	45	F
0809100000	Apricots	45	F
0809210000	Sour cherries (Prunus cerasus)	24	G
0809290000	Other	24	G
0809300000	Peaches, including nectarines	45	X
0809401000	Plums	45	F
0809402000	Sloes	45	F
0810100000	Strawberries	45	X
0810200000	Raspberries, blackberries,	45	G

HSK 2015	Description	Base Rate	Staging Category
	mulberries and loganberries		
0810300000	Black, white or red currants and gooseberries	45	F
0810400000	Cranberries, bilberries and other fruits of the genus Vaccinium	45	G
0810500000	Kiwifruit	45	F
0810600000	Durians	45	G
0810701000	Sweet persimmons	45	X
0810709000	Other	50	X
0810903000	Jujubes	611.5% or 5,800won/kg, whichever is the greater	X
0810905000	Mumes	50	X
0810909000	Other	45	E
0811100000	Strawberries	30	X
0811200000	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	30	G
0811901000	Chestnuts	30	X
0811902000	Jujubes	30	X
0811903000	Pine-nuts	30	X
0811909000	Other	30	G
0812100000	Cherries	30	F
0812901000	Strawberries	30	X
0812909000	Other	30	G
0813100000	Apricots	45	F
0813200000	Prunes	18	F
0813300000	Apples	45	X
0813401000	Persimmons	50	X
0813402000	Jujubes	611.5% or 5,800won/kg whichever is the greater	X
0813409000	Other	45	X
0813500000	Mixtures of nuts or dried fruits of this Chapter	45	X
0814001000	Peel of citrus fruit	30	F
0814002000	Peel of melons (including watermelons)	30	F
0901110000	Not decaffeinated	2	A

HSK 2015	Description	Base Rate	Staging Category
0901120000	Decaffeinated	2	A
0901210000	Not decaffeinated	8	A
0901220000	Decaffeinated	8	A
0901901000	Coffee husks and skins	3	E
0901902000	Coffee substitutes containing coffee	8	F
0902100000	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	513.6	X
0902200000	Other green tea (not fermented)	513.6	X
0902300000	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	40	E
0902400000	Other black tea (fermented) and other partly fermented tea	40	F
0903000000	Maté.	25	E
0904110000	Neither crushed nor ground	8	C
0904120000	Crushed or ground	8	G
0904210000	Dried, neither crushed nor ground	270% or 6,210won/kg whichever is the greater	X
0904220000	Crushed or ground	270% or 6,210won/kg whichever is the greater	X
0905100000	Neither crushed nor ground	8	C
0905200000	Crushed or ground	8	A
0906110000	Cinnamon (Cinnamomum zeylanicum Blume)	8	F
0906191000	Cinnamon, other than Cinnamomum zeylanicum Blume	8	C
0906192000	Cinnamon tree flowers	8	C
0906201000	Cinnamon	8	F
0906202000	Cinnamon tree flowers	8	F
0907100000	Neither crushed nor ground	8	C
0907200000	Crushed or ground	8	C
0908110000	Neither crushed nor ground	8	G
0908120000	Crushed or ground	8	G
0908210000	Neither crushed nor ground	8	C
0908220000	Crushed or ground	8	A
0908310000	Neither crushed nor ground	8	C
0908320000	Crushed or ground	8	A
0909210000	Neither crushed nor ground	8	C

HSK 2015	Description	Base Rate	Staging Category
0909220000	Crushed or ground	8	A
0909310000	Neither crushed nor ground	8	C
0909320000	Crushed or ground	8	A
0909611000	Seeds of anise or badian	8	C
0909612000	Seeds of caraway	8	C
0909613000	Seeds of fennel and juniper berries	8	C
0909621000	Seeds of anise or badian	8	A
0909622000	Seeds of caraway	8	C
0909623000	Seeds of fennel and juniper berries	8	C
0910111000	Fresh or chilled	377.3% or 931won/kg whichever is the greater	X
0910112000	Dried	377.3% or 931won/kg whichever is the greater	X
0910119000	Other	377.3% or 931won/kg whichever is the greater	X
0910121000	Fresh or chilled	377.3% or 931won/kg whichever is the greater	X
0910122000	Dried	377.3% or 931won/kg whichever is the greater	G
0910129000	Other	377.3% or 931won/kg whichever is the greater	X
0910200000	Saffron	8	C
0910300000	Turmeric (curcuma)	8	F
0910911000	Curry	8	F
0910919000	Other	8	F
0910991000	Thyme; bay leaves	8	G
0910999000	Other	8	F
1001110000	Seed	3	B
1001190000	Other	3	A
1001911000	Meslin	3	B
1001919000	Other	1.8	A
1001991010	Meslin	3	A
1001991090	Other	0	A
1001992010	Meslin	3	A
1001992090	Other	1.8	A

HSK 2015	Description	Base Rate	Staging Category
1001999010	Meslin	3	A
1001999090	Other	1.8	A
1002100000	Seed	108.7	F
1002900000	Other	3	A
1003101000	Malting barley	513	X
1003102000	Unhulled barley	324% or 326won/kg whichever is the greater	X
1003103000	Naked barley	299.7% or 361won/kg whichever is the greater	X
1003109000	Other	299.7	X
1003901000	Malting barley	513	X
1003902000	Unhulled barley	324% or 326won/kg whichever is the greater	X
1003903000	Naked barley	299.7% or 361won/kg whichever is the greater	X
1003909000	Other	299.7	X
1004100000	Seed	554.8	F
1004900000	Other	3	A
1005100000	For seed	328	X
1005901000	For feeding	328	F
1005902000	Popcorn	630	X
1005909000	Other	328	X
1006100000	Rice in the husk (paddy or rough)	513	Y
1006201000	Nonglutinous	513	Y
1006202000	Glutinous	513	Y
1006301000	Nonglutinous	513	Y
1006302000	Glutinous	513	Y
1006400000	Broken rice	513	Y
1007100000	Seed	779.4	X
1007900000	Other	3	A
1008100000	Buckwheat	256.1	X
1008211000	Foxtail millet (<i>Setaria italica</i>)	18	E
1008219000	Other	3	A
1008291000	Foxtail millet (<i>Setaria italica</i>)	3	A
1008299000	Other	3	A

HSK 2015	Description	Base Rate	Staging Category
1008300000	Canary seeds	3	A
1008400000	Fonio (Digitaria spp.)	800.3	X
1008500000	Quinoa (Chenopodium quinoa)	800.3	X
1008600000	Triticale	800.3	X
1008900000	Other cereals	800.3	X
1101001000	Of wheat	3	B
1101002000	Of meslin	5	B
1102200000	Maize (corn) flour	5	B
1102901000	Barley flour	260	X
1102902000	Rice flour	513	Y
1102903000	Rye flour	5	B
1102909000	Other	800.3	X
1103110000	Of wheat	288.2	X
1103130000	Of maize (corn)	162.9	X
1103191000	Of barley	260	X
1103192000	Of oats	554.8	X
1103193000	Of rice	513	Y
1103199000	Other	800.3	X
1103201000	Of wheat	288.2	X
1103202000	Of rice	513	Y
1103203000	Of barley	260	X
1103209000	Other	800.3	X
1104120000	Of oats	554.8	X
1104191000	Of rice	513	Y
1104192000	Of barley	233	X
1104199000	Other	800.3	X
1104220000	Of oats	554.8	X
1104230000	Of maize (corn)	167	X
1104291000	Of coicis semen	800.3	X
1104292000	Of barley	126	X
1104299000	Other	800.3	X
1104301000	Of rice	5	X
1104309000	Other	5	X
1105100000	Flour, meal and powder	304	X
1105200000	Flakes, granules and pellets	304	X

HSK 2015	Description	Base Rate	Staging Category
1106100000	Of the dried leguminous vegetables of heading 07.13	8	F
1106201000	Of arrow roots	8	F
1106209000	Other	8	F
1106300000	Of the products of Chapter 8	8	F
1107100000	Not roasted	269	X
1107201000	Smoked	269	X
1107209000	Other	27	F
1108110000	Wheat starch	50.9	X
1108121000	For food	226	X
1108129000	Other	226	X
1108130000	Potato starch	455	X
1108141000	For food	455	X
1108149000	Other	455	X
1108191000	Of sweet potato	241.2	X
1108199000	Other	800.3	X
1108200000	Inulin	800.3	X
1109000000	Wheat gluten, whether or not dried.	8	F
1201101000	For bean sprouts	487% or 956won/kg whichever is the greater	X
1201109000	Other	487% or 956won/kg whichever is the greater	X
1201901000	For soya beans oil and oil cake	487% or 956won/kg whichever is the greater	X
1201902000	For feeding	487% or 956won/kg whichever is the greater	X
1201903000	For bean sprouts	487% or 956won/kg whichever is the greater	X
1201909000	Other	487% or 956won/kg whichever is the greater	X
1202301000	In shell	230.5	X
1202302000	Shelled, whether or not broken	230.5	X
1202410000	In shell	230.5	X
1202420000	Shelled, whether or not broken	230.5	X
1203000000	Copra.	3	A
1204000000	Linseed, whether or not broken.	3	A

HSK 2015	Description	Base Rate	Staging Category
1205101000	Seeds for fodder planting	0	A
1205109000	Other	10	E
1205901000	Seeds for fodder planting	0	A
1205909000	Other	10	E
1206000000	Sunflower seeds, whether or not broken.	25	F
1207100000	Palm nuts and kernels	3	A
1207210000	Seed	3	A
1207291000	For feeding	2	A
1207299000	Other	3	A
1207300000	Castor oil seeds	3	A
1207400000	Sesamum seeds	630% or 6,660won/kg whichever is the greater	X
1207500000	Mustard seeds	3	A
1207600000	Safflower (Carthamus tinctorius) seeds	3	A
1207700000	Melon seeds	3	A
1207910000	Poppy seeds	3	A
1207991000	Perilla seeds	40% or 410won/kg, whichever is the greater	X
1207992000	Shea nuts (Karite nuts)	3	A
1207999000	Other	3	A
1208100000	Of soya beans	3	A
1208900000	Other	3	A
1209100000	Sugar beet seeds	0	A
1209210000	Lucerne (alfalfa) seeds	0	A
1209220000	Clover (Trifolium spp.) seeds	0	A
1209230000	Fescue seeds	0	A
1209240000	Kentucky blue grass (Poa pratensis L.) seeds	0	A
1209250000	Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds	0	A
1209291000	Lupine seed	0	A
1209292000	Sudan grass seed	0	A
1209293000	Orchard grass seeds	0	A
1209294000	Timothy grass seed	0	A
1209299000	Other	0	A
1209300000	Seeds of herbaceous plants cultivated principally for their	0	A

HSK 2015	Description	Base Rate	Staging Category
	flowers		
1209911010	Onion seeds	0	A
1209911090	Other	0	A
1209912000	Radish seeds	0	A
1209913000	Seeds of chili peppers or sweet peppers (Capsicum annum)	0	A
1209914000	Cabbage seeds	0	A
1209915000	Tomato seeds	0	A
1209919000	Other	0	A
1209991010	Seeds of oak	0	A
1209991090	Other	0	A
1209992000	Seeds of fruit trees	0	A
1209993000	Tobacco seed	0	A
1209994000	Lawn seed	0	A
1209999000	Other	0	A
1210100000	Hop cones, neither ground nor powdered nor in the form of pellets	30	X
1210201000	Hop cones	30	X
1210202000	Lupulin	30	X
1211201110	Wild-cultivated ginseng	222.8	X
1211201190	Other	222.8	X
1211201211	Major roots	222.8	X
1211201219	Other	222.8	X
1211201291	Major roots	222.8	X
1211201299	Other	222.8	X
1211201311	Major roots	754.3	X
1211201319	Other	754.3	X
1211201391	Major roots	754.3	X
1211201399	Other	754.3	X
1211202110	Powder	18	X
1211202120	Tablet or capsule	18	X
1211202190	Other	18	X
1211202210	Powder	754.3	X
1211202220	Tablet or capsule	754.3	X
1211202290	Other	754.3	X
1211209100	Leaves and stems of ginseng	754.3	X
1211209200	Ginseng seed	754.3	X

HSK 2015	Description	Base Rate	Staging Category
1211209900	Other	754.3	X
1211300000	Coca leaf	8	C
1211400000	Poppy straw	8	C
1211901000	Aconiti tuber	8	F
1211902000	Coptidis rhizoma	8	F
1211903000	Polygalae radix	8	F
1211904000	Fritillariae roylei bulbus	8	F
1211905000	Eucommiae cortex	8	F
1211906000	Liquorice roots	8	F
1211909010	Amomi semen	8	F
1211909020	Zizyphi semen	8	F
1211909030	Quisqualis fructus	8	F
1211909040	Longanae arillus	8	F
1211909050	Crataegi fructus	8	F
1211909060	Nelumbo semen	8	F
1211909070	Pepper mint	8	F
1211909080	Japanese pepper	8	F
1211909091	Dried platycodon grandiflorum	8	X
1211909092	Barbary wolfberry fruit (Lycium chinese Mill)	8	F
1211909093	Chinese magnolia fruit(Schisandra chinensis Baill)	8	F
1211909099	Other	8	B
1212211010	Dried	20	F
1212211020	Chilled	20	F
1212211030	Frozen	10	F
1212211090	Other	20	F
1212212010	Dried	20	F
1212212020	Salted	20	F
1212212030	Chilled	20	E
1212212040	Frozen	45	E
1212212090	Other	20	E
1212213010	Dried	20	C
1212213020	Chilled	20	C
1212213030	Frozen	45	C
1212213090	Other	20	C
1212214010	Fresh	20	C

HSK 2015	Description	Base Rate	Staging Category
1212214020	Chilled	20	C
1212214030	Frozen	45	C
1212214090	Other	20	C
1212215010	Salted	20	F
1212215020	Chilled	20	E
1212215030	Frozen	45	E
1212215090	Other	20	E
1212216010	Frozen	45	C
1212216090	Other	20	C
1212217011	Frozen	45	C
1212217019	Other	20	C
1212217021	Frozen	45	C
1212217029	Other	20	C
1212217031	Frozen	45	C
1212217039	Other	20	C
1212218011	Frozen	45	C
1212218019	Other	20	C
1212218021	Frozen	45	C
1212218029	Other	20	C
1212218031	Frozen	45	C
1212218039	Other	20	C
1212219011	Frozen	45	C
1212219019	Other	20	C
1212219091	Frozen	45	C
1212219099	Other	20	C
1212291010	Frozen	10	E
1212291090	Other	20	E
1212292010	Frozen	45	D
1212292090	Other	20	D
1212293010	Frozen	45	C
1212293090	Other	20	C
1212294010	Frozen	45	C
1212294090	Other	20	C
1212295010	Frozen	45	D
1212295090	Other	20	D

HSK 2015	Description	Base Rate	Staging Category
1212296010	Frozen	45	C
1212296090	Other	20	C
1212297011	Frozen	45	C
1212297019	Other	20	C
1212297021	Frozen	45	C
1212297029	Other	20	C
1212297031	Frozen	45	C
1212297039	Other	20	C
1212298011	Frozen	45	C
1212298019	Other	20	C
1212298021	Frozen	45	C
1212298029	Other	20	C
1212298031	Frozen	45	C
1212298039	Other	20	C
1212299011	Frozen	45	C
1212299019	Other	20	C
1212299091	Frozen	45	C
1212299099	Other	20	C
1212910000	Sugar beet	3	E
1212920000	Locust beans (carob)	20	X
1212930000	Sugar cane	3	F
1212940000	Chicory roots	8	C
1212992000	Tuber of kuyaku	8	F
1212993000	Pollen	8	F
1212996000	Apricot, peach (including nectarine) or plum stones and kernels	8	F
1212999000	Other	8	A
1213000000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	8	F
1214101000	For feeding	1	A
1214109000	Other	10	A
1214901000	Fodder roots	100.5	X
1214909011	For feeding	1	A
1214909019	Other	18	A
1214909090	Other	100.5	X
1301200000	Gum Arabic	3	A

HSK 2015	Description	Base Rate	Staging Category
1301901000	Oleoresins	3	F
1301902010	Shellac	3	A
1301902090	Other	3	A
1301909000	Other	3	C
1302110000	Opium	8	C
1302120000	Of liquorice	8	C
1302130000	Of hops	30	X
1302191110	White ginseng extract	20	X
1302191120	White ginseng extract powder	20	X
1302191190	Other	20	X
1302191210	Red ginseng extract	754.3	X
1302191220	Red ginseng extract powder	754.3	X
1302191290	Other	754.3	X
1302191900	Other	20	X
1302192000	Cashew nut shell liquid	8	F
1302193000	Natural lacquer	8	F
1302199010	Saps and extracts of aloes	8	C
1302199020	Cola extract	8	F
1302199031	Angelicae Gigantis Radix Extract (Angelica gigas, Angelica acutiloba)	8	C
1302199032	Schisandrae Fructus Extract (Schisandra chinensis)	8	C
1302199033	Paeoniae Radix Extract (Paeonia lactiflora, Paeonia japonica, Paeonia obovata)	8	C
1302199034	Cnidii Rhizoma Extract (Cnidium officinale, Ligusticum chuanxiong)	8	C
1302199035	Astragali Radix Extract (Astragalus membranaceus, Astragalus mongholicus)	8	C
1302199039	Other	8	C
1302199091	Vanilla oleoresin or vanilla extract	8	F
1302199099	Other	8	C
1302200000	Pectic substances, pectinates and pectates	8	F
1302311000	Agar-agar in stripe form	8	C
1302312000	Agar-agar, powdered	8	C
1302319000	Other	8	C
1302320000	Mucilages and thickeners, whether or not modified, derived from locust	8	C

HSK 2015	Description	Base Rate	Staging Category
	beans, locust bean seeds or guar seeds		
1302390000	Other	8	F
1401101000	Bamboos, phyllostachys	8	F
1401102000	Raw bamboos	8	F
1401109000	Other	8	F
1401201000	Split or drawn	8	E
1401209000	Other	8	E
1401901000	Bark of arrow root's stems	8	F
1401909000	Other	8	F
1404200000	Cotton linters	3	A
1404901000	Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo)	3	F
1404902010	Bark of paper mulberry	3	F
1404902020	Bark of edgeworthia papyrifera	3	F
1404902090	Other	3	F
1404903010	Leaves of quercus dentata	5	F
1404903020	Leaves of smilax china	5	F
1404903090	Other	5	F
1404904000	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material	3	F
1404905000	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles	3	A
1404906010	Gall nuts	3	F
1404906020	Almond hulls	3	F
1404906090	Other	3	F
1404909000	Other	3	F
1501101000	Of an acid value not exceeding 1	3	A
1501109000	Other	3	A
1501201000	Of an acid value not exceeding 1	3	A
1501209000	Other	3	A
1501900000	Other	3	A
1502101010	Of a acid value not exceeding 2	2	A

HSK 2015	Description	Base Rate	Staging Category
1502101090	Other	2	A
1502109000	Other	3	A
1502901010	Of a acid value not exceeding 2	2	A
1502901090	Other	2	A
1502909000	Other	3	A
1503002000	Lard-oil	3	A
1503009000	Other	3	A
1504101000	Sharks' liver oil and its fractions	3	C
1504109000	Other	3	C
1504200000	Fats and oils and their fractions, of fish, other than liver oils.	3	C
1504301000	Whale oil and its fractions	3	C
1504309000	Other	3	C
1505001000	Wool grease, crude	3	A
1505009000	Other	3	A
1506001000	Neat's foot oil and its fractions	3	A
1506009000	Other	3	A
1507101000	For food	5	F
1507102000	For manufacturing biodiesel	5	F
1507109000	Other	5	G
1507901010	For food	5	X
1507901020	For manufacturing biodiesel	5	F
1507901090	Other	5	F
1507909000	Other	5	F
1508100000	Crude oil	27	X
1508901000	Refined oil	27	X
1508909000	Other	27	X
1509100000	Virgin	5	C
1509900000	Other	5	F
1510000000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	5	F
1511100000	Crude oil	3	A
1511901000	Palm olein	2	A
1511902000	Palm stearin	2	A

HSK 2015	Description	Base Rate	Staging Category
1511909000	Other	2	A
1512111000	Sunflower-seed oil	5	F
1512112000	Safflower oil	5	F
1512191010	Sunflower-seed oil	5	F
1512191020	Safflower oil	5	F
1512199010	Sunflower-seed oil	5	F
1512199020	Safflower oil	5	F
1512210000	Crude oil, whether or not gossypol has been removed	5	C
1512291000	Refined oil	5	C
1512299000	Other	5	C
1513110000	Crude oil	3	A
1513191000	Refined oil	3	A
1513199000	Other	3	A
1513211000	Palm kernel oil	5	C
1513212000	Babassu oil	8	C
1513291010	Palm kernel oil	5	C
1513291020	Babassu oil	8	C
1513299000	Other	8	C
1514110000	Crude oil	5	X
1514191000	Refined oil	5	X
1514199000	Other	5	F
1514911000	Other Rape oil or colza oil	5	X
1514912000	Mustard oil	5	E
1514991010	Other Rape oil or colza oil	5	E
1514991020	Mustard oil	5	E
1514999000	Other	5	E
1515110000	Crude oil	5	C
1515190000	Other	5	C
1515210000	Crude oil	5	E
1515290000	Other	5	F
1515300000	Castor oil and its fractions	5	C
1515500000	Sesame oil and its fractions	630% or 12,060won/kg whichever is the greater	X
1515901000	Perilla oil and its fractions	36	X

HSK 2015	Description	Base Rate	Staging Category
1515909010	Rice bran oil and its fractions	5	F
1515909020	Camellia oil and its fractions	8	F
1515909030	Joboba oil and its fractions	8	F
1515909040	Tung oil and its fractions	8	F
1515909090	Other	5	C
1516101000	Beef tallow and its fractions	8	F
1516102000	Whale oil and its fractions	8	C
1516109000	Other	8	F
1516201010	Peanut oil and its fraction	36	X
1516201020	Sunflower seed oil and its fraction	36	X
1516201030	Rape or colza oil and its fraction	36	X
1516201040	Perilla oil and its fraction	36	X
1516201050	Sesame oil and its fraction	36	X
1516202010	Coconut (copra) oil and its fraction	8	F
1516202020	Palm oil and its fraction	8	F
1516202030	Maize oil and its fraction	8	F
1516202040	Cotton seed oil and its fraction	8	F
1516202050	Soya-bean oil and its fraction	8	F
1516202090	Other	8	C
1517100000	Margarine, excluding liquid margarine	8	F
1517901000	Imitation lard	8	F
1517902000	Shortening	8	F
1517909000	Other	8	C
1518001000	Dehydrated castor oil	8	F
1518002000	Epoxidised soya-bean oil	8	F
1518009010	For feeding	5	F
1518009090	Other	8	F
1520000000	Glycerol, crude; glycerol waters and glycerol lyes.	8	C
1521101000	Carnauba wax	8	C
1521102000	Palm wax	8	C
1521109000	Other	8	C
1521901000	Spermaceti	8	C
1521902000	Beeswax	8	C
1521909000	Other	8	C
1522001010	Natural	8	F

HSK 2015	Description	Base Rate	Staging Category
1522001090	Other	8	F
1522009000	Other	8	F
1601001000	Sausages	18	F
1601009000	Other	30	X
1602100000	Homogenised preparations	30	X
1602201000	In airtight containers	30	F
1602209000	Other	30	F
1602311000	In airtight containers	30	F
1602319000	Other	30	F
1602321010	Samge-tang ^(k)	30	X
1602321090	Other	30	X
1602329000	Other	30	X
1602391000	In airtight containers	30	X
1602399000	Other	30	X
1602411000	In airtight containers	30	X
1602419000	Other	27	X
1602421000	In airtight containers	30	X
1602429000	Other	27	X
1602491000	In airtight containers	30	X
1602499000	Other	27	X
1602501000	In airtight containers	72	X
1602509000	Other	72	X
1602901000	In airtight containers	30	X
1602909000	Other	30	X
1603001000	Meat extracts	30	X
1603002000	Meat juices	30	X
1603003000	Fish extracts	30	C
1603004000	Fish juices	30	C
1603009000	Other	30	E
1604111000	In airtight containers	20	B
1604119000	Other	20	B
1604121000	In airtight containers	20	D
1604129000	Other	20	E
1604131000	In airtight containers	20	C
1604139000	Other	20	C

HSK 2015	Description	Base Rate	Staging Category
1604141011	In oil	20	B
1604141012	Boiled	20	B
1604141019	Other	20	B
1604141021	In oil	20	G
1604141022	Boiled	20	G
1604141029	Other	20	G
1604141031	In oil	20	B
1604141032	Boiled	20	B
1604141039	Other	20	G
1604149000	Other	20	C
1604151000	In airtight containers	20	F
1604159000	Other	20	F
1604161000	In airtight containers	20	F
1604169000	Other	20	F
1604171000	In airtight containers	20	E
1604179000	Other	20	E
1604191010	Saury	20	D
1604191020	Horse mackerel	20	F
1604191090	Other	20	F
1604199010	Jerk filefish	20	C
1604199090	Other	20	F
1604201000	Fish pastes	20	D
1604202000	Fish marinade	20	D
1604203000	Fish sausages	20	D
1604204010	Of crab flavor	20	D
1604204090	Other	20	D
1604209000	Other	20	D
1604310000	Caviar	20	C
1604320000	Caviar substitutes	20	C
1605101010	In airtight containers	20	D
1605101091	Red snow crab meat	20	F
1605101099	Other	20	D
1605109000	Other	20	C
1605211000	Breaded	20	X
1605219000	Other	20	X

HSK 2015	Description	Base Rate	Staging Category
1605290000	Other	20	G
1605301000	In airtight containers	20	C
1605309000	Other	20	C
1605401000	In airtight containers	20	C
1605409000	Other	20	C
1605511000	In airtight containers	20	X
1605519000	Other	20	G
1605521000	In airtight containers	20	D
1605529000	Other	20	E
1605531000	In airtight containers	20	E
1605539000	Other	20	E
1605541010	In airtight containers	20	C
1605541090	Other	20	C
1605542010	In airtight containers	20	F
1605542091	Seasoned squid	20	X
1605542099	Other	20	X
1605551000	In airtight containers	20	F
1605559000	Other	20	G
1605561010	In airtight containers	20	C
1605561090	Other	20	G
1605562010	In airtight containers	20	C
1605562090	Other	20	C
1605569010	In airtight containers	20	F
1605569090	Other	20	G
1605571000	In airtight containers	20	E
1605579000	Other	20	E
1605581000	In airtight containers	20	C
1605589000	Other	20	C
1605591010	In airtight containers	20	C
1605591090	Other	20	C
1605592010	In airtight containers	20	F
1605592090	Other	20	G
1605599010	In airtight containers	20	C
1605599090	Other	20	C
1605611000	In airtight containers	20	E

HSK 2015	Description	Base Rate	Staging Category
1605619000	Other	20	X
1605621000	In airtight containers	20	C
1605629000	Other	20	C
1605631000	In airtight containers	20	C
1605639000	Other	20	C
1605691000	In airtight containers	20	C
1605699000	Other	20	C
1701121000	Of a polarization not exceeding 98.5°	3	E
1701122000	Of a polarization exceeding 98.5°	3	E
1701130000	Cane sugar specified in Subheading Note 2 to this Chapter	3	C
1701141000	Of a polarization not exceeding 98.5°	3	A
1701142000	Of a polarization exceeding 98.5°	3	A
1701910000	Containing added flavouring or colouring matter	30	H
1701990000	Other	30	H
1702111000	Lactose	49.5	X
1702119000	Lactose syrup	20	X
1702191000	Lactose	49.5	X
1702199000	Lactose Syrup	20	X
1702201000	Maple sugar	8	F
1702202000	Maple syrup	8	F
1702301000	Glucose	8	E
1702302000	Glucose syrup	8	E
1702401000	Glucose	8	E
1702402000	Glucose syrup	8	E
1702500000	Chemically pure fructose	8	E
1702601000	Fructose	8	E
1702602000	Fructose syrup	8	E
1702901000	Artificial honey	243	X
1702902000	Caramel	8	F
1702903000	Maltose	8	F
1702909000	Other	8	C
1703101000	For use in manufacturing spirits	3	A
1703109000	Other	3	A
1703901000	For use in manufacturing spirits	3	A

HSK 2015	Description	Base Rate	Staging Category
1703909000	Other	3	A
1704100000	Chewing gum, whether or not sugar-coated	8	C
1704901000	Liquorice extract, not put up as confectionery	8	C
1704902010	Drops	8	C
1704902020	Caramels	8	C
1704902090	Other	8	C
1704909000	Other	8	C
1801001000	Raw	2	A
1801002000	Roasted	8	C
1802001000	Cocoa shells, husks and skins	8	C
1802009000	Other	8	C
1803100000	Not defatted	5	B
1803200000	Wholly or partly defatted	5	B
1804000000	Cocoa butter, fat and oil.	5	B
1805000000	Cocoa powder, not containing added sugar or other sweetening matter.	5	B
1806100000	Cocoa powder, containing added sugar or other sweetening matter	8	C
1806201000	Chocolate and chocolate confectionery	8	C
1806209010	Cocoa preparation containing 50 % or more by weight of milk powder	8	C
1806209090	Other	8	C
1806311000	Chocolate and chocolate confectionery	8	C
1806319000	Other	8	C
1806321000	Chocolate and chocolate confectionery	8	C
1806329000	Other	8	C
1806901000	Chocolate and chocolate confectionery	8	C
1806902111	Of prepared dry-milk	36	H
1806902119	Other	40	H
1806902191	Of oatmeal	8	F
1806902199	Other	8	F
1806902210	Of barley flour	8	F
1806902290	Other	513	Y
1806902910	Of malt extract	30	G
1806902920	Of food preparations of goods of	36	H

HSK 2015	Description	Base Rate	Staging Category
	headings 04.01 to 04.04		
1806902991	Of oatmeal	8	F
1806902992	Of barley flour	8	F
1806902999	Other	513	Y
1806903010	Of prepared foods obtained by the swelling or roasting of cereals or cereal product	5.4	D
1806903091	Rice in grain form	8	X
1806903099	Other	8	F
1806909010	Cocoa preparation containing 50 % or more by weight of milk powder	8	E
1806909090	Other	8	E
1901101010	Prepared dry milk	36	X
1901101090	Other	40	X
1901109010	Of oatmeal	8	F
1901109090	Other	8	F
1901201000	Of rice flour	513	Y
1901202000	Of barley flour	8	F
1901209000	Other	513	Y
1901901000	Malt extract	30	F
1901902010	Of a fat content, by weight, not exceeding 30 %	36	X
1901902020	Of a fat content, by weight, exceeding 30 %	36	X
1901909010	Oat meal	8	C
1901909091	Of rice flour	513	Y
1901909092	Of barley flour	8	F
1901909099	Other	513	Y
1902111000	Spaghetti	5	F
1902112000	Macaroni	5	F
1902119000	Other	5	F
1902191000	Noodles	5	F
1902192000	Chinese vermicelli	26% or 206won/kg whichever is the greater	X
1902193000	Naeng-myun	5	F
1902199000	Other	5	C
1902200000	Stuffed pasta, whether or not cooked or otherwise prepared	5	F
1902301010	Rame	5	A

HSK 2015	Description	Base Rate	Staging Category
1902301090	Other	5	F
1902309000	Other	5	F
1902400000	Couscous	5	A
1903001000	Tapioca	8	C
1903009000	Other	8	C
1904101000	Corn flakes	5.4	E
1904102000	Corn chip	5.4	E
1904103000	Puffed rice	5.4	E
1904109000	Other	5.4	A
1904201000	Of Musli type preparations	45	X
1904209000	Other	5.4	E
1904300000	Bulgur wheat	8	E
1904901010	Steamed or boiled rice	50	X
1904901090	Other	8	X
1904909000	Other	8	E
1905100000	Crispbread	8	C
1905200000	Gingerbread and the like	8	F
1905310000	Sweet biscuits	8	E
1905320000	Waffles and wafers	8	C
1905400000	Rusks, toasted bread and similar toasted products	8	F
1905901010	Bread	8	C
1905901020	Ship's biscuits	8	F
1905901030	Pastries and cakes	8	C
1905901040	Biscuits, cookies and crackers	5	C
1905901050	Bakers' wares of rice	8	F
1905901090	Other	8	C
1905909010	Empty cachets of a kind suitable for pharmaceutical use	8	F
1905909020	Rice paper	8	F
1905909090	Other	8	C
2001100000	Cucumbers and gherkins	30	F
2001901000	Fruit and nuts	30	C
2001909010	Shallots	30	F
2001909020	Tomatoes	30	E
2001909030	Cauliflower	30	E
2001909040	Sweet corn	30	E

HSK 2015	Description	Base Rate	Staging Category
2001909050	Rakkyo	30	X
2001909060	Garlic	30	X
2001909070	Onions	30	X
2001909090	Other	30	C
2002100000	Tomatoes, whole or in pieces	8	F
2002901000	Tomato paste (of a soluble solid, of 24 % or more)	5	A
2002909000	Other	8	E
2003104000	Cultivated mushrooms (<i>Agaricus bisporus</i>)	20	F
2003109000	Other	20	F
2003901000	Oak Mushrooms	20	X
2003902000	Pine Mushrooms	20	X
2003903000	Truffles	20	X
2003909000	Other	20	F
2004100000	Potatoes	18	X
2004901000	Sweet corn	30	F
2004909000	Other	30	X
2005101000	Pureed corn for infant	20	F
2005109000	Other	20	F
2005201000	Croquettes prepared from flakes	20	X
2005209000	Other	20	X
2005400000	Peas (<i>Pisum sativum</i>)	20	X
2005511000	Of small green beans	20	X
2005512000	Of small red beans	20	X
2005519000	Other	20	X
2005591000	Of small green beans	20	X
2005592000	Of small red beans	20	H
2005599000	Other	20	H
2005600000	Asparagus	20	X
2005700000	Olives	20	F
2005800000	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	15	F
2005910000	Bamboo shoots	20	X
2005991000	Kim-chi	20	F
2005992000	Sauerkraut	20	X
2005993000	Aster(<i>Aster Scaber</i> Thunb., <i>Aster Tataricus</i> L. f., <i>Ligularia Fischeri</i>)	20	X

HSK 2015	Description	Base Rate	Staging Category
	(Ledeb.) Turcz., Solidago Virgaurea Subsp. Asiatica Kitam. ex Hara var. Asiatica)		
2005994000	Korean thistle (Cirsium Setidens (Dunn) Nakai)	20	X
2005999000	Other	20	G
2006001000	Marrons glacés	30	X
2006002000	Pineapples	30	X
2006003000	Ginger	30	F
2006004000	Lotus roots	30	F
2006005000	Peas (Pisum sativum)	20	G
2006006010	Beans shelled	20	F
2006006090	Other	20	F
2006007000	Asparagus	20	F
2006008000	Olive	20	F
2006009010	Sweet corn (Zeamays var. Saccharata)	15	F
2006009020	Bamboo shoots	20	X
2006009030	Of other vegetable	20	X
2006009090	Other	30	X
2007100000	Homogenised preparations	30	D
2007911000	Jams, fruit jellies and marmalades	30	E
2007919000	Other	30	X
2007991000	Jams, fruit jellies and marmalades	30	E
2007999000	Other	30	E
2008111000	Peanut butter	50	X
2008119000	Other	63.9	X
2008191000	Chestnuts	50	X
2008192000	Coconut	45	X
2008199000	Other	45	E
2008200000	Pineapples	45	E
2008301000	Citrus junos	45	X
2008309000	Other	45	X
2008400000	Pears	45	X
2008500000	Apricots	45	F
2008600000	Cherries	45	F
2008701000	In airtight containers, added sugar	50	X
2008709000	Other	45	X

HSK 2015	Description	Base Rate	Staging Category
2008800000	Strawberries	45	E
2008910000	Palm hearts	45	E
2008930000	Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea)	45	E
2008971010	In airtight containers, added sugar	50	X
2008971090	Other	45	X
2008972000	Fruit salad	45	G
2008979000	Other	45	E
2008991000	Grapes	45	G
2008992000	Apples	45	X
2008993000	Popcorn	45	F
2008994000	Salted Japanese pepper	45	X
2008999000	Other	45	D
2009110000	Frozen	54	E
2009120000	Not frozen, of a Brix value not exceeding 20	54	X
2009190000	Other	54	X
2009210000	Of a Brix value not exceeding 20	30	X
2009290000	Other	30	X
2009311000	Lemon juice	50	G
2009312000	Lime juice	50	G
2009319000	Other	54	X
2009391000	Lemon juice	50	X
2009392000	Lime juice	50	G
2009399000	Other	54	X
2009410000	Of a Brix value not exceeding 20	50	G
2009490000	Other	50	G
2009500000	Tomato juice	30	X
2009610000	Of a Brix value not exceeding 30	45	X
2009690000	Other	45	X
2009710000	Of a Brix value not exceeding 20	45	X
2009790000	Other	45	X
2009810000	Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice	50	G
2009891010	Peach juice	50	H

HSK 2015	Description	Base Rate	Staging Category
2009891020	Strawberry juice	50	G
2009891090	Other	50	E
2009892000	Juice of vegetable	30	F
2009901010	Chiefly on the basic of orange juice	50	X
2009901020	Chiefly on the basic of apple juice	50	G
2009901030	Chiefly on the basic of grape juice	50	F
2009901090	Other	50	G
2009902000	Of vegetables	30	F
2009909000	Other	50	F
2101111000	Instant coffee	8	C
2101119000	Other	8	C
2101121000	Preparations of instant coffee	8	C
2101129010	Of containing milk, cream or their substitutes	8	C
2101129090	Other	8	C
2101201000	Of containing sugar, lemon or their substitutes	40	X
2101209011	Of packing with tea bag	40	F
2101209019	Other	40	X
2101209090	Other	40	E
2101301000	Of barley	8	F
2101309000	Other	8	C
2102101000	Brewery yeast	8	F
2102102000	Distillery yeast	8	F
2102103000	Bakery yeast	8	F
2102104000	Culture yeast	8	F
2102109000	Other	8	F
2102201000	Inactive yeasts	8	F
2102202000	Nulook	8	F
2102203010	Of tablet	8	F
2102203090	Other	8	F
2102204010	Of tablet	8	F
2102204090	Other	8	F
2102209000	Other	8	F
2102300000	Prepared baking powders	8	F
2103100000	Soya sauce	8	X
2103201000	Tomato ketchup	45	F

HSK 2015	Description	Base Rate	Staging Category
2103202000	Tomato sauces	45	F
2103301000	Mustard flour and meal	8	F
2103302000	Prepared mustard	8	F
2103901010	Bean paste	45	F
2103901020	Chinese bean paste	45	F
2103901030	Gochujang	35	F
2103901090	Other	45	H
2103909010	Mayonnaise	45	G
2103909020	Instant curry	45	F
2103909030	Mixed seasonings	45	X
2103909040	Maejoo	13% or 52won/kg whichever is the greater	X
2103909090	Other	45	F
2104101000	Of meat	18	D
2104102000	Of fish	30	C
2104103000	Of vegetable	18	D
2104109000	Other	18	D
2104200000	Homogenised composite food preparations	30	F
2105001010	Not containing cocoa	8	G
2105001090	Other	8	G
2105009010	Not containing cocoa	8	G
2105009090	Other	8	G
2106101000	Bean-curd	8	F
2106109020	Protein concentrates	8	F
2106109030	Textured protein substances	8	F
2106901010	Cola base	8	A
2106901020	Beverage base of perfumed fruits	8	C
2106901090	Other	8	C
2106902000	Sugar syrups, containing added flavouring or colouring matter	8	E
2106903011	Ginseng tea	8	X
2106903019	Other	8	X
2106903021	Red ginseng tea	754.3	X
2106903029	Other	754.3	X
2106904010	Laver	8	F
2106904090	Other	8	C

HSK 2015	Description	Base Rate	Staging Category
2106909010	Coffee creamer	8	F
2106909021	Of a butter content, by weight, not exceeding 30 %	8	F
2106909022	Of a butter content, by weight, exceeding 30 % but not exceeding 70 %	8	F
2106909023	Of a butter content, by weight, exceeding 70 %	8	F
2106909030	Preparations for use in manufacturing ice cream	8	F
2106909040	Autolyzed yeast and other yeast extracts	8	F
2106909050	Flavors in preparations	8	C
2106909060	Acorn flour	8	F
2106909070	Preparations with a basis of aloe	8	F
2106909080	Of preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5 % vol	30	E
2106909091	Preparations of royal jelly and honey	8	E
2106909099	Other	8	C
2201100000	Mineral waters and aerated waters	8	C
2201901000	Ice and snow	8	F
2201909000	Other	8	C
2202101000	Coloured	8	C
2202109000	Other	8	C
2202901000	Beverage based on ginseng	8	X
2202902000	Beverage of fruit juice	9	D
2202903000	Sikhye	8	F
2202909000	Other	8	A
2203000000	Beer made from malt.	30	D
2204100000	Sparkling wine	15	G
2204211000	Red wine	15	X
2204212000	White wine	15	X
2204219000	Other	15	G
2204291000	Red wine	15	G
2204292000	White wine	15	G
2204299000	Other	15	G
2204300000	Other grape must	30	F

HSK 2015	Description	Base Rate	Staging Category
2205100000	In containers holding 2 ℓ or less	15	X
2205900000	Other	15	X
2206001010	Cider	15	F
2206001020	Perry	15	F
2206001090	Other	15	F
2206002010	Cheongju	15	F
2206002020	Yakju	15	F
2206002030	Takju	15	F
2206002090	Other	15	F
2206009010	Wine cooler (added the product of heading 20.09 or 22.02, including being made of grapes)	15	F
2206009090	Other	15	F
2207101000	Roughly distilled alcohol for beverages	10	G
2207109010	Fermented alcohol for manufacture of liquors	270	G
2207109090	Other	30	E
2207200000	Ethyl alcohol and other spirits, denatured, of any strength	8	C
2208201000	Cognac	15	C
2208209000	Other	15	C
2208301000	Scotch whisky	20	F
2208302000	Bourbon whisky	20	F
2208303000	Rye whisky	20	F
2208309000	Other	20	C
2208400000	Rum and other spirits obtained by distilling fermented sugarcane products	20	B
2208500000	Gin and geneva	20	F
2208600000	Vodka	20	F
2208701000	Ginseng wine	20	F
2208702000	Ogarpi wine	20	X
2208709000	Other	20	F
2208901000	Brandies other than that of subheading 2208.20	20	F
2208904000	Soju	30	B
2208906000	Kaoliang wine	30	F
2208907000	Tequila	20	F
2208909000	Other	30	C

HSK 2015	Description	Base Rate	Staging Category
2209001000	Brewery vinegar	8	F
2209009000	Other	8	C
2301101000	Flours, meals and pellets, of meat or meat offal	9	X
2301102000	Greaves	5	B
2301201000	Flours, meals and pellets of fish	5	C
2301209000	Other	5	D
2302100000	Of maize (corn)	5	B
2302300000	Of wheat	2	A
2302401000	Of rice	5	B
2302409000	Other	5	B
2302500000	Of leguminous plants	5	B
2303100000	Residues of starch manufacture and similar residues	0	A
2303200000	Beet-pulp, bagasse and other waste of sugar manufacture	5	B
2303301000	For feeding	2	B
2303309000	Other	5	A
2304000000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	1.8	A
2305000000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	5	B
2306100000	Of cotton seeds	2	A
2306200000	Of linseed	5	B
2306300000	Of sunflower seeds	5	B
2306410000	Of low erucic acid rape or colza seeds	0	A
2306490000	Other	0	A
2306500000	Of coconut or copra	2	A
2306600000	Of palm nuts or kernels	2	A
2306901000	Of sesamum seeds	63% or 72won/kg whichever is the greater	X
2306902000	Of perilla seeds	5	B
2306903000	Of maize (corn) germ	5	B
2306909000	Other	5	B
2307000000	Wine lees; argol.	5	B
2308001000	Acorns	5	F

HSK 2015	Description	Base Rate	Staging Category
2308002000	Horse-chestnuts	5	F
2308003000	Cotton seed hulls	5	B
2308009000	Other	46.4	X
2309101000	Dog food	5	B
2309102000	Cat food	5	B
2309901010	For pigs	4.2	A
2309901020	For fowls	4.2	A
2309901030	For fish	5	A
2309901040	For bovine	4.2	A
2309901091	Of milk replacer	71	X
2309901099	Other	5	A
2309902010	Chiefly on the basis of inorganic substances or minerals (excluding chiefly on the basis of micro-minerals)	50.6	X
2309902020	Chiefly on the basis of flavourings	50.6	X
2309902091	Automatic approval import items as of December 31,1994:1. Peckmor, sessalom, calfnectar and pignectar of FCA Feed flavor starter (conc.) 2. FCA Feed nectars (conc.) 3. FCA Feed protanox 4. FCA Encila (conc.) 5. FCA Sugar mate 6. Poultry, fish, mineral, calf, hy sugar and cheese of FFI Ade (conc.) 7. Pig, hog, cattle, dairy, beef and kanine of FFI Krave (conc.) 8. Pig and fresh of FFI Arome (cone., 2X) 9. Pecuaroma-poultry Other	5	A
2309902099	Other	50.6	X
2309903010	Chiefly on the basis of antibiotics	5	A
2309903020	Chiefly on the basis of vitamins	5	A
2309903030	Chiefly on the basis of micro minerals	5	A
2309903090	Other	5	A
2309909010	Bait for fishing	5	X
2309909090	Other	50.6	X
2401101000	Flue-cured	20	G
2401102000	Burley	20	G
2401103000	Oriental	20	X
2401109000	Other	20	G
2401201000	Flue-cured	20	G

HSK 2015	Description	Base Rate	Staging Category
2401202000	Burley	20	G
2401203000	Oriental	20	G
2401209000	Other	20	G
2401301000	Stems	20	G
2401302000	Scraps	20	G
2401309000	Other	20	G
2402101000	Cigar	40	E
2402102000	Cheroot	40	E
2402103000	Cigarillos	40	D
2402201000	Filter tip cigarettes	40	X
2402209000	Other	40	X
2402900000	Other	40	G
2403110000	Water pipe tobacco specified in Subheading Note 1 to this Chapter	40	F
2403191000	Pipe tobacco	40	X
2403199000	Other	40	F
2403911000	Tobacco sheets	32.8	G
2403919000	Other	40	G
2403991000	Chewing tobacco	40	G
2403992000	Snuff	40	G
2403993000	Tobacco extracts and essences	40	G
2403994000	Tobacco holding in one's mouth (for example, Snus)	40	G
2403999000	Other	40	G
2501001010	Rock salt	1	A
2501001020	Sea salt made by the heat of the sun	1	D
2501009010	Edible salt	8	D
2501009020	Pure sodium chloride	8	D
2501009090	Other	8	D
2502000000	Unroasted iron pyrites.	2	A
2503000000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	2	A
2504101000	Natural graphite, crystalline	3	A
2504102000	Natural graphite, amorphous	3	A
2504109000	Other	3	A
2504901000	Natural graphite, crystalline	3	A
2504902000	Natural graphite, amorphous	3	A

HSK 2015	Description	Base Rate	Staging Category
2504909000	Other	3	A
2505100000	Silica sands and quartz sands	2	A
2505901010	Clayey sand	3	A
2505901020	Felspathic sand	3	A
2505901090	Other	3	A
2505909000	Other	3	A
2506101000	Containing less than 0.06 % of impurities	3	A
2506102000	Containing not less than 0.06 % but not more than 0.1 % of impurities	3	A
2506103000	Containing more than 0.1 % of impurities	3	A
2506201000	Crude or roughly trimmed	3	A
2506209000	Other	3	A
2507001010	Not calcined	3	A
2507001090	Other	3	A
2507002010	Gairome clays	3	A
2507002020	Kibushi clays	3	A
2507002090	Other	3	A
2507009000	Other	3	A
2508100000	Bentonite	3	A
2508300000	Fire-clay	3	A
2508401000	Acid clay	3	A
2508402000	Decolourising earths and fuller's earth	3	A
2508409000	Other	3	A
2508501000	Andalusite	3	A
2508502000	Kyanite	3	A
2508503000	Sillimanite	3	A
2508600000	Mullite	3	A
2508701000	Shamotte	3	A
2508702000	Dinas earth	3	A
2509000000	Chalk.	3	A
2510101000	Natural calcium phosphates	0	A
2510102000	Natural aluminium calcium phosphates	1	A
2510109000	Other	1	A
2510201000	Natural calcium phosphates	3	A
2510202000	Natural aluminium calcium	3	A

HSK 2015	Description	Base Rate	Staging Category
	phosphates		
2510209000	Other	3	A
2511100000	Natural barium sulphate (barytes)	3	A
2511200000	Natural barium carbonate (witherite)	3	A
2512000000	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	3	A
2513101000	Crude or in irregular pieces, including crushed pumice ("bimskies")	3	A
2513109000	Other	3	A
2513201010	Emery	3	A
2513201020	Natural corundum	3	A
2513201030	Natural garnet	3	A
2513201090	Other	3	A
2513202010	Emery	3	A
2513202020	Natural corundum	3	A
2513202030	Natural garnet	3	A
2513202090	Other	3	A
2514001000	Crude or roughly trimmed	3	A
2514009000	Other	3	A
2515111000	Marble	3	A
2515112000	Travertine	3	A
2515121000	Marble	3	A
2515122000	Travertine	3	A
2515200000	Ecaussine and other calcareous monumental or building stone; alabaster	3	A
2516110000	Crude or roughly trimmed	3	A
2516120000	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	3	A
2516201000	Crude or roughly trimmed	3	A
2516209000	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	3	A
2516901000	Crude or roughly trimmed	3	A
2516909000	Other	3	A
2517101000	Pebbles	3	A

HSK 2015	Description	Base Rate	Staging Category
2517102000	Broken or crushed stone	3	A
2517109000	Other	3	A
2517200000	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	3	A
2517300000	Tarred macadam	3	A
2517410000	Of marble	3	A
2517491000	Of basalt	3	A
2517492000	Of granite	3	A
2517499000	Other	3	A
2518100000	Dolomite, not calcined or sintered	3	A
2518200000	Calcined or sintered dolomite	3	A
2518300000	Dolomite ramming mix	3	A
2519100000	Natural magnesium carbonate (magnesite)	3	A
2519901000	Fused or dead-burned magnesia	3	A
2519902000	Natural magnesium oxide	3	A
2519909000	Other	3	A
2520101000	Gypsum	5	A
2520102000	Anhydrite	5	A
2520201000	Specially calcined or finely ground for use in dentistry	5	A
2520209000	Other	5	A
2521001000	Limestone	3	A
2521009000	Other	3	A
2522100000	Quicklime	3	A
2522200000	Slaked lime	3	A
2522300000	Hydraulic lime	3	A
2523100000	Cement clinkers	5	A
2523210000	White cement, whether or not artificially coloured	5	A
2523290000	Other	5	A
2523300000	Aluminous cement	8	A
2523901000	Slag cements	5	A
2523909000	Other	5	A
2524100000	Crocidolite	5	A
2524901000	Amosite	5	A
2524902000	Chrysotile	5	A

HSK 2015	Description	Base Rate	Staging Category
2524909000	Other	5	A
2525100000	Crude mica and mica rifted into sheets or splittings	3	A
2525200000	Mica powder	3	A
2525300000	Mica waste	3	A
2526101000	Whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular shape (including square)	3	A
2526109000	Other	3	A
2526200000	Crushed or powdered	5	A
2528001000	Natural sodium borates and concentrates thereof(whether or not calcined)	3	A
2528002000	Calcium borates	3	A
2528003000	Magnesium chloroborate	3	A
2528004000	Natural boric acid	3	A
2528009000	Other	3	A
2529100000	Feldspar	3	A
2529211000	Powder	2	A
2529219000	Other	2	A
2529221000	Powder	2	A
2529229000	Other	2	A
2529301000	Leucite	2	A
2529302000	Nepheline	2	A
2529303000	Nepheline syenite	2	A
2530101000	Vermiculite	3	A
2530102000	Perlites and chlorites	3	A
2530200000	Kieserite, epsomite (natural magnesium sulphates)	3	A
2530901000	Natural arsenic sulfides	3	A
2530902000	Pyrolusite (manganese ore) suitable for manufacturing dry batteries	3	A
2530903000	Strontianite	3	A
2530904000	Cinnabar	3	A
2530905000	Pyrophyllite	3	A
2530906000	Zeolites	3	A
2530907000	Alunites	3	A
2530908000	Wollastonites	3	A
2530909010	Pottery stone	3	A

HSK 2015	Description	Base Rate	Staging Category
2530909020	Sericites	3	A
2530909030	Earth colours	8	A
2530909040	Natural micaceous iron oxides	8	A
2530909050	Natural cryolite and natural chiolite	3	A
2530909091	Natural calcium carbonate	3	A
2530909099	Other	3	A
2601111000	Red haematite	0	A
2601112000	Magnetite	0	A
2601119000	Other	0	A
2601121000	Red haematite	0	A
2601122000	Magnetite	0	A
2601129000	Other	0	A
2601200000	Roasted iron pyrites	1	A
2602000000	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.	0	A
2603000000	Copper ores and concentrates.	0	A
2604000000	Nickel ores and concentrates.	0	A
2605000000	Cobalt ores and concentrates.	0	A
2606000000	Aluminium ores and concentrates.	0	A
2607000000	Lead ores and concentrates.	0	A
2608000000	Zinc ores and concentrates.	0	A
2609000000	Tin ores and concentrates.	0	A
2610000000	Chromium ores and concentrates.	0	A
2611001000	Wolframite	0	A
2611002000	Scheelite	0	A
2611009000	Other	0	A
2612100000	Uranium ores and concentrates	0	A
2612200000	Thorium ores and concentrates	0	A
2613100000	Roasted	0	A
2613900000	Other	0	A
2614001000	Rutile	0	A
2614002000	Anatase	0	A
2614009000	Other	0	A
2615100000	Zirconium ores and concentrates	0	A

HSK 2015	Description	Base Rate	Staging Category
2615901000	Niobium ores and concentrates	0	A
2615902000	Tantalum ores and concentrates	0	A
2615903000	Vanadium ores and concentrates	0	A
2616100000	Silver ores and concentrates	0	A
2616901000	Gold ores and concentrates	0	A
2616902000	Platinum ores and concentrates (including ores and concentrates of platinum group)	0	A
2617100000	Antimony ores and concentrates	0	A
2617901000	Mercury ores and concentrates	0	A
2617902000	Germanium ores and concentrates	0	A
2617903000	Beryllium ores and concentrates	0	A
2617904000	Bismuth ores and concentrates	0	A
2617909000	Other	0	A
2618000000	Granulated slag (slag sand) from the manufacture of iron or steel.	2	A
2619001010	Blast furnace slag	2	A
2619001090	Other	2	A
2619002000	Dross	2	A
2619003000	Scalings	2	A
2619009000	Other	2	A
2620110000	Hard zinc spelter	2	A
2620190000	Other	2	A
2620210000	Leaded gasoline sludges and leaded anti-knock compound sludges	2	A
2620290000	Other	2	A
2620300000	Containing mainly copper	2	A
2620400000	Containing mainly aluminium	2	A
2620600000	Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	2	A
2620910000	Containing antimony, beryllium, cadmium, chromium or their mixtures	2	A
2620990000	Other	2	A
2621100000	Ash and residues from the incineration of municipal waste	2	A
2621900000	Other	2	A
2701110000	Anthracite	0	A

HSK 2015	Description	Base Rate	Staging Category
2701121000	Coking coal, heavy	0	A
2701122000	Other coking coal	0	A
2701129010	Containing a volatile matter less than 22 % by weight (on a dry, mineral-matter-free basis)	0	A
2701129090	Other	0	A
2701190000	Other coal	0	A
2701201000	Briquettes	1	A
2701202000	Ovoids	1	A
2701209000	Other	1	A
2702100000	Lignite, whether or not pulverised, but not agglomerated	1	A
2702200000	Agglomerated lignite	1	A
2703001000	Not agglomerated	1	A
2703002000	Agglomerated	1	A
2704001010	Of coal	3	B
2704001090	Other	3	B
2704002000	Semi-coke	3	A
2704003000	Retort carbon	3	A
2705000000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	5	A
2706001000	Coal tars	5	B
2706002000	Tars from lignit or peat	5	A
2706009000	Other	5	A
2707100000	Benzol (benzene)	3	A
2707200000	Toluol (toluene)	3	A
2707300000	Xylol (xylenes)	3	A
2707400000	Naphthalene	5	A
2707500000	Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250°C by the ASTM D 86 method	5	A
2707910000	Creosote oils	5	A
2707991000	Solvent naphtha	5	A
2707992000	Anthracene	5	A
2707993000	Phenols	8	A
2707999000	Other	5	A
2708100000	Pitch	5	A

HSK 2015	Description	Base Rate	Staging Category
2708200000	Pitch coke	5	A
2709001010	Of a specific gravity more than 0.796 but not more than 0.841 at 15°C	3	A
2709001020	Of a specific gravity more than 0.841 but not more than 0.847 at 15°C	3	A
2709001030	Of a specific gravity more than 0.847 but not more than 0.855 at 15°C	3	A
2709001040	Of a specific gravity more than 0.855 but not more than 0.869 at 15°C	3	A
2709001050	Of a specific gravity more than 0.869 but not more than 0.885 at 15°C	3	A
2709001060	Of a specific gravity more than 0.885 but not more than 0.899 at 15°C	3	A
2709001070	Of a specific gravity more than 0.899 but not more than 0.904 at 15°C	3	A
2709001080	Of a specific gravity more than 0.904 but not more than 0.966 at 15°C	3	B
2709001090	Other	3	A
2709002000	Crude oils obtained from bituminous minerals	3	A
2710121000	Motor spirit	3	E
2710122000	Aviation spirit	3	E
2710123000	Propylene tetramer	5	E
2710124000	Naphtha	0	A
2710125000	Natural gas liquid	0	A
2710129000	Other	5	E
2710191010	Jet fuel	5	E
2710191090	Other	5	E
2710192010	Kerosene	3	E
2710192020	Jet fuel	3	E
2710192030	n-paraffine	5	B
2710192090	Other	5	E
2710193000	Gas oils	3	X
2710194010	Light fuel oil (bunker A)	3	B
2710194020	Fuel oil (bunker B)	3	B
2710194030	Bunker C	3	B

HSK 2015	Description	Base Rate	Staging Category
2710194090	Other	5	E
2710195010	Raw oils	7	A
2710195020	Lubricating base oil	7	A
2710196000	Extender oil	8	A
2710197110	Aviation engine oil	7	A
2710197120	Engine oil for automotive	7	B
2710197130	Engine oil for marine use	7	E
2710197210	Cylinder oil	7	A
2710197220	Spindle oil	7	A
2710197230	Gear oil	7	A
2710197240	Turbine oil	7	A
2710197250	Refrigerating machine oil	7	A
2710197310	Compound oil	7	A
2710197320	Liquid paraffin	7	A
2710197330	Automatic transmission fluid	7	A
2710197410	Anti-corrosive oil	7	A
2710197420	Cutting oil	7	A
2710197430	Cleansing oil	7	A
2710197440	Mould release oil	7	A
2710197450	Hydraulic brake oil	7	A
2710197510	Process oil	7	A
2710197520	Insulating oil	7	A
2710197530	Heat treating oil	7	A
2710197540	Heat transfer oil	7	A
2710197900	Other	7	E
2710198010	Containing aluminium as additive	8	A
2710198020	Containing calcium as additive	8	A
2710198030	Containing sodium as additive	8	A
2710198040	Containing lithium as additive	8	A
2710198090	Other	8	E
2710199000	Other	8	E
2710201010	Motor spirit	5	E
2710201020	Aviation spirit	5	E
2710201030	Propylene tetramer	5	E
2710201040	Naphtha	0	A

HSK 2015	Description	Base Rate	Staging Category
2710201050	Natural gas liquid	0	A
2710201090	Other	5	E
2710209110	Jet fuel	5	E
2710209190	Other	5	E
2710209210	Kerosene	5	E
2710209220	Jet fuel	5	E
2710209230	n-paraffine	5	A
2710209290	Other	5	E
2710209300	Gas oils	5	X
2710209410	Light fuel oil (bunker A)	5	B
2710209420	Fuel oil (bunker B)	5	B
2710209430	Bunker C	5	A
2710209490	Other	5	E
2710209510	Raw oils	7	A
2710209520	Lubricating base oil	7	A
2710209600	Extender oil	8	A
2710209711	Aviation engine oil	7	A
2710209712	Engine oil for automotive	7	A
2710209713	Engine oil for marine use	7	E
2710209721	Cylinder oil	7	A
2710209722	Spindle oil	7	A
2710209723	Gear oil	7	A
2710209724	Turbine oil	7	A
2710209725	Refrigerating machine oil	7	A
2710209731	Compound oil	7	A
2710209732	Liquid paraffin	7	A
2710209733	Automatic transmission fluid	7	A
2710209741	Anti corrosive oil	7	A
2710209742	Cutting oil	7	A
2710209743	Cleansing oil	7	A
2710209744	Mould release oil	7	A
2710209745	Hydraulic brake oil	7	A
2710209751	Process oil	7	A
2710209752	Insulating oil	7	A
2710209753	Heat treating oil	7	A

HSK 2015	Description	Base Rate	Staging Category
2710209754	Heat transfer oil	7	A
2710209790	Other	7	A
2710209810	Containing aluminium as additive	8	A
2710209820	Containing calcium as additive	8	A
2710209830	Containing sodium as additive	8	A
2710209840	Containing lithium as additive	8	A
2710209890	Other	8	A
2710209900	Other	8	A
2710911010	Of motor spirit, aviation spirit and jet fuel	3	E
2710911020	Of naphtha and natural gas liquid	0	A
2710911090	Other	5	E
2710912010	Of kerosene and jet fuel	3	E
2710912090	Other	5	E
2710913000	Of gas oils	3	X
2710914010	Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C	3	B
2710914090	Other	5	E
2710915000	Of raw oils, lubricating oil (other than extender oil) and lubricating base oil	7	A
2710919000	Other	8	E
2710991010	Of motor spirit, aviation spirit and jet fuel	3	E
2710991020	Of naphtha and natural gas liquid	0	A
2710991090	Other	5	E
2710992010	Of kerosene and jet fuel	3	E
2710992090	Other	5	E
2710993000	Of gas oils	3	X
2710994010	Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C	3	B
2710994090	Other	5	E
2710995000	Of raw oils, lubricating oil (other than extender oil) and lubricating base oil	7	A
2710999000	Other	8	E
2711110000	Natural gas	3	C
2711120000	Propane	3	C
2711130000	Butanes	3	A
2711141000	Ethylene	5	A

HSK 2015	Description	Base Rate	Staging Category
2711142000	Propylene	5	A
2711143000	Butylene	5	A
2711144000	Butadiene	5	A
2711190000	Other	5	E
2711210000	Natural gas	3	A
2711290000	Other	5	E
2712101000	Vaseline	8	A
2712109000	Other	8	A
2712200000	Paraffin wax containing by weight less than 0.75 % of oil	8	A
2712901010	Slack wax and scale wax	8	A
2712901020	Microcrystalline wax	8	A
2712901090	Other	8	A
2712909010	Montan wax	8	A
2712909020	Peat wax	8	A
2712909030	Ceresin wax	8	A
2712909040	Synthetic paraffin wax	8	A
2712909090	Other	8	A
2713110000	Not calcined	5	A
2713120000	Calcined	5	A
2713200000	Petroleum bitumen	5	A
2713900000	Other residues of petroleum oils or of oils obtained from bituminous minerals	5	A
2714100000	Bituminous or oil shale and tar sands	5	A
2714901000	Bitumen and asphalt, natural	5	A
2714902000	Asphaltites	5	A
2714903000	Asphaltic rock	5	A
2715001000	Cut-backs	5	A
2715002000	Emulsions or stable suspensions of asphalt, bitumen, pitch or tar	5	A
2715003000	Mastics	5	A
2715009000	Other	5	A
2716000000	Electrical energy.	5	A
2801100000	Chlorine	5.5	A
2801200000	Iodine	5.5	A
2801301000	Fluorine	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2801302000	Bromine	5.5	A
2802001000	Sulphur, sublimed	5	A
2802002000	Sulphur, precipitated	5	A
2802003000	Colloidal sulfur	5	A
2803001000	Acetylene black	5.5	A
2803009011	For manufacturing secondary batteries	5	A
2803009019	Other	5.5	A
2803009090	Other	5.5	A
2804100000	Hydrogen	5.5	A
2804210000	Argon	5.5	A
2804291000	Helium	5.5	A
2804292000	Neon	5.5	A
2804293000	Krypton	5.5	A
2804294000	Xenon	5.5	A
2804299000	Other	5.5	A
2804300000	Nitrogen	5.5	A
2804400000	Oxygen	5.5	A
2804501000	Boron	5.5	A
2804502000	Tellurium	5.5	A
2804610000	Containing by weight not less than 99.99 % of silicon	3	A
2804690000	Other	5	A
2804701000	Yellow phosphorous	5	A
2804709000	Other	5.5	A
2804800000	Arsenic	5.5	A
2804900000	Selenium	5.5	A
2805110000	Sodium	5.5	A
2805120000	Calcium	5.5	A
2805190000	Other	5.5	A
2805301000	Cerium group	5.5	A
2805302000	Terbium group	5.5	A
2805303000	Erbium group	5.5	A
2805304000	Yttrium	5.5	A
2805305000	Scandium	5.5	A
2805309000	Other	5.5	A
2805400000	Mercury	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2806100000	Hydrogen chloride (hydrochloric acid)	5.5	A
2806200000	Chlorosulphuric acid	5.5	A
2807001010	For making semiconductor	5.5	A
2807001090	Other	5.5	A
2807002000	Oleum	5.5	A
2808001010	For making semiconductor	5.5	A
2808001090	Other	5.5	A
2808002000	Sulphonitric acids	5.5	A
2809100000	Diphosphorus pentaoxide	5.5	A
2809201010	For making semiconductor	5.5	A
2809201090	Other	5.5	A
2809202010	Metaphosphoric acid	5.5	A
2809202020	Pyrophosphoric acid	5.5	A
2809202090	Other	5.5	A
2810001010	Diboron trioxide	5.5	A
2810001090	Other	5.5	A
2810002000	Ortho boric acid	5.5	A
2810003000	Meta boric acid	5.5	A
2810009000	Other	5.5	A
2811111000	For making semiconductor	5.5	A
2811119000	Other	5.5	A
2811191000	Hydrogensulphide	5.5	A
2811192000	Hydrobromic acid	5.5	A
2811193000	Sulphamic acid	5.5	A
2811194000	Perchloric acid	5.5	A
2811195000	Chloric acid	5.5	A
2811196000	Hypophosphorous acid	5.5	A
2811197000	Phosphorous acid	5.5	A
2811198000	Arsenic acid	5.5	A
2811199010	Hydrogen cyanide	5.5	A
2811199090	Other	5.5	A
2811210000	Carbon dioxide	5.5	A
2811221000	White carbon	5.5	A
2811229010	Silicagel	5.5	A
2811229090	Other	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2811291000	Carbon monoxide	5.5	A
2811292000	Nitrous oxide	5.5	A
2811293000	Nitrogen dioxide	5.5	A
2811294000	Arsenic trioxide	5.5	A
2811295000	Arsenic pentoxide	5.5	A
2811299000	Other	5.5	A
2812101010	Iodine trichloride	5	A
2812101020	Phosphorous trichloride	5	A
2812101030	Phosphorous pentachloride	5	A
2812101040	Arsenic trichloride	5	A
2812101050	Sulphur monochloride	5	A
2812101060	Sulphur dichloride	5	A
2812101090	Other	5	A
2812102010	Thionyl chloride	5	A
2812102020	Carbonyl dichloride (phosgene)	5	A
2812102030	Phosphorous oxychloride	5	A
2812102090	Other	5	A
2812901000	Boron trifluoride	5.5	A
2812902000	Sulphur hexafluoride	5.5	A
2812909000	Other	5.5	A
2813100000	Carbon disulphide	5.5	A
2813901020	Phosphorous pentasulphide	5.5	A
2813901090	Other	5.5	A
2813902010	Diarsenic pentasulphide	5.5	A
2813902090	Other	5.5	A
2813903000	Silicon sulphide	5.5	A
2813909000	Other	5.5	A
2814100000	Anhydrous ammonia	1	A
2814200000	Ammonia in aqueous solution	2	A
2815110000	Solid	5.5	A
2815120000	In aqueous solution (soda lye or liquid soda)	8	A
2815200000	Potassium hydroxide (caustic potash)	5.5	A
2815301000	Sodium peroxide	5.5	A
2815302000	Potassium peroxide	5.5	A
2816101000	Magnesium hydroxide	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2816102000	Magnesium peroxide	5.5	A
2816400000	Oxides, hydroxides and peroxides, of strontium or barium	5.5	A
2817001000	Zinc oxide	5.5	A
2817002000	Zinc peroxide	5.5	A
2818101000	Sized grains	3	A
2818109000	Other	3	A
2818200000	Aluminium oxide, other than artificial corundum	1	A
2818301000	Alumina gel	5.5	A
2818309000	Other	5.5	A
2819100000	Chromium trioxide	5.5	A
2819901010	Chromic oxides	5.5	A
2819901090	Other	5.5	A
2819902000	Chromium hydroxides	5.5	A
2820100000	Manganese dioxide	5	A
2820901000	Manganese oxide	5.5	A
2820902000	Manganic oxide	5.5	A
2820909000	Other	5.5	A
2821101000	Iron oxides	5.5	A
2821102000	Iron hydroxides	5.5	A
2821200000	Earth colours	5.5	A
2822001010	Cobaltic oxide	5.5	A
2822001091	For manufacturing secondary battery	3	A
2822001099	Other	5.5	A
2822002010	Cobaltous hydroxide	5.5	A
2822002090	Other	5.5	A
2823001000	Anatase type	5.5	A
2823009000	Other	5.5	A
2824100000	Lead monoxide (litharge, massicot)	5.5	A
2824901000	Red lead and orange lead	5.5	A
2824909000	Other	5.5	A
2825101000	Hydrazine hydrate	5.5	A
2825109010	Hydrazine	5.5	A
2825109020	Inorganic salts of hydrazine	5.5	A
2825109030	Hydroxylamine	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2825109041	Hydroxyl ammonium chloride (hydroxylamine hydrochloride)	5.5	A
2825109049	Other	5.5	A
2825201000	Lithium oxide	5.5	A
2825202000	Lithium hydroxide	5	A
2825301000	Vanadic pentoxide	1	A
2825309000	Other	3	A
2825401000	Nickel oxides	5.5	A
2825402000	Nickel hydroxides	5.5	A
2825501000	Copper oxides	5.5	A
2825502010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2825502090	Other	5.5	A
2825601000	Germanium oxides	5.5	A
2825602000	Zirconium dioxide	5.5	A
2825701000	Molybdenum oxides	3	A
2825702000	Molybdenum hydroxide	5.5	A
2825800000	Antimony oxides	5.5	A
2825901010	Calcium oxide	5.5	A
2825901020	Tungsten oxides	1	A
2825901030	Tin oxides	5.5	A
2825901090	Other	5.5	A
2825902010	Calcium hydroxide	5.5	A
2825902020	Manganes hydroxides	5.5	A
2825902030	Tungsten hydroxides	5.5	A
2825902040	Tin hydroxides	5.5	A
2825902090	Other	5.5	A
2825903010	Nickel peroxides	5.5	A
2825903090	Other	5.5	A
2825909000	Other	5.5	A
2826120000	Of aluminium	5.5	A
2826191000	Calcium fluoride	5.5	A
2826193010	Potassium hydrogen fluoride	5.5	A
2826193090	Other	5.5	A
2826194000	Ammonium or sodium fluoride	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2826195000	Tungsten Hexafluoride (WF6)	5.5	A
2826199000	Other	5.5	A
2826300000	Sodium hexafluoroaluminate (synthetic cryolite)	5.5	A
2826901000	Artificial chiolite	5.5	A
2826902000	Calcium fluorosilicate	5.5	A
2826903000	Fluoroborates	5.5	A
2826904000	Fluorophosphates	5.5	A
2826905000	Fluorosulphates	5.5	A
2826906000	Fluorosilicates of sodium or of potassium	5.5	A
2826909000	Other	5.5	A
2827100000	Ammonium chloride	5.5	A
2827200000	Calcium chloride	5.5	A
2827310000	Of magnesium	5.5	A
2827320000	Of aluminium	5.5	A
2827350000	Of nickel	5.5	A
2827391000	Of copper	5.5	A
2827399000	Other	5.5	A
2827411000	Copper chloride oxides	5.5	A
2827412010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2827412090	Other	5.5	A
2827491000	Chloride oxides	5.5	A
2827492000	Chloride hydroxides	5.5	A
2827511000	Sodium bromide	5.5	A
2827512000	Potassium bromide	5.5	A
2827591000	Calcium bromide	5.5	A
2827599000	Other	5.5	A
2827601000	Iodide oxides	5.5	A
2827609010	Potassium iodide	5.5	A
2827609090	Other	5.5	A
2828100000	Commercial calcium hypochlorite and other calcium hypochlorites	5.5	A
2828901010	Sodium hypochlorite	5.5	A
2828901020	Potassium hypochlorite	5.5	A
2828901090	Other	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2828902010	Sodium chlorite	5.5	A
2828902020	Aluminium chlorite	5.5	A
2828902090	Other	5.5	A
2828903000	Hypobromites	5.5	A
2829110000	Of sodium	5.5	A
2829191000	Potassium chlorate	5.5	A
2829192000	Barium chlorate	5.5	A
2829199000	Other	5.5	A
2829901010	Sodium perchlorate	5.5	A
2829901020	Ammonium perchlorate	5.5	A
2829901090	Other	5.5	A
2829902010	Bromates	5.5	A
2829902020	Perbromates	5.5	A
2829902030	Iodates	5.5	A
2829902040	Periodates	5.5	A
2830101000	Sodium hydrogen sulphide	5.5	A
2830109000	Other	5.5	A
2830901000	Sulphides	5.5	A
2830902000	Polysulphides	5.5	A
2831101000	Sodium dithionite	5.5	A
2831102000	Sodium sulphonylate (sodium form aldehyde sulphonylate)	5.5	A
2831901000	Dithionites	5.5	A
2831902000	Sulphonylates	5.5	A
2832101000	Sodium bisulphite	5.5	A
2832109000	Other	5.5	A
2832201000	Ammonium sulphite	5.5	A
2832202000	Potassium sulphites	5.5	A
2832203000	Calcium sulphites	5.5	A
2832209000	Other	5.5	A
2832301000	Ammonium thiosulphate	5.5	A
2832302000	Sodium thiosulphate	5.5	A
2832303000	Potassium thiosulphate	5.5	A
2832309000	Other	5.5	A
2833110000	Disodium sulphate	5.5	A
2833191000	Sodium hydrogen sulphate	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2833192000	Disodium disulphate	5.5	A
2833199000	Other	5.5	A
2833210000	Of magnesium	5.5	A
2833221000	For manufacturing secondary batteries	5	A
2833229000	Other	5.5	A
2833240000	Of nickel	5	A
2833251000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2833259000	Other	5.5	A
2833270000	Of barium	5.5	A
2833291000	Iron sulphates	5.5	A
2833292010	For manufacturing secondary batteries	5	A
2833292090	Other	5.5	A
2833293010	For manufacturing secondary batteries	5	A
2833293090	Other	5.5	A
2833299000	Other	5.5	A
2833300000	Alums	5.5	A
2833401000	Diammonium peroxodisulphate	5.5	A
2833402000	Disodium peroxodisulphate	5.5	A
2833403000	Calcium peroxodisulphate	5.5	A
2833409000	Other	5.5	A
2834101000	Sodium nitrite	5.5	A
2834109000	Other	5.5	A
2834210000	Of potassium	5.5	A
2834291000	Barium nitrate	5.5	A
2834299000	Other	5.5	A
2835101010	Sodium hypophosphite	5.5	A
2835101020	Calcium hypophosphite	5.5	A
2835101090	Other	5.5	A
2835102000	Phosphites	5.5	A
2835221000	Of mono-sodium	5.5	A
2835222000	Of disodium	5.5	A
2835240000	Of potassium	5.5	A
2835250000	Calcium hydrogenorthophosphate	5.5	A

HSK 2015	Description	Base Rate	Staging Category
	("dicalcium phosphate")		
2835260000	Other phosphates of calcium	5.5	A
2835291000	Aluminium phosphate	5.5	A
2835299000	Other polyphosphates	5.5	A
2835310000	Sodium triphosphate (sodium tripolyphosphate)	5.5	A
2835391000	Sodium metaphosphate	5.5	A
2835392000	Sodium pyrophosphate	5.5	A
2835399000	Other	5.5	A
2836200000	Disodium carbonate	3	A
2836300000	Sodium hydrogencarbonate (sodium bicarbonate)	5.5	A
2836400000	Potassium carbonates	5.5	A
2836500000	Calcium carbonate	5.5	A
2836600000	Barium carbonate	5.5	A
2836910000	Lithium carbonates	5	A
2836920000	Strontium carbonate	5.5	A
2836991010	Magnesium carbonate	5.5	A
2836991020	Commercial ammonium carbonate and other ammonium carbonates	5.5	A
2836991031	For manufacturing secondary batteries	5	A
2836991039	Other	5.5	A
2836991090	Other	5.5	A
2836992000	Peroxocarbonates (percarbonates)	5.5	A
2837111000	Sodium cyanides	5.5	A
2837112000	Sodium cyanide oxides	5.5	A
2837191010	Potassium cyanide	5.5	A
2837191020	Copper cyanides	5.5	A
2837191030	Zinc cyanide	5.5	A
2837191090	Other	5.5	A
2837192000	Cyanide oxides	5.5	A
2837201000	Ferrocyanides	5.5	A
2837202000	Ferricyanides	5.5	A
2837209000	Other	5.5	A
2839110000	Sodium metasilicates	5.5	A
2839190000	Other	5.5	A
2839901000	Zirconium silicates	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2839902000	Barium silicates	5.5	A
2839909000	Other	5.5	A
2840110000	Anhydrous	5	A
2840190000	Other	5	A
2840200000	Other borates	5	A
2840300000	Peroxoborates (perborates)	5	A
2841300000	Sodium dichromate	5.5	A
2841501000	Potassium chromate	5.5	A
2841509000	Other	5.5	A
2841610000	Potassium permanganate	5.5	A
2841691000	Manganites	5.5	A
2841692000	Manganates	5.5	A
2841693000	Permanganates	5.5	A
2841700000	Molybdates	5.5	A
2841800000	Tungstates (wolframates)	5	A
2841901000	Stannates	5.5	A
2841902010	Barium titanate	5.5	A
2841902020	Strontium titanate	5.5	A
2841902030	Lead titanate	5.5	A
2841902090	Other	5.5	A
2841903000	Antimonates	5.5	A
2841904000	Ferrates and ferrites	5.5	A
2841905000	Vanadates	5.5	A
2841906000	Bismuthates	5.5	A
2841909000	Other	5.5	A
2842101000	Aluminosilicates	6.5	A
2842109000	Other	5.5	A
2842901000	Salts of selenium acids	5.5	A
2842903000	Double or complex salts containing sulphur	5.5	A
2842905000	Double or complex salts of selenium	5.5	A
2842909000	Other	5.5	A
2843101000	Colloidal silver	5.5	A
2843102000	Colloidal gold	5.5	A
2843103000	Colloidal platinum	5.5	A
2843109000	Other	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2843211000	For making semiconductor	5.5	A
2843219000	Other	5.5	A
2843291000	For making semiconductor	5.5	A
2843299000	Other	5.5	A
2843301000	Potassium gold cyanide for making semiconductor	5.5	A
2843309000	Other	5.5	A
2843901000	Amalgams	5.5	A
2843909010	Platinum compounds	5.5	A
2843909090	Other	5.5	A
2844101000	Natural uranium	0	A
2844102000	Dispersions (containing natural uranium or natural uranium compounds)	0	A
2844109000	Other	0	A
2844201000	Uranium enriched in U235	0	A
2844202000	Dispersions (containing uranium enriched in U235, plutonium or compounds of these products)	0	A
2844209000	Other	0	A
2844301000	Dispersions (containing uranium depleted in U235, thorium or compounds of these products)	0	A
2844309000	Other	0	A
2844401000	Radioactive elements	0	A
2844402000	Radioactive isotopes	0	A
2844403000	Dispersions (containing radioactive elements, isotopes or compound)	0	A
2844409000	Other	0	A
2844500000	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0	A
2845100000	Heavy water (deuterium oxide)	0	A
2845901000	Heavy hydrogen (deuterium)	0	A
2845902000	Isotopes of carbon	0	A
2845909000	Other	0	A
2846100000	Cerium compounds	5	A
2846901000	Yttrium oxide	5	A
2846909000	Other	5	A
2847002000	For making semiconductor	5.5	A
2847009000	Other	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2848001000	Of copper (phosphor copper), containing more than 15 % by weight of phosphorus	5.5	A
2848002000	Aluminium phosphide	5.5	A
2848009000	Other	5.5	A
2849100000	Of calcium	5.5	A
2849200000	Of silicon	5	A
2849901000	Complex carbides	5.5	A
2849909010	Tungsten carbides	5.5	A
2849909090	Other	5.5	A
2850001000	Hydrides	5.5	A
2850002000	Nitrides	5.5	A
2850003000	Azides	5.5	A
2850004000	Silicides	5.5	A
2850005000	Borides	5.5	A
2852101000	Of subheading 2825.90, 2827.39, 2827.49, 2827.60, 2830.90, 2833.29, 2834.29, 2835.39, 2837.19, 2837.20, 2841.50, 2842.10, 2842.90, 2843.90, 2848.00, 2849.90, 2850.00 or 2853.00	5.5	A
2852102000	Of heading 2931, Of subheading 2918.11, 2932.99, 2934.99.9090, 3201.90.2000, 3201.90.4000, 3206.50, 3707.90, 3822.00.1091 or 3822.00.2091	6.5	A
2852103000	Of subheading 2934.99.2000, 3822.00.1092 or 3822.00.2092	6.5	A
2852104000	Of subheading 3502.90 or 3504.00	8	A
2852105000	Of subheading 3822.00.101, 3822.00.102, 3822.00.1093, 3822.00.201, 3822.00.202 or 3822.00.2093	0	A
2852106000	Of subheading 3822.00.1099 or 3822.00.2099	8	A
2852901000	Of subheading 2830.90, 2835.39, 2842.10.9000, 2848.00, 2849.90 or 2850.00	5.5	A
2852902000	Of subheading 2842.10.1000, 2934.99.2000, 2934.99.9090, 3201.90, 3824.90.2100, 3824.90.2200 or 3824.90.2490 to 3824.90.9090	6.5	A
2852903000	Of caseinates and other casein derivatives of subheading 3501.90 (excluding those for manufacturing	20	E

HSK 2015	Description	Base Rate	Staging Category
	coffee creamer)		
2852904000	Of subheading 3502.90 or 3504.00	8	C
2853001000	Distilled or conductivity water and water of similar purity	5.5	A
2853002000	Compressed air	5.5	A
2853003000	Amalgam	5.5	A
2853004010	Cyanogen chloride	5.5	A
2853004090	Other	5.5	A
2853005000	Alkali amides	5.5	A
2853009000	Other	5.5	A
2901101000	Butanes	0	A
2901102000	Hexanes	0	A
2901103000	Heptanes	0	A
2901109000	Other	0	A
2901210000	Ethylene	0	A
2901220000	Propene (propylene)	0	A
2901230000	Butene (butylene) and isomers thereof	0	A
2901241000	Buta-1,3-diene	0	A
2901242000	Isoprene	0	A
2901291000	Hexene	0	A
2901292000	Octene	0	A
2901299000	Other	0	A
2902110000	Cyclohexane	5	A
2902191000	Ethylidene Norbornene	5	A
2902199000	Other	5	A
2902200000	Benzene	3	A
2902300000	Toluene	3	A
2902410000	o-xylene	5	A
2902420000	m-xylene	5	A
2902430000	p-xylene	3	A
2902440000	Mixed xylene isomers	3	A
2902500000	Styrene	0	A
2902600000	Ethylbenzene	5	A
2902700000	Cumene	3	A
2902901000	Naphthalene	0	A
2902902000	Methylnaphthalene	0	A

HSK 2015	Description	Base Rate	Staging Category
2902903000	Methyl styrene	0	A
2902909000	Other	0	A
2903111000	Chloromethane (methyl chloride)	5.5	A
2903112000	Chloroethane (ethyl chloride)	5.5	A
2903120000	Dichloromethane (methylene chloride)	5.5	A
2903130000	Chloroform (trichloromethane)	5.5	A
2903140000	Carbon tetrachloride	5.5	A
2903150000	Ethylene dichloride (ISO) (1,2-dichloroethane)	5	A
2903191000	1,1,1-trichloroethane (methyl chloroform)	5.5	A
2903199000	Other	5.5	A
2903210000	Vinyl chloride (chloroethylene)	5.5	A
2903220000	Trichloroethylene	5.5	A
2903230000	Tetrachloroethylene (perchloroethylene)	5.5	A
2903290000	Other	5.5	A
2903310000	Ethylene dibromide (ISO) (1,2-dibromoethane)	5.5	A
2903391000	Bromomethane (methyl bromide)	5.5	A
2903392000	Bromoethane, excluding 1,2-dibromoethane	5.5	A
2903393000	Iodomethane	5.5	A
2903394000	Hexafluoroethane (CFC-116)	5.5	A
2903395000	1,1-difluoro ethane (HFC-152a)	5.5	A
2903396000	1,1,1,2-tetra fluoro ethane (HFC-134a)	5.5	A
2903397000	1,1,3,3,3-pentafluoro-2-(trifluoromethyl)-1-propene	5.5	A
2903399000	Other	5.5	A
2903710000	Chlorodifluoromethane	5.5	A
2903720000	Dichlorotrifluoroethanes	5.5	A
2903730000	Dichlorofluoroethanes	5.5	A
2903740000	Chlorodifluoroethanes	5.5	A
2903750000	Dichloropentafluoropropanes	5.5	A
2903761000	Bromochlorodifluoromethane(Halon-1211)	5.5	A
2903762000	Bromotrifluoromethane(Halon-1301)	5.5	A
2903763000	Dibromotetrafluoroethane(Halon-2402)	5.5	A
2903771000	Trichlorofluoromethane	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2903772000	Dichlorodifluoromethane	5.5	A
2903773000	Trichlorotrifluoroethanes	5.5	A
2903774010	Dichlorotetrafluoroethane (CFC-114)	5.5	A
2903774020	Chloropentafluoroethane (CFC-115)	5.5	A
2903775000	Chlorotrifluoromethane (CFC-13)	5.5	A
2903776010	Pentachlorofluoroethane (CFC-111)	5.5	A
2903776020	Tetrachlorodifluoroethane (CFC-112)	5.5	A
2903777010	Heptachlorofluoropropanes (CFC-211)	5.5	A
2903777020	Hexachlorodifluoropropanes (CFC-212)	5.5	A
2903777030	Pentachlorotrifluoropropanes (CFC-213)	5.5	A
2903777040	Tetrachlorotetrafluoropropanes (CFC-214)	5.5	A
2903777050	Trichloropentafluoropropanes (CFC-215)	5.5	A
2903777060	Dichlorohexafluoropropanes (CFC-216)	5.5	A
2903777070	Chloroheptafluoropropanes (CFC-217)	5.5	A
2903779000	Other	5.5	A
2903780000	Other perhalogenated derivatives	5.5	A
2903791110	Dichlorofluoromethane (HCFC-21)	5.5	A
2903791120	Chlorofluoromethane (HCFC-31)	5.5	A
2903791210	Chlorotetrafluoroethanes(HCFC-124)	5.5	A
2903791290	Other	5.5	A
2903791300	Chlorofluoropropanes	5.5	A
2903792000	Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine	5.5	A
2903799000	Other	5.5	A
2903810000	1,2,3,4,5,6 Hexachlorocyclohexane (HCH(ISO)), including lindane (ISO, INN)	5.5	A
2903820000	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	5.5	A
2903890000	Other	5.5	A
2903911000	Chlorobenzene	5.5	A
2903919000	Other	5.5	A
2903921000	Hexachlorobenzene (ISO)	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2903922000	DDT(ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane)	5.5	A
2903991000	Benzyl chloride	5.5	A
2903992010	1,2,4-Trichlorobenzene	5.5	A
2903992090	Other	5.5	A
2903993000	Benzotrichloride	5.5	A
2903999000	Other	5.5	A
2904101000	Benzene sulphonic acid	5.5	A
2904109000	Other	5.5	A
2904201000	Nitrotoluene	5.5	A
2904209010	Nitrobenzene	5.5	A
2904209020	4-Nitrobiphenyl and its salts	5.5	A
2904209090	Other	5.5	A
2904901000	2,4-dinitrochlorobenzene	5.5	A
2904902000	p-nitrochlorobenzene	5.5	A
2904903000	Trichloronitromethane (chloropicrin)	5.5	A
2904909000	Other	5.5	A
2905110000	Methanol (methyl alcohol)	2	A
2905121000	Propan-1-ol (propyl alcohol)	5.5	A
2905122010	For making semiconductor	5.5	A
2905122090	Other	5.5	A
2905130000	Butan-1-ol (n-butyl alcohol)	5	A
2905140000	Other butanols	5.5	A
2905161000	2-ethylhexyl alcohol	5.5	A
2905169000	Other	5.5	A
2905171000	Dodecan-1-ol (lauryl alcohol)	5.5	A
2905172000	Hexadecan-1-ol (cetyl alcohol)	5.5	A
2905173000	Octadecan-1-ol (stearyl alcohol)	5.5	A
2905191000	Heptyl alcohols	5.5	A
2905192000	Nonyl alcohol	5.5	A
2905193000	Isononyl alcohol	3	A
2905194000	Pentanol (amyl alcohol) and isomers thereof	5.5	A
2905199010	3,3-dimethyl butan-2-ol (pinacolyl alcohol)	5	A
2905199020	2-Propyl heptyl alcohol	5	A

HSK 2015	Description	Base Rate	Staging Category
2905199030	Isodecyl alcohol	3	A
2905199090	Other	5	A
2905221000	Geraniol, citronellol, linalool, rhodinol and nerol	5	A
2905229000	Other	5	A
2905290000	Other	5	A
2905310000	Ethylene glycol (ethanediol)	3	A
2905320000	Propylene glycol (propane-1,2-diol)	5.5	A
2905391000	1,4-Butanediol	5.5	A
2905392000	Neopentyl glycol	5.5	A
2905399000	Other	5.5	A
2905410000	2-Ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolpropane)	5.5	A
2905420000	Pentaerythritol	5.5	A
2905430000	Mannitol	8	F
2905440000	D-glucitol (sorbitol)	8	F
2905450000	Glycerol	8	A
2905490000	Other	5.5	A
2905510000	Ethchlorvynol (INN)	5.5	A
2905590000	Other	5.5	A
2906110000	Menthol	5.5	A
2906120000	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	5.5	A
2906131000	Sterols	5.5	A
2906132000	Inositols	5.5	A
2906191000	Borneol	5.5	A
2906192000	Terpineols	5.5	A
2906199000	Other	5.5	A
2906210000	Benzyl alcohol	5.5	A
2906291000	Phenylethyl alcohol	5.5	A
2906292000	Phenylpropyl alcohol	5.5	A
2906293000	Cinnamyl alcohol	5.5	A
2906299000	Other	5.5	A
2907111000	Phenol	5.5	A
2907112000	Salts of phenol	5.5	A
2907121000	Cresols	5.5	A
2907122000	Salts of cresols	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2907131000	Octylphenol	5.5	A
2907132000	Nonylphenol	5	A
2907139000	Other	5.5	A
2907151000	Naphthols	5.5	A
2907152000	Salts of naphthols	5.5	A
2907191000	Thymol	5.5	A
2907192000	Xylenols and their salts	5.5	A
2907199000	Other	5.5	A
2907211000	Resorcinol	5.5	A
2907212000	Salts of resorcinol	5.5	A
2907221000	Hydroquinone	5.5	A
2907222000	Salts of hydroquinone	5.5	A
2907231000	4,4'-Isopropylidenediphenol (bisphenol A)	5.5	A
2907232000	Salts of 4,4'-isopropylidenediphenol (bisphenol A)	5.5	A
2907291000	Catechol	5.5	A
2907299000	Other	5.5	A
2908110000	Pentachlorophenol (ISO)	5	A
2908191000	Chlorophenols, excluding pentachlorophenol	5	A
2908192000	Tetra bromo bisphenol-A	5	A
2908193000	Tribromophenol	5	A
2908199000	Other	5	A
2908910000	Dinoseb (ISO) and its salts	5.5	A
2908920000	4,6-Dinitro-o-cresol (DNOC(ISO)) and its salts	5.5	A
2908991000	Naphthol sulphonic acids and their salts	5.5	A
2908992000	Phenol sulphonic acids	5.5	A
2908993000	Nitrated derivatives and their salts	5.5	A
2908994000	Nitrosated derivatives and their salts	5.5	A
2908999000	Other	5.5	A
2909110000	Diethyl ether	5.5	A
2909191000	Bis (chloromethyl) ether	5.5	A
2909192000	Methyl tertiary butyl ether	5.5	A
2909199000	Other	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2909200000	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	A
2909301000	Anisole	5.5	A
2909302000	Anethole	5.5	A
2909303000	Diphenylether	5.5	A
2909304000	Ambrette musk	5.5	A
2909305000	Decabromodiphenyl oxide	5.5	A
2909309010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2909309090	Other	5.5	A
2909410000	2,2'-Oxydiethanol (diethylene glycol, digol)	5.5	A
2909430000	Monobutyl ethers of ethylene glycol or of diethylene glycol	5.5	A
2909441000	Monomethyl ethers of ethylene glycol or of diethylene glycol	5.5	A
2909449000	Other	5.5	A
2909491000	Triethylene glycol	5.5	A
2909499000	Other	5.5	A
2909501000	Eugenol	5.5	A
2909502000	Isoeugenol	5.5	A
2909503000	Ether-alcohol-phenols	5.5	A
2909509000	Other	5.5	A
2909601000	Alcohol peroxides	5.5	A
2909602000	Dicumyl peroxide	5.5	A
2909603000	Methyl ethyl ketone peroxide	5.5	A
2909609000	Other	5.5	A
2910100000	Oxirane (ethylene oxide)	5	A
2910200000	Methyloxirane (propylene oxide)	5.5	A
2910300000	1-Chloro-2,3-epoxypropane (epichlorohydrin)	5.5	A
2910400000	Dieldrin (ISO, INN)	5.5	A
2910900000	Other	5.5	A
2911001010	Acetals	5.5	A
2911001020	Hemiacetals	5.5	A
2911009000	Other	5.5	A
2912110000	Methanal (formaldehyde)	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2912120000	Ethanal (acetaldehyde)	5.5	A
2912191000	Citronellaldehyde	5.5	A
2912192000	Citral	5.5	A
2912193000	Butanal (butyraldehyde, normal isomer)	5.5	A
2912199000	Other	5.5	A
2912210000	Benzaldehyde	5.5	A
2912292000	Phenylacetaldehyde	5.5	A
2912293000	Cinnamaldehyde	5.5	A
2912294000	Alpha-amylcinnamaldehyde	5.5	A
2912295000	Cyclamen aldehyde	5.5	A
2912299000	Other	5.5	A
2912410000	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5	A
2912420000	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	5.5	A
2912491000	3,4,5-trimethoxybenz-aldehyde	5.5	A
2912499000	Other	5.5	A
2912501000	Trioxan	5.5	A
2912502000	Paraldehyde	5.5	A
2912503000	Metaldehyde	5.5	A
2912509000	Other	5.5	A
2912600000	Paraformaldehyde	5.5	A
2913000000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	5.5	A
2914110000	Acetone	5.5	A
2914120000	Butanone (methyl ethyl ketone)	3	A
2914130000	4-Methylpentan-2-one (methyl isobutyl ketone)	5.5	A
2914191000	3,3-dimethyl-2-butanone (pinacolone)	5.5	A
2914199000	Other	5.5	A
2914221000	Cyclohexanone	5	A
2914222000	Methylcyclohexanones	5	A
2914231000	Ionones	5	A
2914232000	Methylionones	5	A
2914291000	Jasmone	5	A
2914299000	Other	5	A
2914310000	Phenylacetone (phenylpropan-2-	5.5	A

HSK 2015	Description	Base Rate	Staging Category
	one)		
2914390000	Other	5.5	A
2914401000	Diacetone alcohol (4-Hydroxy-4-methylpentane-2-one)	5.5	A
2914409000	Other	5.5	A
2914501000	Ketone-phenols	5.5	A
2914509000	Other	5.5	A
2914610000	Anthraquinone	5.5	A
2914691000	Derivatives of anthraquinone	5.5	A
2914699010	Quinone-alcohols, quinonephenols, and quinone-aldehydes	5.5	A
2914699090	Other	5.5	A
2914701000	Ketone musk	5	A
2914709010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2914709090	Other	5	A
2915110000	Formic acid	5.5	A
2915121000	Calcium formate	5.5	A
2915122000	Ammonium formate	5.5	A
2915129000	Other	5.5	A
2915131000	Methyl formate	5.5	A
2915132000	2-ethylhexylchloroformate	5.5	A
2915139000	Other	5.5	A
2915210000	Acetic acid	5.5	A
2915240000	Acetic anhydride	5.5	A
2915291000	Calcium acetate	5.5	A
2915292000	Sodium acetate	5.5	A
2915293000	Cobalt acetate	5.5	A
2915299000	Other	5.5	A
2915310000	Ethyl acetate	5.5	A
2915320000	Vinyl acetate	5.5	A
2915331000	For making semiconductor	5.5	A
2915339000	Other	5.5	A
2915360000	Dinoseb (ISO) acetate	5.5	A
2915391000	Amyl acetate	5.5	A
2915392000	Isoamyl acetate	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2915393000	Methyl acetate	5.5	A
2915394000	Isobutyl acetate	5.5	A
2915395000	2-Ethoxyethyl acetate	5.5	A
2915399000	Other	5.5	A
2915401000	Monochloroacetic acid	5.5	A
2915409000	Other	5.5	A
2915500000	Propionic acid, its salts and esters	5.5	A
2915600000	Butanoic acids, pentanoic acids, their salts and esters	5.5	A
2915701000	Palmitic acid, its salts and esters	5.5	A
2915702010	Stearic acid	5.5	A
2915702020	Magnesium stearate	5.5	A
2915702030	Lead stearate	5.5	A
2915702040	Zinc stearate	5.5	A
2915702050	Barium stearate	5.5	A
2915702060	Cadmium stearate	5.5	A
2915702070	Calcium stearate	5.5	A
2915702080	Butyl stearate	5.5	A
2915702090	Other	5.5	A
2915901000	Neodecanoilchloride and pivaloylchloride	5.5	A
2915909010	2-ethyl hexoic acid	5.5	A
2915909090	Other	5.5	A
2916111000	Acrylic acid	6.5	A
2916119000	Other	6.5	A
2916121000	Ethyl acrylate	6.5	A
2916122000	Methyl acrylate	6.5	A
2916123000	Butyl acrylate	6.5	A
2916124000	2-ethyl hexyl acrylate	6.5	A
2916129000	Other	6.5	A
2916131000	Methacrylic acid	6.5	A
2916139000	Other	6.5	A
2916141000	Methyl methacrylate	6.5	A
2916149000	Other	6.5	A
2916151000	Oleic acid, its salts and esters	6.5	A
2916152000	Linoleic acid, its salts and esters	6.5	A
2916153000	Linolenic acid, its salts and esters	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2916160000	Binapacryl (ISO)	6.5	A
2916190000	Other	6.5	A
2916201000	Cyclohexane carboxylic acid	6.5	A
2916202000	Cyclopentenyl acetic acid	6.5	A
2916209010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2916209090	Other	6.5	A
2916311000	Benzoic acid	6.5	A
2916312000	Sodium benzoate	6.5	A
2916313000	Benzyl benzoates	6.5	A
2916319010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2916319090	Other	6.5	A
2916321000	Benzoyl peroxide	6.5	A
2916322000	Benzoyl chloride	6.5	A
2916341000	Phenylacetic acid	6.5	A
2916342000	Salts of phenylacetic acid	6.5	A
2916391000	Cinnamic acid	6.5	A
2916399010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2916399090	Other	6.5	A
2917111000	Oxalic acid	6.5	A
2917112000	Salts of oxalic acid	6.5	A
2917113000	Esters of oxalic acid	6.5	A
2917121000	Adipic acid	6.5	A
2917122000	Salts of adipic acid	6.5	A
2917123010	Dioctyl adipate	6.5	A
2917123090	Other	6.5	A
2917131000	Azelaic acid, its salts and esters	6.5	A
2917132000	Sebacic acid, its salts and esters	6.5	A
2917140000	Maleic anhydride	6.5	B
2917191000	Maleic acid	6.5	A
2917192000	Succinic acid	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2917193000	Sodium succinate	6.5	A
2917194000	Diethyl malonate	6.5	A
2917195000	Diisopropyl malonate	6.5	A
2917199000	Other	6.5	A
2917200000	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6.5	A
2917321000	Di-2-ethyl hexyl orthophthalate	6.5	A
2917329000	Other	6.5	A
2917331000	Dinonyl orthophthalate	6.5	A
2917332000	Didecyl orthophthalates	6.5	A
2917341000	Diheptyl orthophthalate	6.5	A
2917342000	Diisodecyl orthophthalate	6.5	A
2917343000	Dibutyl orthophthalates	6.5	A
2917349000	Other	6.5	A
2917350000	Phthalic anhydride	6.5	A
2917361000	Terephthalic acid	3	A
2917369000	Other	6.5	A
2917370000	Dimethyl terephthalate	6.5	A
2917391000	Isophthalic acid	6.5	A
2917392000	Trioctyltrimellitate (T.O.T.M)	6.5	A
2917393000	Trimellitic anhydride	6.5	A
2917399000	Other	6.5	A
2918111000	Lactic acid	6.5	A
2918112000	Salts of lactic acid	6.5	A
2918113000	Esters of lactic acid	6.5	A
2918120000	Tartaric acid	6.5	A
2918131000	Salts of tartaric acid	6.5	A
2918132000	Esters of tartaric acid	6.5	A
2918140000	Citric acid	6.5	A
2918151010	Calcium citrate	6.5	A
2918151090	Other	6.5	A
2918152000	Esters of citric acid	6.5	A
2918161000	Gluconic acid	6.5	A
2918162000	Salts of gluconic acid	6.5	A
2918163000	Esters of gluconic acid	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2918180000	Chlorobenzilate (ISO)	6.5	A
2918191010	Malic acid	6.5	A
2918191020	2,2-diphenyl-2-hydroxyacetic acid (benzilic acid)	6.5	A
2918191090	Other	6.5	A
2918192010	Salts of malic acid	6.5	A
2918192090	Other	6.5	A
2918193010	Esters of malic acid	6.5	A
2918193020	Methyl benzilate	6.5	A
2918193090	Other	6.5	A
2918199000	Other	6.5	A
2918211000	Salicylic acid	6.5	A
2918212010	Sodium salicylate	6.5	A
2918212090	Other	6.5	A
2918221000	O-acetylsalicylic acid	6.5	A
2918222000	Salts of o-acetylsalicylic acid	6.5	A
2918223000	Esters of o-acetylsalicylic acid	6.5	A
2918231010	Methyl salicylate	6.5	A
2918231020	Ethyl salicylate	6.5	A
2918231090	Other	6.5	A
2918232000	Salts of other esters of salicylic acid	6.5	A
2918291000	β -oxynaphthoic acid and its salts	6.5	A
2918299010	Gallic acid	6.5	A
2918299020	Parahydroxynaphthoic acid	6.5	A
2918299030	Parahydroxybenzoic acid	6.5	A
2918299040	Salts and esters of gallic acid	6.5	A
2918299090	Other	6.5	A
2918301000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2918309000	Other	6.5	A
2918910000	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	6.5	A
2918991000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2918999000	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2919100000	Tris (2,3-dibromopropyl) phosphate	6.5	A
2919901011	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2919901019	Other	6.5	A
2919901020	Glycerophosphoric acid	6.5	A
2919901090	Other	6.5	A
2919902000	Salts of phosphoric esters	6.5	A
2919909000	Other	6.5	A
2920111000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2920119000	Other	6.5	A
2920191000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2920199010	0.0-dimethyl-0-(3-methyl-4-nitrophenyl) thiophosphate	6.5	A
2920199090	Other	6.5	A
2920901010	Dimethyl sulfate	6.5	A
2920901020	Diethyl sulfate	6.5	A
2920901090	Other	6.5	A
2920902000	Of nitrous and nitric esters	6.5	A
2920903000	Of carbonic esters	6.5	A
2920904010	Dimethyl phosphite	6.5	A
2920904020	Diethyl phosphite	6.5	A
2920904030	Trimethyl phosphite	6.5	A
2920904040	Triethyl phosphite	6.5	A
2920909010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2920909090	Other	6.5	A
2921111010	Methylamine	6.5	A
2921111020	Salts of methylamine	6.5	A
2921112010	Dimethylamine	6.5	A
2921112020	Salts of dimethylamine	6.5	A
2921113010	Trimethylamine	6.5	A
2921113020	Salts of trimethylamine	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2921191000	Dimethylaminoethyl chloride hydrochloride	6.5	A
2921192000	Diethylamine and its salts	6.5	A
2921199010	Dimethyl laurylamine	6.5	A
2921199020	Chlormethine (INN) (bis (2-chloroethyl) methylamine)	6.5	A
2921199030	Bis (2-chloroethyl) ethylamine	6.5	A
2921199040	Trichlormethine (INN) (tris(2-chloroethyl)amine)	6.5	A
2921199050	Di-isopropylamine	6.5	A
2921199060	N,N-diisopropyl-β-aminoethylchloride	6.5	A
2921199070	N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines and their protonated salts	6.5	A
2921199090	Other	6.5	A
2921211000	Ethylenediamine	6.5	A
2921212000	Salts of ethylenediamine	6.5	A
2921221000	Hexamethylenediamine	6.5	A
2921222000	Hexamethylenediamine adipate	6.5	A
2921229000	Other	6.5	A
2921291000	Diethylenetriamine	5	A
2921292000	Triethylene tetramine	5	A
2921299000	Other	5	A
2921301000	Cyclohexylamine	6.5	A
2921309000	Other	6.5	A
2921411000	Aniline	6.5	A
2921412000	Salts of aniline	6.5	A
2921421000	Nitrohalogenated derivatives of aniline	6.5	A
2921422000	2,4,5-trichloroaniline	6.5	A
2921429010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2921429090	Other	6.5	A
2921431000	Para-toluidine-m-sulfonic acid and its salts	6.5	A
2921432000	2-chloro-para-toluidine-5-sulfonic acid and its salts	6.5	A
2921433000	3-amino-6-chlorotoluene-4-sulfonic acid and its salts	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2921439010	Toluidines	6.5	A
2921439091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2921439099	Other	6.5	A
2921441000	Diphenylamine	6.5	A
2921449000	Other	6.5	A
2921451000	1-naphthylamine-4-sulfonic acid and its salts	6.5	A
2921459010	1-Naphthylamine (alpha-naphthylamine) and its salts	6.5	A
2921459020	2-Naphthylamine (beta-naphthylamine) and its salts	6.5	A
2921459030	2-naphthylamine-3,6,8-trisulfonic acid and its salts	5	A
2921459090	Other	6.5	A
2921460000	Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	6.5	A
2921491000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2921499000	Other	6.5	A
2921511000	N-phenyl-N'-isopropyl-para-phenylenediamine	6.5	A
2921512000	N-(1,3-Dimethyl butyl)-N'-phenyl-para-phenylenediamine	6.5	A
2921519010	o-phenylene diamine	6.5	A
2921519020	m-phenylene diamine	6.5	A
2921519030	p-phenylene diamine	6.5	A
2921519040	Diaminotoluenes	6.5	A
2921519090	Other	6.5	A
2921591000	3,3-Dichloro benzidine sulfonic acid salts	6.5	A
2921599010	Benzidine	6.5	A
2921599020	Benzidine dihydrochloride	6.5	A
2921599030	4,4'diaminostilbene-2,2'-disulfonic acid and its salts	6.5	A
2921599040	Benzidine's salts other than benzidine dihydrochloride	6.5	A
2921599050	o-Tolidine and its salts	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2921599090	Other	6.5	A
2922111000	Monoethanolamine	6.5	A
2922112000	Salts of monoethanolamine	6.5	A
2922121000	Diethanolamine	6.5	A
2922122000	Salts of diethanolamine	6.5	A
2922131000	Triethanolamine	3	A
2922132000	Salts of triethanolamine	6.5	A
2922140000	Dextropropoxyphene (INN) and its salts	6.5	A
2922191000	Arylethanolamines	6.5	A
2922193010	N,N-Dimethyl-2 aminoethanol and its protonated salts	6.5	A
2922193020	N,N-Diethyl-2-aminoethanol and its protonated salts	6.5	A
2922193090	Other	6.5	A
2922194000	Ethyldiethanolamine	6.5	A
2922195000	Methyldiethanolamine	6.5	A
2922196000	Diethylaminoethanol	6.5	A
2922199000	Other	6.5	A
2922211000	7-amino-1-naphthol-3-sulphonic acid (gamma acid) and its salts	6.5	A
2922212000	8-amino-1-naphthol-3, 6-disulphonic acid (H acid) and its salts	3	A
2922213000	2-amino-5-naphthol-7-disulphonic acid (J acid) and its salts	6.5	A
2922219000	Other	6.5	A
2922291000	Para-aminophenol	6.5	A
2922299010	Meta-aminophenol	6.5	A
2922299020	Ortho-aminophenol	6.5	A
2922299030	Amino cresols	6.5	A
2922299040	Phenetidines and their salts	6.5	A
2922299090	Other	6.5	A
2922310000	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	6.5	A
2922392000	Amino anthraquinons and their salts	6.5	A
2922393000	Derivatives of amino anthraquinons	6.5	A
2922399000	Other	6.5	A
2922411000	Lysine	6.5	A
2922412000	Esters of lysine	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2922413000	Salts of lysine and its esters	6.5	A
2922421000	Glutamic acid	5	A
2922422000	Sodium glutamate	6.5	A
2922423000	Other salts of glutamic acid	6.5	A
2922431000	Anthranilic acid	6.5	A
2922439000	Salts of anthranilic acid	6.5	A
2922440000	Tilidine (INN) and its salts	6.5	A
2922491000	Glycine	6.5	A
2922492000	Alanine	6.5	A
2922493000	Leucine	6.5	A
2922494000	Valine	6.5	A
2922495000	Aspartic acid	6.5	A
2922496000	Phenylglycine	6.5	A
2922497000	Ethyl para amino benzoate	6.5	A
2922499000	Other	6.5	A
2922501000	Serine	6.5	A
2922502000	Para-amino salicylic acid and its salts	6.5	A
2922503000	1-p-nitrophenol-2-amino-1,3-propane diol	6.5	A
2922504000	Dialphahydroxyphenylglycine	6.5	A
2922509010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2922509090	Other	6.5	A
2923101000	Choline	6.5	A
2923102000	Salts of choline	6.5	A
2923201000	Lecithins	6.5	A
2923202000	Other phosphoaminolipids	6.5	A
2923900000	Other	6.5	A
2924110000	Meprobamate (INN)	6.5	A
2924121000	Fluoroacetamide (ISO)	6.5	A
2924122000	Monocrotophos (ISO)	6.5	A
2924123000	Phosphamidon (ISO)	6.5	A
2924191000	Dimethylformamide	6.5	A
2924192000	Dimethylacetamide	6.5	A
2924199010	Material for manufacturing agricultural chemicals (registered	2	A

HSK 2015	Description	Base Rate	Staging Category
	material under the Agricultural Chemicals Management Act)		
2924199090	Other	6.5	A
2924211000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2924219000	Other	6.5	A
2924230000	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	6.5	A
2924240000	Ethinamate (INN)	6.5	A
2924291010	Aminoacetanilide and its derivatives	6.5	A
2924291020	Acetaminophen	6.5	A
2924291090	Other	6.5	A
2924292000	Aceto acetanilide and its derivatives	5	A
2924299010	Lidocaine hydrochloride	6.5	A
2924299091	Iopromide, Iopamidol and Iomeprol	0	A
2924299092	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2924299099	Other	6.5	A
2925111000	Saccharin	6.5	A
2925112000	Salts of saccharin	6.5	A
2925120000	Glutethimide (INN)	6.5	A
2925191000	Phthalimide	6.5	A
2925199010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2925199090	Other	6.5	A
2925210000	Chlordimeform (ISO)	6.5	A
2925291000	Diphenyl guanidine	6.5	A
2925299010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2925299090	Other	6.5	A
2926100000	Acrylonitrile	6.5	A
2926200000	1-Cyanoguanidine (dicyandiamide)	6.5	A
2926300000	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-	6.5	A

HSK 2015	Description	Base Rate	Staging Category
	diphenylbutane)		
2926901000	Acetonitrile	6.5	A
2926902000	1,4-diamino-2,3-dicyanoanthraquinon	6.5	A
2926909010	Malono nitrile	6.5	A
2926909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2926909099	Other	6.5	A
2927001100	6-nitro-1-diazo-2-naphthol-4-sulfonic acid	6.5	A
2927001900	Other	6.5	A
2927002100	Azodicarbonamide	6.5	A
2927002910	Azoisobutyronitrile	6.5	A
2927002990	Other	6.5	A
2927003000	Azoxy-compounds	6.5	A
2928001000	Phenylhydrazine	6.5	A
2928009010	Perillartine	6.5	A
2928009020	Methylethyl ketoxime	6.5	A
2928009091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2928009099	Other	6.5	A
2929101000	Toluene diisocyanate	6.5	A
2929102000	Diphenyl methane diisocyanate	6.5	A
2929109000	Other	6.5	A
2929901000	Isocyanides	6.5	A
2929903000	Dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates	6.5	A
2929904000	Diethyl-n,n-dimethylphosphoramidates	6.5	A
2929905000	o-ethyl-2-diisopropylaminoethyl methylphosphonite	6.5	A
2929906000	N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides	6.5	A
2929909000	Other	6.5	A
2930201010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A

HSK 2015	Description	Base Rate	Staging Category
2930201090	Other	6.5	A
2930202010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2930202090	Other	6.5	A
2930301000	Thiuram mono-sulphides	6.5	A
2930302000	Thiuram di-sulphides	6.5	A
2930303000	Thiuram tetra-sulphides	6.5	A
2930400000	Methionine	6.5	A
2930501000	Captafol (ISO)	6.5	A
2930502000	Methamidophos (ISO)	6.5	A
2930901000	Sodium-2-amino-4-methylthiobutylate	6.5	A
2930902010	Thiourea	6.5	A
2930902020	Thiocarbanilide	6.5	A
2930902091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2930902099	Other	6.5	A
2930903010	Thioalcohols	6.5	A
2930903020	Thiophenols	6.5	A
2930903030	N,N-Diisopropyl-β-aminoethanthiol	6.5	A
2930903040	N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols and their protonated salts	6.5	A
2930904010	Thiodiglycol (INN) (bis(2-hydroxyethyl)sulphide)	6.5	A
2930904020	Thioaniline	6.5	A
2930904090	Other	6.5	A
2930905010	2-Chloroethylchloromethylsulphide	6.5	A
2930905020	Bis (2-chloroethyl) sulphide	6.5	A
2930905030	Bis (2-chloroethylthio) methane	6.5	A
2930905040	1,2-Bis (2-chloroethylthio) ethane	6.5	A
2930905050	1,3-Bis (2-chloroethylthio)-n-propane	6.5	A
2930905060	1,4-Bis (2-chloroethylthio)-n-butane	6.5	A
2930905070	1,5-Bis (2-chloroethylthio)-n-pentane	6.5	A
2930905081	Bis(2-chloroethylthiomethyl)ether	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2930905082	Bis(2-chloroethylthioethyl)ether	6.5	A
2930905090	Other	6.5	A
2930906000	(S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl)amino)ethyl)hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonothioates and their O-alkyl ($\leq C_{10}$, including cycloalkyl) esters; alkylated or protonated salts thereof	6.5	A
2930907000	O,O-Diethyl s-(2-(diethylamino)ethyl) phosphorothioate and its alkylated or protonated salts	6.5	A
2930908000	O-Ehtyl, S-phenyl ethylphosphonothiolothionate (fonofos)	6.5	A
2930909010	Thioacids	6.5	A
2930909020	Isothiocyanates	6.5	A
2930909030	Cysteine	6.5	A
2930909040	Cystine	6.5	A
2930909050	Glutathion	6.5	A
2930909060	8-Chloro-6-tosylotinic acid ethyl ester	6.5	A
2930909070	Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	6.5	A
2930909080	Dithiocarbonates (xanthates)	6.5	A
2930909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2930909099	Other	6.5	A
2931100000	Tetramethyl lead and tetraethyl lead	6.5	A
2931200000	Tributyltin compounds	6.5	A
2931901010	2-Chlorovinyl dichloroarsine	6.5	A
2931901020	Bis (2-chlorovinyl) chloroarsine	6.5	A
2931901030	Tris (2-chlorovinyl) arsine	6.5	A
2931901091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2931901099	Other	6.5	A
2931902100	(O-2-(dialkyl(methyl,ethyl, n-propyl or isopropyl)amino)ethyl)hydrogen alkyl (methyl,ethyl, n-	6.5	A

HSK 2015	Description	Base Rate	Staging Category
	propyl or isopropyl) phosphonites and their O-alkyl (\leq C10, including cycloalkyl) esters; alkylated or protonated salts thereof		
2931902200	O-Isopropyl methylphosphonochloridate	6.5	A
2931902300	O-Pinacolyl methylphosphonochloridate	6.5	A
2931902400	O-Alkyl (\leq C10, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates	6.5	A
2931902500	O-Alkyl (\leq C10, including cycloalkyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates	6.5	A
2931902911	Dimethyl methylphosphonate	6.5	A
2931902912	Diethyl ethylphosphonate	6.5	A
2931902913	Diethyl methylphosphonate	6.5	A
2931902914	Dimethyl ethylphosphonate	6.5	A
2931902915	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2931902919	Others	6.5	A
2931902991	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2931902999	Other	6.5	A
2931903010	Alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonyl difluorides	6.5	A
2931903090	Other	6.5	A
2931904010	Methyl phosphonyl dichloride	6.5	A
2931904020	Methyl phosphinyl dichloride	6.5	A
2931904030	Ethyl phosphonyl dichloride	6.5	A
2931904040	Ethyl phosphinyl dichloride	6.5	A
2931904090	Other	6.5	A
2931909010	Dibutyl tin oxide	6.5	A
2931909020	Diethyl aluminium chloride	6.5	A
2931909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2931909099	Other	6.5	A
2932110000	Tetrahydrofuran	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2932120000	2-Furaldehyde (furfuraldehyde)	6.5	A
2932131000	Furfuryl alcohol	6.5	A
2932132000	Tetrahydrofurfuryl alcohol	6.5	A
2932191000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2932199000	Other	6.5	A
2932201010	Coumarin	5	A
2932201020	Methylcoumarins	5	A
2932201030	Ethylcoumarins	5	A
2932209010	Nonalactone	5	A
2932209020	Undecalactone	5	A
2932209030	Butyrolactone	5	A
2932209040	Santonin	5	A
2932209050	Phenolphthalein	5	A
2932209060	Glucuronolactone	5	A
2932209070	Dehydracetic acid and its salts	5	A
2932209080	Acetyl ketene (diketene)	5	A
2932209091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2932209099	Other	5	A
2932910000	Isosafrole	6.5	A
2932920000	1-(1,3-Benzodioxol-5-yl) propane-2-one	6.5	A
2932930000	Piperonal	6.5	A
2932940000	Safrole	6.5	A
2932950000	Tetrahydrocannabinols (all isomers)	6.5	A
2932991000	Dioxanes	6.5	A
2932992000	Benzofuran (coumarone)	6.5	A
2932993000	Cineole	5.5	A
2932999010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2932999090	Other	6.5	A
2933111000	Methylene bis (1-phenyl-2,3-dimethyl-4-methylamino pyrazolone-5)	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2933119010	Phenazone (antipyrin)	6.5	A
2933119030	Sulpyrine	6.5	A
2933119040	Isopropyl antipyrin	6.5	A
2933119091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933119099	Other	6.5	A
2933191000	Pyrazolone and its derivatives	6.5	A
2933199010	Phenyl butazone	6.5	A
2933199020	Pyrazolate	6.5	A
2933199091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933199099	Other	6.5	A
2933211000	Hydantoin	6.5	A
2933212000	Derivatives of hydantoin	6.5	A
2933291000	Lysidine	6.5	A
2933299010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933299090	Other	6.5	A
2933311000	Pyridine	6.5	A
2933312000	Salts of pyridine	6.5	A
2933321000	Piperidine	6.5	A
2933329000	Salts of piperidine	6.5	A
2933330000	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN) dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	6.5	A
2933391000	Isonicotinic acid hydrazide	6.5	A
2933393000	3-Hydroxy-1-methylpiperidine	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2933394000	3-Quinuclidinyl benzilate	6.5	A
2933395000	Quinuclidin-3-ol	6.5	A
2933399010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933399090	Other	6.5	A
2933410000	Levorphanol (INN) and its salts	6.5	A
2933491000	Pyrvinium pamoate	6.5	A
2933499010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933499090	Other	6.5	A
2933520000	Malonylurea (barbituric acid) and its salts	6.5	A
2933530000	Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	6.5	A
2933540000	Other derivatives of malonylurea (barbituric acid); salts thereof	6.5	A
2933550000	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	6.5	A
2933591100	5-fluorouracil	6.5	A
2933591910	Pyrimidine	6.5	A
2933591991	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933591999	Other	6.5	A
2933592010	Piperazine	6.5	A
2933592020	Piperazine citrate	6.5	A
2933592030	Piperazine adipate	6.5	A
2933592040	1-amino-4-methylpiperazine	6.5	A
2933592090	Other	6.5	A
2933610000	Melamine	6.5	A
2933691000	Cyanuric chloride	3	A
2933692000	Hexamethylene tetramine	6.5	A
2933699010	Trimethylene trinitramine	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2933699091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933699099	Other	6.5	A
2933710000	6-Hexanelactam (epsilon-caprolactam)	3	A
2933720000	Clobazam (INN) and methypylon (INN)	6.5	A
2933791000	Isatin	6.5	A
2933792000	2-hydroxyquinoline	6.5	A
2933793000	1-vinyl-2-pyrrolidone	6.5	A
2933799000	Other	6.5	A
2933910000	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam(INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN) tetrazepam (INN) and triazolam (INN); salts thereof	6.5	A
2933991000	Indole and its derivatives	6.5	A
2933999010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933999090	Other	6.5	A
2934101000	Aminothiazole and its derivative	6.5	A
2934109010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2934109090	Other	6.5	A
2934201000	Benzothiazole	6.5	A
2934202000	Mercaptobenzothiazole	6.5	A
2934203000	Dibenzothiazolyl disulphide	6.5	A
2934209010	Material for manufacturing agricultural chemicals (registered	2	A

HSK 2015	Description	Base Rate	Staging Category
	material under the Agricultural Chemicals Management Act)		
2934209090	Other	6.5	A
2934301000	Phenothiazine (thiodiphenyl amine)	6.5	A
2934309000	Other	6.5	A
2934910000	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	6.5	A
2934991000	Morpholine	6.5	A
2934992000	Nucleic acids, their salts and derivatives	6.5	A
2934993000	7-Aminocephalosporanic acid	6.5	A
2934999010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2934999090	Other	6.5	A
2935002000	5-amino-2-methyl-n-phenyl benzene sulfonamide	6.5	A
2935003000	Para-toluidine-3-sulfon anilide	6.5	A
2935004000	2-amino-n-ethylbenzene sulfonanilide	6.5	A
2935006000	Sulfamethoxazole	6.5	A
2935007000	Sulfamethoxine	6.5	A
2935008010	Sulphamine	6.5	A
2935008020	Sulphapyridine	6.5	A
2935008030	Sulphadiazine	6.5	A
2935008040	Sulphamerazine	6.5	A
2935008050	Sulphathiazole	6.5	A
2935008090	Other	6.5	A
2935009020	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2935009090	Other	6.5	A
2936210000	Vitamins A and their derivatives	6.5	A
2936220000	Vitamin B1 and its derivatives	6.5	A
2936230000	Vitamin B2 and its derivatives	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2936240000	D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	6.5	A
2936250000	Vitamin B6 and its derivatives	6.5	A
2936260000	Vitamin B12 and its derivatives	6.5	A
2936271000	Ascorbic acid	6.5	A
2936272000	Sodium ascorbate	6.5	A
2936273000	Calcium ascorbate	6.5	A
2936279000	Other	6.5	A
2936281000	Alpha-tocopherol acetate	6.5	A
2936289000	Other	6.5	A
2936291010	Vitamin B9	6.5	A
2936291090	Other	6.5	A
2936292000	Vitamins D and their derivatives	6.5	A
2936293000	Vitamin H and its derivatives	6.5	A
2936294000	Vitamins K and their derivatives	6.5	A
2936295000	Nicotinamide and its derivatives	6.5	A
2936299000	Other	6.5	A
2936901000	Provitamins, unmixed	6.5	A
2936909000	Other	6.5	A
2937111000	Of subheading 2933.9 or 2934.9	6.5	A
2937119000	Other	0	A
2937120000	Insulin and its salts	0	A
2937191000	Of subheading 2933.9 or 2934.9	6.5	A
2937199000	Other	0	A
2937211000	Cortisone	0	A
2937212000	Hydrocortisone	0	A
2937213000	Prednisone	0	A
2937214000	Prednisolone	0	A
2937220000	Halogenated derivatives of corticosteroidal hormones	0	A
2937230000	Oestrogens and progestogens	0	A
2937292000	Of subheading 2914.50.	5.5	A
2937299000	Other	0	A
2937501000	Of subheading 2918.19 or 2918.9	6.5	A
2937502000	Of subheading 2934.9	6.5	A
2937509000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
2937901000	Of subheading 2933.9 or 2934.9	6.5	A
2937902100	Epinephrine	0	A
2937902910	Of subheading 2922.50	6.5	A
2937902990	Other	0	A
2937903000	Amino-acid derivatives	0	A
2937909000	Other	0	A
2938101000	Rutoside (rutin)	6.5	A
2938102000	Derivatives of rutoside	6.5	A
2938901000	Digitalis glycosides	6.5	A
2938902000	Glycyrrhizin and glycyrrhizates	6.5	A
2938903000	Saponins	6.5	A
2938904000	Stevioside	6.5	A
2938909000	Other	6.5	A
2939111000	Morphine	0	A
2939112000	Ethylmorphine	0	A
2939113000	Codeine	0	A
2939114000	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	8	A
2939119000	Other	0	A
2939190000	Other	0	A
2939200000	Alkaloids of cinchona and their derivatives; salts thereof	0	A
2939300000	Caffeine and its salts	0	A
2939411000	Ephedrines	0	A
2939419000	Salts of ephedrines	0	A
2939421000	Pseudoephedrine (INN)	0	A
2939429000	Salts of pseudoephedrine	0	A
2939430000	Cathine (INN) and its salts	0	A
2939440000	Norephedrine and its salts	0	A
2939490000	Other	0	A
2939510000	Fenetylline (INN) and its salts	0	A
2939590000	Other	0	A
2939611000	Ergometrine (INN)	0	A
2939619000	Salts of ergometrine (INN)	0	A
2939621000	Ergotamin (INN)	0	A
2939629000	Salts of ergotamin (INN)	0	A

HSK 2015	Description	Base Rate	Staging Category
2939631000	Lysergic acid	0	A
2939639000	Salts of lysergic acid	0	A
2939690000	Other	0	A
2939910000	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	0	A
2939991000	Atropine and homatropine	0	A
2939992000	Arecoline	0	A
2939993000	Piperine	0	A
2939994000	Nicotine and its salts	0	A
2939999000	Other	0	A
2940001010	Galactose	6.5	A
2940001020	Sorbose	6.5	A
2940001030	Xylose	6.5	A
2940001090	Other	6.5	A
2940002010	Hydroxypropyl sucrose	6.5	A
2940002090	Other	6.5	A
2941101000	Penicilline G potassium	6.5	A
2941109010	Penicilline G sodium	6.5	A
2941109020	Penicilline V	6.5	A
2941109090	Other	6.5	A
2941201000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2941209000	Other	6.5	A
2941301000	Chlorotetracycline	6.5	A
2941302000	Oxy-tetracycline hydrochloride	6.5	A
2941303000	Chlorotetracycline hydrochloride	6.5	A
2941309000	Other	6.5	A
2941400000	Chloramphenicol and its derivatives; salts thereof	6.5	A
2941501000	Erythromycin thiocyanate	6.5	A
2941509000	Other	6.5	A
2941902000	11-alpha-chloro-6-deoxy-6-demethyl-6-methylene-5-oxytetracycline-paratoluene sulfonate	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2941909010	Kanamycine sulfate	6.5	A
2941909020	Ledermycine	6.5	A
2941909030	Gentamycine sulfate	6.5	A
2941909040	Leucomycin	6.5	A
2941909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2941909099	Other	6.5	A
2942001000	Ketenes	6.5	A
2942009010	Copper acetoarsenite	6.5	A
2942009090	Other	6.5	A
3001201000	Gland extracts	0	A
3001202000	Liver extracts	0	A
3001203000	Gall bag extracts	0	A
3001204000	Pancreas extracts	0	A
3001205000	Stomach extracts	0	A
3001209000	Other	0	A
3001901010	Of human body	0	A
3001901090	Other	0	A
3001902010	Bear's gall	0	A
3001902090	Other	0	A
3001909010	Heparin and its salts	0	A
3001909020	Of human body	0	A
3001909090	Other	0	A
3002101000	Preparations of blood fractions and put up in packings as medicaments	0	A
3002102010	Haemoglobin	0	A
3002102020	Globulins	0	A
3002103000	Thrombin and prothrombinase	0	A
3002109010	Antisera	0	A
3002109020	Serums and blood plasma (excluding reproduced by synthesis)	0	A
3002109030	Of subheading 2925.29, 2933.29, 2934.99, 2937.90.1000, 3002.90.3010 or 3907.20[excluding materials for manufacturing agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)]	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3002109040	Of subheading 2937.90.9000	0	A
3002109050	Of subheading 3002.90.3020	0	A
3002109090	Other	0	A
3002200000	Vaccines for human medicine	0	A
3002301000	Vaccines against foot and mouth disease	0	A
3002309000	Other	0	A
3002901000	Human blood	0	A
3002902000	Animal blood (prepared for therapeutic, prophylactic or diagnostic uses)	0	A
3002903010	Saxitoxin	6.5	A
3002903020	Ricin	8	A
3002903090	Other	0	A
3002904000	Microbial culture	0	A
3002905000	Virus and anti-virus	0	A
3002906000	Bacteriophage	0	A
3002907000	Of subheading 2933.29[excluding materials for manufacturing agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)]	6.5	A
3002908000	Of subheading 3002.10.1000, 3002.10.20 or 3002.10.3000	0	A
3002909000	Other	0	A
3003101000	Containing penicillines or derivatives thereof, with a penicillanic acid structure	8	A
3003102000	Containing streptomycins or their derivatives	8	A
3003201000	Anti-tuberculosis preparations and anti-cancer preparations	8	A
3003209010	Preparations containing chloramphenicol	8	A
3003209090	Other	8	A
3003310000	Containing insulin	8	A
3003391010	Preparations containing pituitary (anterior) hormones	8	A
3003391020	Preparations containing pituitary (posterior) hormones	8	A
3003392000	Preparations containing salivary gland hormones	8	A
3003393000	Preparations containing thyroid and parathyroid hormones	8	A
3003394000	Preparations containing anabolic steroids	8	A

HSK 2015	Description	Base Rate	Staging Category
3003395000	Preparations containing adrenal cortical hormones	8	A
3003396000	Preparations containing adrenal medulla hormones	8	A
3003397000	Preparations containing male sex hormones	8	A
3003398000	Preparations containing estrogens and gestagens, progestins	8	A
3003399000	Other	8	A
3003401000	Anti-cancer preparations	8	A
3003409110	Preparations containing morphine	8	A
3003409120	Preparations containing quinine	8	A
3003409130	Preparations containing theobromine	8	A
3003409210	Preparations containing caffeine	8	A
3003409220	Preparations containing strychnine	8	A
3003409230	Preparations containing ephedrine	8	A
3003409310	Preparations containing cocaine	8	A
3003409320	Preparations containing alkaloids of rye ergot	8	A
3003409330	Preparations containing nicotine	8	A
3003409400	Preparations containing atropine and homatropine	8	A
3003409500	Preparations containing arecoline	8	A
3003409600	Preparations containing piperine	8	A
3003409900	Other	8	A
3003901000	Anti-tuberculosis preparations, anthelmintic preparations and anticancer preparations	8	A
3003909100	Preparations containing aspirin	8	A
3003909200	Preparations containing anti-allergic agents	8	A
3003909300	Preparations containing vitamins	8	A
3003909400	Preparations containing antler	8	A
3003909500	Preparations containing ginseng	8	A
3003909600	Preparations containing royal jelly	8	A
3003909900	Other	8	B
3004101000	Containing penicillins or derivatives thereof, with a penicillanic acid structure	8	A
3004102000	Containing streptomycins or their derivatives	8	A
3004201000	Anti-tuberculosis preparations, anthelmintic preparations and anti-	8	A

HSK 2015	Description	Base Rate	Staging Category
	cancer preparations		
3004209100	Preparations containing chloramphenicol	8	A
3004209200	Preparations containing erythromycin	8	A
3004209300	Preparations containing oxy-tetracycline	8	A
3004209400	Preparations containing kanamycin	8	A
3004209900	Other	8	A
3004310000	Containing insulin	8	A
3004320000	Containing corticosteroid hormones, their derivatives or structural analogues	8	A
3004391010	Preparations containing pituitary (anterior) hormones	8	A
3004391020	Preparations containing pituitary (posterior) hormones	8	A
3004392000	Preparations containing salivary gland hormones	8	A
3004393000	Preparations containing thyroid and parathyroid hormones	8	A
3004394000	Preparations containing anabolic steroids	8	A
3004395000	Preparations containing adrenal medulla hormones	8	A
3004396000	Preparations containing male sex hormones	8	A
3004397000	Preparations containing estrogens and gestagens, progestins	8	A
3004399000	Other	8	A
3004401000	Anti-cancer preparations	8	A
3004409110	Preparations containing morphine	8	A
3004409120	Preparations containing quinine	8	A
3004409130	Preparations containing theobromine	8	A
3004409210	Preparations containing caffeine	8	A
3004409220	Preparations containing strychnine	8	A
3004409230	Preparations containing ephedrine	8	A
3004409310	Preparations containing cocaine	8	A
3004409320	Preparations containing alkaloids of rye ergot	8	A
3004409330	Preparations containing nicotine	8	A
3004409400	Preparations containing atropine and homatropine	8	A
3004409500	Preparations containing arecoline	8	A
3004409600	Preparations containing piperine	8	A

HSK 2015	Description	Base Rate	Staging Category
3004409900	Other	8	A
3004501000	Preparations containing vitamin A	8	A
3004502010	Preparations containing vitamin B1	8	A
3004502090	Other	8	A
3004503000	Preparations containing vitamin C	8	A
3004504000	Preparations containing vitamin D	8	A
3004505000	Preparations containing vitamin E	8	A
3004506000	Preparations containing vitamin H	8	A
3004507000	Preparations containing vitamin K	8	A
3004509000	Other	8	B
3004901000	Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations	8	B
3004909100	Preparations containing aspirin	8	B
3004909200	Preparations containing anti-allergic agents	8	B
3004909300	Preparations containing antler	8	B
3004909400	Preparations containing ginseng	8	B
3004909500	Preparations containing royal jelly	8	B
3004909900	Other	8	B
3005101000	Adhesive plasters	0	A
3005109000	Other	0	A
3005901000	Waddings	0	A
3005902000	Gauze	0	A
3005903000	Bandages	0	A
3005904000	Prepared dressings and poultices	0	A
3005909000	Other	0	A
3006101010	Sterile surgical catgut	0	A
3006101020	Sterile suture materials (including sterile absorbable surgical or dental yarns)	0	A
3006102000	Sterile tissue adhesives for surgical wound closure	0	A
3006103000	Sterile laminaria and sterile laminaria tents	0	A
3006104000	Sterile absorbable surgical or dental haemostatics	0	A
3006105010	Of plastics	6.5	A
3006105020	Of knitted or crocheted fabrics	8	A
3006105090	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
3006200000	Blood-grouping reagents	0	A
3006301000	Opacifying preparations for x-ray examination	0	A
3006302000	Diagnostic reagents (designed to be administered to the patient)	0	A
3006401000	Dental cements	0	A
3006402000	Dental fillings	0	A
3006403000	Bone reconstruction cements	0	A
3006500000	First-aid boxes and kits	0	A
3006600000	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0	A
3006700000	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	6.5	A
3006910000	Appliances identifiable for ostomy use	6.5	A
3006921010	Skin and bone grafts	0	A
3006921090	Other	0	A
3006922010	Preparations of blood fractions and put up in packings as medicaments	0	A
3006922020	Haemoglobin and globulins	0	A
3006922031	Saxitoxin	6.5	A
3006922032	Ricin	8	A
3006922090	Other	0	A
3006923000	Of heading 30.03 or 30.04	8	A
3006924000	Of heading 30.05 or 30.06	0	A
3006925000	Of subheading 3824.90	6.5	A
3101001010	Guano	6.5	A
3101001090	Other	6.5	A
3101002000	Vegetable fertilisers	6.5	A
3101003000	Fertilisers produced by the mixing or chemical treatment of animal or vegetable products	6.5	A
3102101000	Agricultural fertilizers or for manufacturing agricultural fertilizers	2	A
3102109000	Other	6.5	A
3102210000	Ammonium sulphate	6.5	G

HSK 2015	Description	Base Rate	Staging Category
3102291000	Double salts of ammonium sulphate and ammonium nitrate	6.5	A
3102292000	Mixtures of ammonium sulphate and ammonium nitrate	6.5	A
3102300000	Ammonium nitrate, whether or not in aqueous solution	6.5	A
3102400000	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	6.5	A
3102501000	Natural	6.5	A
3102509000	Other	6.5	A
3102600000	Double salts and mixtures of calcium nitrate and ammonium nitrate	6.5	A
3102800000	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	6.5	A
3102901000	Double salts of calcium nitrate and magnesium nitrate	6.5	A
3102909000	Other	6.5	A
3103100000	Superphosphates	6.5	A
3103901000	Disintegrated (calcined) calcium phosphates	6.5	A
3103902000	Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine	6.5	A
3103903000	Other calcium phosphate	6.5	A
3103904000	Mixtures of phosphatic fertilisers	6.5	A
3103909000	Other	6.5	A
3104200000	Potassium chloride	0	A
3104301000	Not more than 52 % by weight of K ₂ O	1	A
3104309000	Other	6.5	A
3104901010	Not more than 30 % by weight of K ₂ O	1	A
3104901090	Other	6.5	A
3104909000	Other	1	A
3105100000	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	6.5	A
3105200000	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	6.5	A
3105300000	Diammonium hydrogenorthophosphate (diammonium phosphate)	6.5	A
3105400000	Ammonium	6.5	A

HSK 2015	Description	Base Rate	Staging Category
	dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)		
3105510000	Containing nitrates and phosphates	6.5	A
3105590000	Other	6.5	A
3105600000	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	6.5	A
3105901000	Fertilisers containing nitrogen and potassium	6.5	A
3105909000	Other	6.5	A
3201100000	Quebracho extract	6.5	A
3201200000	Wattle extract	6.5	A
3201901010	Extracts from mangrove	6.5	A
3201901020	Extracts from myrobolans	6.5	A
3201901030	Extracts from sumach	6.5	A
3201901040	Extracts from gambier	6.5	A
3201901090	Other	6.5	A
3201902000	Tannins (tannic acids) and their salts	6.5	A
3201903000	Ethers or esters of tannins	6.5	A
3201904000	Other derivatives of tannins	6.5	A
3202101000	Aromatic syntans	6.5	A
3202102000	Alkylsulphonylchlorides	6.5	A
3202103000	Resinic tanning products	6.5	A
3202109000	Other	6.5	A
3202901000	Inorganic tanning products	6.5	A
3202902000	Artificial bates	6.5	A
3202909000	Other	6.5	A
3203001100	Natural indigo	6.5	A
3203001910	Logwood	6.5	A
3203001920	Sandal wood	6.5	A
3203001930	Chlorophyll	6.5	A
3203001990	Other	6.5	A
3203002010	Cochineal	6.5	A
3203002020	Kermes	6.5	A
3203002030	Sepia	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3203002090	Other	6.5	A
3203003000	Preparations based on colouring matter of vegetable or animal origin	6.5	A
3204111000	Preparations based on disperse dyes (press cake)	4	A
3204119000	Other	8	A
3204121000	Acid dyes and preparations based thereon	8	A
3204122000	Mordant dyes and preparations based thereon	8	A
3204130000	Basic dyes and preparations based thereon	8	A
3204140000	Direct dyes and preparations based thereon	8	A
3204150000	Vat dyes (including those usable in that state as pigments) and preparations based thereon	8	A
3204160000	Reactive dyes and preparations based thereon	8	A
3204170000	Pigments and preparations based thereon	8	A
3204191000	Organic Solvent dyes and preparations based thereon	8	A
3204192000	Rapid dyes and preparations based thereon	8	A
3204193000	Sulphide dyes and sulphide vat dyes and preparations based thereon	8	A
3204199000	Other	8	A
3204200000	Synthetic organic products of a kind used as fluorescent brightening agents	6.5	A
3204901010	For manufacturing Organic light emitting diodes (OLED)	5	A
3204901090	Other	6.5	A
3204909000	Other	6.5	A
3205001000	Pigment plastic colour bases	6.5	A
3205009000	Other	6.5	A
3206110000	Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	6.5	A
3206190000	Other	6.5	A
3206200000	Pigments and preparations based on chromium compounds	6.5	A
3206411000	Ultramarine	6.5	A
3206419000	Other	6.5	A
3206421000	Lithopones	6.5	A
3206429000	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3206491000	Zinc grey	6.5	A
3206492000	Mineral black	6.5	A
3206493000	Coloured earths	6.5	A
3206494000	Soluble vandyke brown	6.5	A
3206495000	Pigments based on cobalt compounds	6.5	A
3206496000	Pigments and preparations based on cadmium compounds	6.5	A
3206499000	Other	6.5	A
3206500000	Inorganic products of a kind used as luminophores	6.5	A
3207100000	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	6.5	A
3207201000	Vitrifiable enamels and glazes	6.5	A
3207202000	Engobes (slips)	6.5	A
3207209000	Other	6.5	A
3207301000	Of gold	6.5	A
3207302000	Of platinum	6.5	A
3207303000	Of palladium	6.5	A
3207304000	Of silver	6.5	A
3207309000	Other	6.5	A
3207400000	Glass frit and other glass, in the form of powder, granules or flakes	6.5	A
3208101010	Enamels	6.5	A
3208101090	Other	6.5	A
3208102000	Varnishes (including lacquers)	6.5	A
3208103000	Solutions as defined in Note 4 to this Chapter	6.5	A
3208201011	Enamels	6.5	A
3208201019	Other	6.5	A
3208201020	Varnishes (including lacquers)	6.5	A
3208201030	Solutions as defined in Note 4 to this Chapter	6.5	A
3208202011	Enamels	6.5	A
3208202019	Other	6.5	A
3208202020	Varnishes (including lacquers)	6.5	A
3208202030	Solutions as defined in Note 4 to this Chapter	6.5	A
3208901011	Enamels	6.5	A
3208901019	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3208901020	Varnishes (including lacquers)	6.5	A
3208901030	Solutions as defined in Note 4 to this Chapter	6.5	A
3208909011	Enamels	6.5	A
3208909019	Other	6.5	A
3208909020	Varnishes (including lacquers)	6.5	A
3208909030	Solutions as defined in Note 4 to this Chapter	6.5	A
3209101011	Enamels	6.5	A
3209101019	Other	6.5	A
3209101020	Varnishes (including lacquers)	6.5	A
3209102010	Paints (including enamels)	6.5	A
3209102020	Varnishes (including lacquers)	6.5	A
3209901011	Enamels	6.5	A
3209901019	Other	6.5	A
3209901020	Varnishes (including lacquers)	6.5	A
3209909011	Enamels	6.5	A
3209909019	Other	6.5	A
3209909020	Varnishes (including lacquers)	6.5	A
3210001011	Enamels	6.5	A
3210001019	Other	6.5	A
3210001091	Enamels	6.5	A
3210001099	Other	6.5	A
3210002010	Oil varnishes	6.5	A
3210002020	Varnishes and lacquers based on lac, natural gum or resins	6.5	A
3210002030	Varnishes based on bitumen, pitch or similar products	6.5	A
3210002040	Liquid varnishes containing no solvent	6.5	A
3210003010	Distempers	6.5	A
3210003090	Other	6.5	A
3211000000	Prepared driers.	6.5	A
3212100000	Stamping foils	6.5	A
3212901000	Dyes and other colouring matter put up in forms or packings for retail sale	6.5	A
3212909000	Other	6.5	A
3213101000	Oil colours	6.5	A
3213102000	Water colours	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3213109000	Other	6.5	A
3213901000	Oil colours	6.5	A
3213902000	Water colours	6.5	A
3213909000	Other	6.5	A
3214101060	Based on rubber	6.5	A
3214101080	Resin mastics and cements	6.5	A
3214101090	Other	6.5	A
3214102000	Painters' fillings	6.5	A
3214109000	Other	6.5	A
3214900000	Other	6.5	A
3215110000	Black	6.5	A
3215190000	Other	6.5	A
3215901000	Writing ink	6.5	A
3215902000	Drawing ink	6.5	A
3215903000	Copying ink	6.5	A
3215904010	Of oil	6.5	A
3215904020	Of water	6.5	A
3215904030	Of oil and water	6.5	A
3215905000	Metalic ink	6.5	A
3215906010	Of oil	6.5	A
3215906020	Of water	6.5	A
3215906030	Of oil and water	6.5	A
3215909000	Other	6.5	A
3301120000	Of orange	5	B
3301130000	Of lemon	5	B
3301190000	Other	5	B
3301240000	Of peppermint (<i>Mentha piperita</i>)	5	B
3301250000	Of other mints	5	B
3301291000	Vanilla oil	5	B
3301292000	Citronella oil	5	B
3301293000	Cinnamon bark oil	5	B
3301294000	Cinnamon leaf oil	5	B
3301299000	Other	5	B
3301300000	Resinoids	8	C
3301901000	Terpenic by-products of the deterpenation of essential oils	8	F

HSK 2015	Description	Base Rate	Staging Category
3301902000	Concentrates of essential oils	8	F
3301903000	Aqueous distillates and aqueous solutions of essential oils	8	F
3301904100	Of opium	8	F
3301904200	Of liquorice	8	F
3301904300	Of hops	30	F
3301904400	Of pyrethrum or of the roots of plants containing rotenone	8	F
3301904510	Of white ginseng	20	X
3301904520	Of red ginseng	754.3	X
3301904530	Of other ginseng	20	X
3301904600	Of cashew nut shell liquid	8	F
3301904700	Of natural lacquer	8	F
3301904800	Other	8	F
3302101000	Of a kind used in the food industries	5	A
3302102011	Compound alcoholic preparations	30	A
3302102019	Other	8	A
3302102090	Other	5	A
3302900000	Other	6.5	A
3303001000	Perfumes and scents	6.5	A
3303002000	Toilet waters	6.5	A
3304101000	Lipsticks	6.5	A
3304109000	Other	6.5	A
3304201000	Eye shadows	6.5	A
3304209000	Other	6.5	A
3304301000	Nail enamels	6.5	A
3304309000	Other	6.5	A
3304911000	Face powders	6.5	A
3304912000	Baby powders (including talcum powder)	6.5	A
3304919000	Other	6.5	A
3304991000	Skin care cosmetics	6.5	B
3304992000	Make-up cosmetics	6.5	A
3304993000	Baby cosmetics	6.5	A
3304999000	Other	6.5	A
3305100000	Shampoos	5	A
3305200000	Preparations for permanent waving or straightening	5	A

HSK 2015	Description	Base Rate	Staging Category
3305300000	Hair lacquers	5	A
3305901000	Hair rinses	5	A
3305902000	Hair creams	5	A
3305909000	Other	5	A
3306100000	Dentifrices	6.5	A
3306201011	Not more than 70 decitex	8	A
3306201019	Other	8	A
3306201020	Of measuring per single yarn more than 50 tex	8	A
3306209000	Other	8	A
3306901000	Preparation for oral hygiene	6.5	A
3306902000	Preparations for dental hygiene	6.5	A
3307101000	After-shaving lotions	6.5	A
3307109000	Other	6.5	A
3307200000	Personal deodorants and antiperspirants	6.5	A
3307301000	Perfumed bath salts	6.5	A
3307302000	Other bath preparations	6.5	A
3307410000	"Agarbatti" and other odoriferous preparations which operate by burning	6.5	A
3307490000	Other	6.5	A
3307901000	Depilatories	6.5	A
3307902000	Scented sachets	6.5	A
3307903000	Contact lens solutions or artificial eye solutions	6.5	A
3307909000	Other	6.5	A
3401111000	Medicated soaps	6.5	A
3401119000	Other	6.5	A
3401191010	Laundry soaps	6.5	A
3401191090	Other	6.5	A
3401192000	Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	6.5	A
3401200000	Soap in other forms	6.5	A
3401300000	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	6.5	A
3402110000	Anionic	8	A

HSK 2015	Description	Base Rate	Staging Category
3402120000	Cationic	8	A
3402131000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3402139000	Other	8	A
3402190000	Other	8	A
3402201000	Washing preparations	5	A
3402202000	Cleaning preparations	6.5	A
3402209000	Other	6.5	B
3402901000	Surface-active preparations	6.5	A
3402902000	Washing preparations	5	A
3402903000	Cleaning preparations	6.5	A
3403111000	Preparations for the treatment of textile materials	6.5	A
3403112000	Preparations for the treatment of leather or furskins	6.5	A
3403119000	Other	6.5	A
3403191000	Cutting oil preparations	6.5	A
3403192000	Bolt or nut release preparations	6.5	A
3403193000	Anti-rust or anti-corrosion preparations	6.5	A
3403194000	Mold release preparations	6.5	A
3403195000	Lubricating preparations used in wire-drawing	6.5	A
3403199000	Other	6.5	A
3403911000	Preparations for the treatment of textile materials	6.5	A
3403912000	Preparations for the treatment of leather or furskins	6.5	A
3403919000	Other	6.5	A
3403991000	Cutting oil preparations	6.5	A
3403992000	Lubricating preparations used in wire-drawing	6.5	A
3403999000	Other	6.5	A
3404200000	Of poly(oxyethylene) (polyethylene glycol)	6.5	A
3404901010	Of chloroparaffines	6.5	A
3404901030	Of polyalkylenes	6.5	A
3404901040	Of chemically modified lignite	6.5	A
3404901090	Other	6.5	A
3404902000	Prepared waxes	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3405100000	Polishes, creams and similar preparations for footwear or leather	6.5	A
3405200000	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	6.5	A
3405300000	Polishes and similar preparations for coachwork, other than metal polishes	6.5	A
3405400000	Scouring pastes and powders and other scouring preparations	6.5	A
3405901010	Based on chalk	6.5	A
3405901020	Based on kieselguhr	6.5	A
3405901030	Based on diamond powder or dust	6.5	A
3405901090	Other	6.5	A
3405909000	Other	6.5	A
3406000000	Candles, tapers and the like.	6.5	A
3407001000	Modelling pastes	6.5	A
3407002000	Preparations known as "dental wax" or as "dental impression compounds"	6.5	A
3407003000	Other preparations for use in dentistry, with a basis of plaster	6.5	A
3501101000	For manufacturing coffee creamer	8	F
3501109000	Other	20	F
3501901110	For manufacturing coffee creamer	8	F
3501901190	Other	20	F
3501901200	Other casein derivatives	20	F
3501902000	Casein glues	20	F
3502110000	Dried	8	E
3502190000	Other	8	E
3502200000	Milk albumin, including concentrates of two or more whey proteins	8	E
3502901000	Albuminates and other albumin derivatives	8	A
3502909000	Other	8	A
3503001010	Gelatin	8	F
3503001020	Gelatin derivatives	8	F
3503002000	Isinglass	8	F
3503003000	Other glues of animal origin	8	F
3504001010	Peptones	8	A

HSK 2015	Description	Base Rate	Staging Category
3504001020	Derivatives of peptones	8	A
3504002010	Keratins	8	A
3504002020	Nucleoproteids	8	A
3504002030	Protein isolates	8	A
3504002090	Other	8	A
3504003000	Hide powder	8	A
3505101000	Dextrins	8	F
3505102000	Soluble starch (amylogen)	8	F
3505103000	Roasted starches	385.7	X
3505104010	For food	385.7	X
3505104090	Other	385.7	X
3505105010	For food	385.7	X
3505105090	Other	385.7	X
3505109010	For food	385.7	X
3505109090	Other	385.7	X
3505201000	Starch glues	201.2	X
3505202000	Dextrin glues	201.2	X
3505209000	Other	201.2	X
3506101000	Based on rubber	6.5	A
3506102000	Based on plastic (including artificial resins)	6.5	A
3506109000	Other	6.5	A
3506910000	Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	6.5	B
3506991000	Vienna glues	6.5	A
3506992000	Glues obtained by chemically treating natural gums	6.5	A
3506993000	Glues based on silicates	6.5	A
3506999000	Other	6.5	A
3507100000	Rennet and concentrates thereof	6.5	A
3507901010	Trypsin	6.5	A
3507901020	Chymotrypsin	6.5	A
3507901030	Alpha-amylase	6.5	A
3507901040	Lipase	6.5	A
3507901090	Other	6.5	A
3507902000	Pepsin	6.5	A
3507903000	Malt enzymes	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3507904010	Papain	6.5	A
3507904020	Bromelain	6.5	A
3507904030	Ficin	6.5	A
3507906010	Amylase	6.5	A
3507906020	Protease	6.5	A
3507907000	Pectic enzymes	6.5	A
3507908000	Cytochrome C Oxidase	6.5	A
3507909000	Other	6.5	A
3601001000	Black powders	6.5	A
3601002000	Smokeless powders	6.5	A
3602000000	Prepared explosives, other than propellant powders.	6.5	A
3603001000	Safety fuses	6.5	A
3603002000	Detonating fuses	6.5	A
3603003000	Percussion or detonating caps	6.5	A
3603004000	Igniters	6.5	A
3603005000	Electric detonators	6.5	A
3604100000	Fireworks	6.5	A
3604901000	Signalling flares	6.5	A
3604909000	Other	6.5	A
3605001000	Yellow phosphorus match	6.5	A
3605009000	Other	6.5	A
3606100000	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	6.5	A
3606901010	Meta fuel	6.5	A
3606901020	Hexamine	6.5	A
3606901030	Solidified alcohols	6.5	A
3606901090	Other	6.5	A
3606902010	Lighter flints	6.5	A
3606902090	Other	6.5	A
3606909010	Lighter flints	6.5	A
3606909090	Other	6.5	A
3701100000	For X-ray	6.5	A
3701200000	Instant print film	6.5	A
3701301000	For making semiconductor	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3701309100	For graphic art	6.5	A
3701309200	For printed circuit board	6.5	A
3701309910	For astronomy	6.5	A
3701309920	For aerial photography	6.5	A
3701309991	For Flat Panel Display (blank mask)	3	A
3701309999	Other	6.5	A
3701911000	For making semiconductor	6.5	A
3701919100	For graphic art	6.5	A
3701919200	For printed circuit board	6.5	A
3701919910	For astronomy	6.5	A
3701919920	For aerial photography	6.5	A
3701919990	Other	6.5	A
3701991000	For making semiconductor	3	A
3701999100	For graphic art	6.5	A
3701999200	For printed circuit board	6.5	A
3701999910	For astronomy	6.5	A
3701999920	For aerial photography	6.5	A
3701999990	Other	6.5	A
3702100000	For X-ray	6.5	A
3702311110	Negatives	6.5	A
3702311120	Positives	6.5	A
3702311210	Negatives	6.5	A
3702311220	Positives	6.5	A
3702311910	Negatives	6.5	A
3702311920	Positives	6.5	A
3702312000	For graphic art	6.5	A
3702313000	For printed circuit board	6.5	A
3702319010	For photo-electric sound recording	6.5	A
3702319020	For aerial photography	6.5	A
3702319090	Other	6.5	A
3702321110	Negatives	6.5	A
3702321120	Positives	6.5	A
3702321210	Negatives	6.5	A
3702321220	Positives	6.5	A
3702321910	Negatives	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3702321920	Positives	6.5	A
3702322000	For graphic art	6.5	A
3702323000	For printed circuit board	6.5	A
3702329010	For photo-electric sound recording	6.5	A
3702329020	For aerial photography	6.5	A
3702329030	Instant print film	6.5	A
3702329090	Other	6.5	A
3702391110	Negatives	6.5	A
3702391120	Positives	6.5	A
3702391210	Negatives	6.5	A
3702391220	Positives	6.5	A
3702391910	Negatives	6.5	A
3702391920	Positives	6.5	A
3702392000	For graphic art	6.5	A
3702393000	For printed circuit board	6.5	A
3702399010	For photo-electric sound recording	6.5	A
3702399020	For aerial photography	6.5	A
3702399090	Other	6.5	A
3702411010	Negatives	6.5	A
3702411020	Positives	6.5	A
3702412000	For graphic art	6.5	A
3702413000	For printed circuit board	6.5	A
3702419010	For photo-electric sound recording	6.5	A
3702419020	For aerial photography	6.5	A
3702419090	Other	6.5	A
3702421010	Negatives	6.5	A
3702421020	Positives	6.5	A
3702422000	For graphic art	6.5	A
3702423000	For printed circuit board	6.5	A
3702429010	For photo-electric sound recording	6.5	A
3702429020	For aerial photography	6.5	A
3702429090	Other	6.5	A
3702431010	Negatives	6.5	A
3702431020	Positives	6.5	A
3702432000	For graphic art	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3702433000	For printed circuit board	6.5	A
3702439010	For photo-electric sound recording	6.5	A
3702439020	For aerial photography	6.5	A
3702439090	Other	6.5	A
3702441010	Negatives	6.5	A
3702441020	Positives	6.5	A
3702442000	For graphic art	6.5	A
3702443000	For printed circuit board	6.5	A
3702449010	For photo-electric sound recording	6.5	A
3702449020	For aerial photography	6.5	A
3702449090	Other	6.5	A
3702521010	Negatives	6.5	A
3702521020	Positives	6.5	A
3702522000	For graphic art	6.5	A
3702523000	For printed circuit board	6.5	A
3702529010	For photo-electric sound recording	6.5	A
3702529020	For aerial photography	6.5	A
3702529090	Other	6.5	A
3702530000	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	6.5	A
3702541010	Negatives	6.5	A
3702541020	Positives	6.5	A
3702542000	For graphic art	6.5	A
3702543000	For printed circuit board	6.5	A
3702549010	For photo-electric sound recording	6.5	A
3702549020	For aerial photography	6.5	A
3702549090	Other	6.5	A
3702551010	Negatives	6.5	A
3702551020	Positives	6.5	A
3702552000	For graphic art	6.5	A
3702553000	For printed circuit board	6.5	A
3702559010	For photo-electric sound recording	6.5	A
3702559020	For aerial photography	6.5	A
3702559090	Other	6.5	A
3702561010	Negatives	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3702561020	Positives	6.5	A
3702562000	For graphic art	6.5	A
3702563000	For printed circuit board	6.5	A
3702569010	For photo-electric sound recording	6.5	A
3702569020	For aerial photography	6.5	A
3702569090	Other	6.5	A
3702961010	Negatives	6.5	A
3702961020	Positives	6.5	A
3702962000	For graphic art	6.5	A
3702963000	For printed circuit board	6.5	A
3702969010	For photo-electric sound recording	6.5	A
3702969020	For aerial photography	6.5	A
3702969090	Other	6.5	A
3702971010	Negatives	6.5	A
3702971020	Positives	6.5	A
3702972000	For graphic art	6.5	A
3702973000	For printed circuit board	6.5	A
3702979010	For photo-electric sound recording	6.5	A
3702979020	For aerial photography	6.5	A
3702979090	Other	6.5	A
3702981010	Negatives	6.5	A
3702981020	Positives	6.5	A
3702982000	For graphic art	6.5	A
3702983000	For printed circuit board	6.5	A
3702989010	For photo-electric sound recording	6.5	A
3702989020	For aerial photography	6.5	A
3702989090	Other	6.5	A
3703101010	For x-ray	6.5	A
3703101020	For electro-cardiograph	6.5	A
3703101030	For photo-copying	6.5	A
3703101040	For recording	6.5	A
3703101090	Other	6.5	A
3703109010	For x-ray	6.5	A
3703109020	For electro-cardiograph	6.5	A
3703109030	For photo-copying	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3703109040	For recording	6.5	A
3703109090	Other	6.5	A
3703201000	For x-ray	6.5	A
3703202000	For electro-cardiograph	6.5	A
3703203000	For photo-copying	6.5	A
3703204000	For recording	6.5	A
3703209000	Other	6.5	A
3703901000	For x-ray	6.5	A
3703902000	For electro-cardiograph	6.5	A
3703903000	For photo-copying	6.5	A
3703904000	For recording	6.5	A
3703909000	Other	6.5	A
3704001110	For news	0	A
3704001120	Cinematographic film exposed overseas in the working of a motion picture by a republic of Korea producer (only Republic of Korea actors appearing in film)	0	A
3704001190	Other	0	A
3704001200	For offset reproduction, producing postcard, illustrated postcard, cards and calendars	0	A
3704001300	For making semiconductor	0	A
3704001900	Other	0	A
3704002000	Photographic paper, paperboard and textiles	6.5	A
3705101000	For producing postcard, illustrated postcard, cards and calendars	6.5	A
3705109000	Other	0	A
3705901000	For making semiconductor	3	A
3705902010	X-ray pictured	0	A
3705902020	Books copied	0	A
3705902030	Document copied	0	A
3705903000	Microfilms	0	A
3705909010	For academic research	0	A
3705909020	For astronomy	0	A
3705909030	For aerial photography	0	A
3705909090	Other	0	A
3706101000	Consisting only of sound track	195won/m or 6.5	A

HSK 2015	Description	Base Rate	Staging Category
3706102000	For news	4won/m or 6.5	A
3706103010	Rush	26won/m or 6.5	A
3706103020	Other negative joint-produced cinematography	468won/m or 6.5	A
3706103030	Other positive joint-produced cinematography	78won/m or 6.5	A
3706104000	Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of Republic of Korea in the film) and cinematograph film made by a Korean producer in Korea	26won/m or 6.5	A
3706105010	Negatives	1,092won/m or 6.5	A
3706105020	Positives	182won/m or 6.5	A
3706106010	Negatives	1,560won/m or 6.5	A
3706106020	Positives	260won/m or 6.5	A
3706901000	Consisting only of sound track	9won/m or 6.5	A
3706902000	For news	5won/m or 6.5	A
3706903010	Rush	26won/m or 6.5	A
3706903020	Other negative joint-produced cinematography	468won/m or 6.5	A
3706903030	Other positive joint-produced cinematography	78won/m or 6.5	A
3706904000	Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of Republic of Korea in the film) and cinematograph film made by a Korean producer in Korea	26won/m or 6.5	A
3706905010	Negatives	25won/m or 6.5	A
3706905020	Positives	8won/m or 6.5	A
3706906010	Negatives	1,092won/m or 6.5	A
3706906020	Positives	182won/m or 6.5	A
3707100000	Sensitising emulsions	6.5	A
3707901010	For making semiconductor	6.5	A
3707901020	For manufacturing organic light emitting diodes(OLED)	5	A
3707901090	Other	6.5	A
3707902100	For colour photography	6.5	A
3707902910	For X-ray	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3707902920	For graphic art	6.5	A
3707902990	Other	6.5	A
3707903100	For colour photography	6.5	A
3707903910	For X-ray	6.5	A
3707903920	For graphic art	6.5	A
3707903990	Other	6.5	A
3707909100	Intensifiers and reducers	6.5	A
3707909200	Toners	6.5	A
3707909300	Clearing agents	6.5	A
3707909400	Flash light materials	6.5	A
3707909900	Other	6.5	A
3801101000	For manufacturing secondary battery	4	A
3801109000	Other	6.5	A
3801200000	Colloidal or semi-colloidal graphite	6.5	A
3801300000	Carbonaceous pastes for electrodes and similar pastes for furnace linings	6.5	A
3801900000	Other	6.5	A
3802100000	Activated carbon	6.5	A
3802901010	Activated diatomite	6.5	A
3802901020	Activated clays and activated earths	6.5	A
3802901090	Other	6.5	A
3802902000	Animal black (including spent animal black)	6.5	A
3803000000	Tall oil, whether or not refined.	5	A
3804001000	Liquid	6.5	A
3804009000	Other	6.5	A
3805101000	Gum spirits of turpentine	6.5	A
3805102000	Wood turpentine	6.5	A
3805103000	Sulphate turpentine	6.5	A
3805900000	Other	6.5	A
3806101000	Rosin	6.5	C
3806102000	Resin acids	6.5	A
3806201000	Salts of rosin	6.5	A
3806202000	Salts of resin acids	6.5	A
3806209000	Other	6.5	A
3806300000	Ester gums	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3806902000	Run gum	6.5	A
3806903000	Rosin spirit and rosin oil	6.5	A
3806909000	Other	6.5	A
3807001000	Wood tar, wood tar oils and wood creosote	6.5	A
3807002000	Wood naphtha	6.5	A
3807003000	Vegetable pitch	6.5	A
3807009010	Pyroligneous liquid	6.5	C
3807009090	Other	6.5	A
3808501000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3808509000	Other	6.5	A
3808911000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3808919000	Other	6.5	A
3808921000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3808929000	Other	6.5	A
3808931000	Herbicides	6.5	A
3808932000	Anti-sprouting products	6.5	A
3808933000	Plant-growth regulators	6.5	A
3808940000	Disinfectants	6.5	A
3808991000	Rodenticides	6.5	A
3808999000	Other	6.5	A
3809100000	With a basis of amylaceous substances	8	C
3809910000	Of a kind used in the textile or like industries	6.5	A
3809920000	Of a kind used in the paper or like industries	6.5	A
3809930000	Of a kind used in the leather or like industries	6.5	A
3810101000	Pickling preparations for metal surfaces	6.5	A
3810109000	Other	6.5	A
3810901000	Fluxes and other auxiliary preparations for soldering, brazing or welding	6.5	A
3810909000	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3811110000	Based on lead compounds	6.5	A
3811190000	Other	6.5	A
3811210000	Containing petroleum oils or oils obtained from bituminous minerals	5	A
3811290000	Other	5	A
3811900000	Other	6.5	A
3812101000	Based on diphenylguanidine	6.5	A
3812102000	Based on dithiocarbamates	6.5	A
3812103000	Based on thiuram sulphides	6.5	A
3812104000	Based on hexamethylene tetramine	6.5	A
3812105000	Based on mercaptobenzothiazole	6.5	A
3812106000	Based on dibenzothiazyle disulphide	6.5	A
3812109000	Other	6.5	A
3812200000	Compound plasticisers for rubber or plastics	6.5	A
3812301000	Anti-oxidising preparations	6.5	A
3812302000	Other compound stabilisers	6.5	A
3813001000	Preparations for fire-extinguishers	6.5	A
3813002000	Charges for fire-extinguishers	6.5	A
3813003000	Charged fire-extinguishing grenades	6.5	A
3814001010	Mixtures of acetones, methyl acetate and methanol	6.5	A
3814001020	Mixtures of ethyl acetate, butyl alcohol and toluene	6.5	A
3814001090	Other	6.5	A
3814002110	For making semiconductor	6.5	A
3814002190	Other	6.5	A
3814002900	Other	6.5	A
3815110000	With nickel or nickel compounds as the active substance	6.5	A
3815121000	With platinum metal or platinum compounds	6.5	A
3815122000	Of palladium or palladium compounds	6.5	A
3815129000	Other	6.5	A
3815191000	With iron or iron compounds as the active substance	6.5	A
3815192000	Of titanium or titanium compounds	6.5	A
3815199000	Other	6.5	A
3815901000	Reaction initiators	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3815909000	Other	6.5	A
3816001000	Refractory cements	6.5	A
3816002000	Refractory mortars	6.5	A
3816003000	Refractory concretes	6.5	A
3816009000	Other	6.5	A
3817000000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902.	6.5	A
3818001000	Chemical elements doped for use in electronics	0	A
3818002000	Chemical compounds doped for use in electronics	0	A
3819001000	Hydraulic brake fluids	6.5	A
3819002000	Other prepared liquids for hydraulic transmission	6.5	A
3820001000	Anti-freezing preparations	6.5	A
3820002000	Prepared de-icing fluids	6.5	A
3821000000	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	6.5	A
3822001011	Of other plates, sheets, film, foil and strip of plastics	0	A
3822001012	Other articles of plastics	0	A
3822001013	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	A
3822001014	Litumuth testing paper and other similar testing paper	0	A
3822001019	Other	0	A
3822001020	Prepared, not on a backing	0	A
3822001091	Of other plates, sheets, film, foil and strip of plastics	6.5	A
3822001092	Other articles of plastics	6.5	A
3822001093	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	A
3822001099	Other	8	A
3822002011	Of other plates, sheets, film, foil and strip of plastics	0	A
3822002012	Other articles of plastics	0	A
3822002013	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note	0	A

HSK 2015	Description	Base Rate	Staging Category
	8 to Chapter 48		
3822002014	Litumuth testing paper and other similar testing paper	0	A
3822002019	Other	0	A
3822002020	Prepared, not on a backing	0	A
3822002091	Of other plates, sheets, film, foil and strip of plastics	6.5	A
3822002092	Other articles of plastics	6.5	A
3822002093	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	A
3822002099	Other	8	A
3822003041	Of 0 % rate in the Tariff Schedules	0	A
3822003042	Of 1 % rate in the Tariff Schedules	1	A
3822003043	Of 2 % rate in the Tariff Schedules	2	A
3822003044	Of 3 % rate in the Tariff Schedules	3	A
3822003045	Of 4 % rate in the Tariff Schedules	4	A
3822003046	Of 5 % rate in the Tariff Schedules	5	A
3822003047	Of 5.4 % rate in the Tariff Schedules	5.4	A
3822003048	Of 6.5 % rate in the Tariff Schedules	6.5	A
3822003049	Of 7 % rate in the Tariff Schedules	7	A
3822003050	Of 8 % rate in the Tariff Schedules	8	A
3822003051	Of 10 % rate in the Tariff Schedules	10	A
3822003052	Of 20 % rate in the Tariff Schedules	20	A
3822003053	Of 27 % rate in the Tariff Schedules	27	A
3822003054	Of 30 % rate in the Tariff Schedules	30	A
3822003055	Of 36 % rate in the Tariff Schedules	36	A
3822003056	Of 40 % rate in the Tariff Schedules	40	A
3822003057	Of 50 % rate in the Tariff Schedules	50	A
3822003058	Of subheadings 3706.10.1000, 3706.10.5020 and 3706.90.6020	182won/m or 6.5	A
3822003059	Of subheadings 3706.10.2000 and 3706.90.2000	4won/m or 6.5	A
3822003060	Of subheadings 3706.10.3010, 3706.10.4000, 3706.90.3010 and 3706.90.4000	26won/m or 6.5	A
3822003061	Of subheadings 3706.10.3020 and 3706.90.3020	468won/m or 6.5	A
3822003062	Of subheadings 3706.10.3030 and 3706.90.3030	78won/m or 6.5	A

HSK 2015	Description	Base Rate	Staging Category
3822003063	Of subheadings 3706.10.5010 and 3706.90.6010	1,092won/m or 6.5	A
3822003064	Of subheading 3706.10.6010	1,560won/m or 6.5	A
3822003065	Of subheading 3706.10.6020	260won/m or 6.5	A
3822003066	Of subheadings 3706.90.1000 and 3706.90.5020	8won/m or 6.5	A
3822003067	Of subheading 3706.90.5010	25won/m or 6.5	A
3823110000	Stearic acid	8	A
3823120000	Oleic acid	8	A
3823130000	Tall oil fatty acids	8	A
3823191000	Palmitic acids	8	A
3823192000	Acid oils from refining	8	A
3823199000	Other	8	A
3823701000	Cetyl alcohol	5	A
3823702000	Stearyl alcohol	5	A
3823703000	Oleyl alcohol	5	A
3823704000	Lauryl alcohol	3	A
3823709010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3823709090	Other	5	A
3824100000	Prepared binders for foundry moulds or cores	6.5	A
3824300000	Non-agglomerated metal carbides mixed together or with metallic binders	6.5	A
3824400000	Prepared additives for cements, mortars or concretes	6.5	A
3824500000	Non-refractory mortars and concretes	6.5	A
3824600000	Sorbitol other than that of subheading 2905.44	8	F
3824711000	Detergents based on trichlorotrifluoroethane	6.5	A
3824719000	Other	6.5	A
3824720000	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	6.5	A
3824730000	Containing hydrobromofluorocarbons (HBFCs)	6.5	A
3824740000	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or	6.5	A

HSK 2015	Description	Base Rate	Staging Category
	hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)		
3824750000	Containing carbon tetrachloride	6.5	A
3824760000	Containing 1,1,1-trichloroethane (methyl chloroform)	6.5	A
3824770000	Containing bromomethane (methyl bromide) or bromochloromethane	6.5	A
3824780000	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	6.5	A
3824790000	Other	6.5	A
3824810000	Containing oxirane (ethylene oxide)	6.5	A
3824820000	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	6.5	A
3824830000	Containing tris (2,3-dibromopropyl) phosphate	6.5	A
3824901000	Roasted chromite	5	A
3824902100	Getters for vacuum tubes	6.5	A
3824902200	Preparations of carbon resistors or ceramic solid resistors	6.5	A
3824902410	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3824902490	Other	6.5	A
3824903100	Mixtures consisting mainly of O-alkyl ($\leq C_{10}$, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates	6.5	A
3824903200	Mixtures consisting mainly of O-alkyl ($\leq C_{10}$, including cycloalkyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates	6.5	A
3824903300	Mixtures consisting mainly of [S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl) amino)ethyl]hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonothioates and their O-alkyl ($\leq C_{10}$, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protonated salts thereof	6.5	A
3824903400	Mixtures consisting mainly of alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonyldifluorides	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3824903500	Mixtures consisting mainly of [O-2-dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethyl] hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl ($\leq C_{10}$, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protoanted salts thereof	6.5	A
3824903600	Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides	6.5	A
3824903700	Mixtures consisting mainly of dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates	6.5	A
3824903800	Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines or their protonated salts	6.5	A
3824903911	Mixtures consisting mainly of N,N-dimethyl-2-amino-ethanol or N,N-diethyl-2-amino ethanol or their protonated salts	6.5	A
3824903919	Other	6.5	A
3824903920	Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols or their protonated salts	6.5	A
3824903930	Other mixtures consisting mainly of chemicals containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	6.5	A
3824903990	Other	6.5	A
3824904100	Mixed polyethylene glycol	6.5	A
3824904200	Ion-exchangers	6.5	A
3824904300	Anti-scaling compounds	6.5	A
3824904400	Additives to harden varnish or glue	6.5	A
3824905100	Ink-removers	6.5	A
3824905200	Stencil correctors	6.5	A
3824905300	Correcting fluids	6.5	A
3824906100	Compounded extenders for paints	6.5	A
3824906200	Preparations for the manufacture of certain ceramic articles (artificial teeth, etc)	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3824906300	Soda-lime	6.5	A
3824906400	Hydrated silica gel	6.5	A
3824906500	Anti-rust preparations	6.5	A
3824906600	Preparations for the manufacture of ceramic condenser and ferrite core	6.5	A
3824907100	Metal plating preparations	6.5	A
3824907200	Chlorinated paraffin	6.5	A
3824907300	Anti-foaming agent	6.5	A
3824907400	Foaming agent	6.5	A
3824907500	Prepared calcium carbonate	6.5	A
3824907600	Liquid crystal preparations	6.5	A
3824907700	Ammoniacal gas liquors	6.5	A
3824908010	Based on methyl ethyl ketone peroxide	6.5	A
3824908090	Other	6.5	A
3824909010	Micro-element fertilisers (other than products of Chapter 31)	6.5	A
3824909030	Chewing gum base	6.5	A
3824909050	Naphthenic acids, their water-insoluble salts and their esters	6.5	A
3824909061	With nicotine	6.5	A
3824909069	Other	6.5	A
3824909090	Other	6.5	A
3825100000	Municipal waste	6.5	A
3825200000	Sewage sludge	6.5	A
3825301000	Of heading 30.05.	0	A
3825302000	Of subheading 3824.90	6.5	A
3825303000	Of subheading 4015.11	8	A
3825304000	Of subheading 9018.3	8	A
3825410000	Halogenated	6.5	A
3825490000	Other	6.5	A
3825500000	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	6.5	A
3825610000	Mainly containing organic constituents	6.5	A
3825690000	Other	6.5	A
3825900000	Other	6.5	A
3826000000	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or	6.5	E

HSK 2015	Description	Base Rate	Staging Category
	oils obtained from bituminous minerals.		
3901101000	Linear low density polyethylene	6.5	A
3901109000	Other	6.5	A
3901201000	Of pulp	6.5	A
3901209000	Other	6.5	A
3901300000	Ethylene-vinyl acetate copolymers	6.5	A
3901900000	Other	6.5	A
3902100000	Polypropylene	6.5	A
3902200000	Polyisobutylene	6.5	A
3902300000	Propylene copolymers	6.5	A
3902900000	Other	6.5	A
3903110000	Expansible	6.5	A
3903190000	Other	6.5	A
3903200000	Styrene-acrylonitrile (SAN) copolymers	6.5	A
3903300000	Acrylonitrile-butadiene-styrene (ABS) copolymers	6.5	A
3903901000	Styrene-butadiene copolymers	6.5	A
3903909000	Other	6.5	A
3904100000	Poly (vinyl chloride), not mixed with any other substances	6.5	A
3904210000	Non-plasticised	6.5	A
3904220000	Plasticised	6.5	A
3904300000	Vinyl chloride-vinyl acetate copolymers	6.5	A
3904400000	Other vinyl chloride copolymers	6.5	A
3904500000	Vinylidene chloride polymers	6.5	A
3904610000	Polytetrafluoroethylene	6.5	A
3904690000	Other	6.5	A
3904900000	Other	6.5	A
3905120000	In aqueous dispersion	6.5	A
3905190000	Other	6.5	A
3905210000	In aqueous dispersion	6.5	A
3905290000	Other	6.5	A
3905300000	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	8	A
3905910000	Copolymers	6.5	A
3905990000	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3906100000	Poly(methyl methacrylate)	6.5	A
3906901000	Poly acryl amide	8	A
3906909000	Other	8	A
3907100000	Polyacetals	6.5	A
3907201000	Polyoxyethylene (polyethylene glycol)	6.5	A
3907202000	Polyoxypropylene (polypropylene glycol)	6.5	A
3907203000	Poly phenylene oxide	6.5	A
3907209000	Other	6.5	A
3907301000	For making semiconductor	6.5	A
3907309000	Other	6.5	A
3907400000	Polycarbonates	6.5	A
3907500000	Alkyd resins	6.5	A
3907600000	Poly(ethylene terephthalate)	6.5	A
3907700000	Poly(lactic acid)	6.5	A
3907910000	Unsaturated	6.5	A
3907991000	Poly butylene terephthalate	6.5	A
3907999000	Other	6.5	A
3908101000	Polyamide-6	6.5	A
3908102000	Polyamide-6,6	6.5	A
3908103000	Polyamide-11, -12, -6,9, -6,10, -6,12	6.5	A
3908900000	Other	6.5	A
3909101000	Urea resins	6.5	A
3909102000	Thiourea resins	6.5	A
3909200000	Melamine resins	6.5	A
3909300000	Other amino-resins	6.5	A
3909400000	Phenolic resins	6.5	A
3909500000	Polyurethanes	6.5	A
3910001000	For making semiconductor	6.5	A
3910009010	Silicon oil	6.5	A
3910009020	Silicon rubber	6.5	A
3910009090	Other	6.5	A
3911101000	Petroleum resins	8	A
3911102000	Coumarone, indene or coumarone-indene resins	8	A
3911103000	Polyterpenes	8	A

HSK 2015	Description	Base Rate	Staging Category
3911901000	Polysulphides	6.5	A
3911902000	Polysulphones	6.5	A
3911903000	Furan resin	6.5	A
3911909000	Other	6.5	A
3912110000	Non-plasticised	5	A
3912120000	Plasticised	5	A
3912200000	Cellulose nitrates (including collodions)	6.5	A
3912311000	Sodium carboxymethyl cellulose	6.5	A
3912319000	Other	6.5	A
3912391000	Methyl cellulose	6.5	A
3912399000	Other	6.5	A
3912901000	Regenerated cellulose	6.5	A
3912909000	Other	6.5	A
3913101000	Sodium alginate	6.5	A
3913102000	Propylene glycol alginate	6.5	A
3913109000	Other	6.5	A
3913901000	Hardened proteins	6.5	A
3913902010	Chlorinated rubber	6.5	A
3913902020	Rubber hydrochloride	6.5	A
3913902030	Oxidised rubber	6.5	A
3913902040	Cyclised rubber	6.5	A
3913902090	Other	6.5	A
3913909010	Dextran	6.5	A
3913909090	Other	6.5	A
3914001000	Cationic	6.5	A
3914009000	Other	6.5	A
3915101000	Film, sheets, plates and foil before they became wastes	6.5	A
3915102000	Pipes and hoses before they became wastes	6.5	A
3915109000	Other	6.5	A
3915200000	Of polymers of styrene	6.5	A
3915300000	Of polymers of vinyl chloride	6.5	A
3915901000	Of polymers of propylene	6.5	A
3915902000	Of acrylic polymers	6.5	A
3915903000	Of polyacetals	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3915904000	Of polycarbonates	6.5	A
3915905000	Of polyamides	6.5	A
3915909000	Other	6.5	A
3916100000	Of polymers of ethylene	6.5	A
3916200000	Of polymers of vinyl chloride	6.5	A
3916901000	Of polymers of styrene	6.5	A
3916902000	Of polymers of propylene	6.5	A
3916903000	Of acrylic polymers	6.5	A
3916904000	Of polyamides	6.5	A
3916909000	Other	6.5	A
3917101000	Of hardened protein	6.5	A
3917102000	Of cellulosic materials	6.5	A
3917210000	Of polymers of ethylene	6.5	A
3917220000	Of polymers of propylene	6.5	A
3917230000	Of polymers of vinyl chloride	6.5	A
3917291000	Of polymers of styrene	6.5	A
3917292000	Of polyamides	6.5	A
3917299000	Other	6.5	A
3917311000	Of polymers of ethylene	6.5	A
3917312000	Of polymers of vinyl chloride	6.5	A
3917319000	Other	6.5	A
3917321000	Of polymers of ethylene	6.5	A
3917322000	Of polymers of vinyl chloride	6.5	A
3917329000	Other	6.5	A
3917331000	Of polymers of ethylene	6.5	A
3917332000	Of polymers of vinyl chloride	6.5	A
3917339000	Other	6.5	A
3917391000	Of polymers of ethylene	6.5	A
3917392000	Of polymers of vinyl chloride	6.5	A
3917399000	Other	6.5	A
3917400000	Fittings	6.5	A
3918101000	Of polyvinyl chloride	6.5	A
3918102000	Of copolymers of vinyl chloride and vinyl acetate	6.5	A
3918109000	Other	6.5	A
3918900000	Of other plastics	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3919100000	In rolls of a width not exceeding 20 cm	6.5	A
3919900000	Other	6.5	A
3920100000	Of polymers of ethylene	6.5	A
3920200000	Of polymers of propylene	6.5	A
3920300000	Of polymers of styrene	6.5	A
3920430000	Containing by weight not less than 6 % of plasticisers	6.5	A
3920490000	Other	6.5	A
3920510000	Of poly(methyl methacrylate)	6.5	A
3920590000	Other	6.5	A
3920610000	Of polycarbonates	6.5	A
3920620000	Of poly(ethylene terephthalate)	6.5	A
3920630000	Of unsaturated polyesters	6.5	A
3920690000	Of other polyesters	6.5	A
3920710000	Of regenerated cellulose	6.5	A
3920730000	Of cellulose acetate	6.5	A
3920791000	Of vulcanised fibre	6.5	A
3920799000	Other	6.5	A
3920910000	Of poly(vinyl butyral)	6.5	A
3920920000	Of polyamides	6.5	A
3920930000	Of amino-resins	6.5	A
3920940000	Of phenolic resins	6.5	A
3920991000	For aircrafts	6.5	A
3920999010	Polyimides film, for manufacturing Printed Circuit Board with the function of lead frame	4	A
3920999090	Other	6.5	A
3921110000	Of polymers of styrene	6.5	A
3921120000	Of polymers of vinyl chloride	6.5	A
3921130000	Of polyurethanes	6.5	A
3921140000	Of regenerated cellulose	6.5	A
3921191010	Separator, for manufacturing secondary battery	4	A
3921191090	Other	6.5	A
3921192010	Separator, for manufacturing secondary battery	4	A
3921192090	Other	6.5	A
3921193010	Of polymethyl methacrylate	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3921193090	Other	6.5	A
3921194010	Of polycarbonates	6.5	A
3921194020	Of polyethylene terephthalate	6.5	A
3921194030	Of unsaturated polyesters	6.5	A
3921194090	Other	6.5	A
3921195010	Of vulcanised fibre	6.5	A
3921195020	Of cellulose acetate	6.5	A
3921195090	Other	6.5	A
3921199010	Of polyvinyl butyral	6.5	A
3921199020	Of polyamides	6.5	A
3921199030	Of amino-resins	6.5	A
3921199040	Of phenolic resins	6.5	A
3921199090	Other	6.5	A
3921901000	Of polymers of ethylene	6.5	A
3921902000	Of polymers of propylene	6.5	A
3921903000	Of polymers of styrene	6.5	A
3921904010	Rigid	6.5	A
3921904020	Flexible	6.5	A
3921905010	Of polymethyl methacrylate	6.5	A
3921905090	Other	6.5	A
3921906010	Of polycarbonates	6.5	A
3921906020	Of polyethylene terephthalate	6.5	A
3921906030	Of unsaturated polyesters	6.5	A
3921906090	Other	6.5	A
3921907010	Of regenerated cellulose	6.5	A
3921907020	Of vulcanised fibre	6.5	A
3921907030	Of cellulose acetate	6.5	A
3921907090	Other	6.5	A
3921909010	Of polyvinyl butyral	6.5	A
3921909020	Of polyamides	6.5	A
3921909030	Of amino-resins	6.5	A
3921909040	Of phenolic resins	6.5	A
3921909050	Of polyurethanes	6.5	A
3921909090	Other	6.5	A
3922101000	Baths and shower baths	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3922102000	Wash-basins	6.5	A
3922103000	Sinks	6.5	A
3922200000	Lavatory seats and covers	6.5	A
3922901000	Bidets	6.5	A
3922909000	Other	6.5	A
3923100000	Boxes, cases, crates and similar articles	6.5	A
3923210000	Of polymers of ethylene	6.5	B
3923290000	Of other plastics	6.5	A
3923300000	Carboys, bottles, flasks and similar articles	6.5	B
3923400000	Spools, cops, bobbins and similar supports	6.5	A
3923500000	Stoppers, lids, caps and other closures	6.5	B
3923900000	Other	6.5	A
3924100000	Tableware and kitchenware	6.5	A
3924901000	Soap dishes and boxes	6.5	A
3924902000	Table cloths and other similar articles	6.5	A
3924909000	Other	6.5	A
3925100000	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	6.5	A
3925200000	Doors, windows and their frames and thresholds for doors	6.5	A
3925300000	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	6.5	A
3925900000	Other	6.5	A
3926101000	Pencil cases and erasers	6.5	A
3926102000	Binders	6.5	A
3926109000	Other	6.5	A
3926200000	Articles of apparel and clothing accessories (including gloves, mittens and mitts)	6.5	A
3926300000	Fittings for furniture, coachwork or the like	6.5	A
3926400000	Statuettes and other ornamental articles	6.5	A
3926901000	Parts for use in machinery and mechanical appliances	6.5	B
3926902000	Fans and hand screens non-mechanical; frames and handles therefor and parts of such frames and handles	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3926903000	Labels and tags	6.5	B
3926904000	Adhesive tapes with case	6.5	B
3926905000	Frames for painting, photographs, mirrors and the like	6.5	A
3926906000	Albums	6.5	A
3926909000	Other	6.5	B
4001100000	Natural rubber latex, whether or not pre-vulcanised	0	A
4001210000	Smoked sheets	0	A
4001220000	Technically specified natural rubber (TSNR)	0	A
4001290000	Other	0	A
4001301000	Chicle gum	2	A
4001309000	Other	2	A
4002110000	Latex	8	A
4002190000	Other	8	A
4002201000	Latex	8	A
4002209000	Other	8	A
4002311000	Latex	5	A
4002319000	Other	5	A
4002391000	Latex	5	A
4002399010	Of chlorinated-isobutene-isoprene rubber (CIIR)	5	A
4002399020	Of brominated-isobutene-isoprene rubber (BIIR)	5	A
4002410000	Latex	8	A
4002490000	Other	8	A
4002510000	Latex	8	A
4002590000	Other	8	A
4002601000	Latex	8	A
4002609000	Other	8	A
4002701000	Latex	8	A
4002709000	Other	8	A
4002801000	Latex	8	A
4002809000	Other	8	A
4002910000	Latex	8	A
4002991000	Of carboxylated acrylonitrile-butadiene rubbers (XNBR)	8	A
4002992000	Of acrylonitrile-isoprene rubbers (NIR)	8	A

HSK 2015	Description	Base Rate	Staging Category
4002993000	Thioplasts (TM)	8	A
4002999000	Other	8	A
4003000000	Reclaimed rubber in primary forms or in plates, sheets or strip.	8	A
4004000000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	3	A
4005101000	Plates, sheets and strip	8	A
4005109000	Other	8	A
4005200000	Solutions; dispersions other than those of subheading 4005.10	8	A
4005910000	Plates, sheets and strip	8	A
4005991000	Compounded rubber latex	8	A
4005999000	Other	8	A
4006100000	"Camel-back" strips for retreading rubber tyres	8	A
4006901000	Rubber rods	8	A
4006902000	Rubber tubes	8	A
4006903000	Rubber profile shapes	8	A
4006904000	Rubber discs, rings and washers	8	A
4006905000	Rubber thread	8	A
4006909000	Other	8	A
4007001000	Rubber thread	5	A
4007002000	Rubber cord	8	A
4008111000	Combined with textile fabrics for reinforcing purposes	8	A
4008119000	Other	8	A
4008191000	Combined with textile fabrics for reinforcing purposes	8	A
4008199000	Other	8	A
4008211000	Combined with textile fabrics for reinforcing purposes	8	A
4008219000	Other	8	A
4008291000	Combined with textile fabrics for reinforcing purposes	8	A
4008299000	Other	8	A
4009110000	Without fittings	8	A
4009120000	With fittings	8	A
4009210000	Without fittings	8	A
4009220000	With fittings	8	A

HSK 2015	Description	Base Rate	Staging Category
4009310000	Without fittings	8	A
4009320000	With fittings	8	A
4009410000	Without fittings	8	A
4009420000	With fittings	8	A
4010110000	Reinforced only with metal	8	A
4010120000	Reinforced only with textile materials	8	A
4010191000	Reinforced only with plastics	8	A
4010199000	Other	8	A
4010310000	Endless transmission belts of trapezoidal cross-section (V- belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	8	A
4010320000	Endless transmission belts of trapezoidal cross-section (V- belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	8	A
4010330000	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	8	A
4010340000	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	8	A
4010350000	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	8	A
4010360000	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	8	A
4010390000	Other	8	A
4011101000	Of radial carcass	5	A
4011102000	Of biased carcass	5	A
4011109000	Other	5	A
4011201010	For use on a rim measuring less than 49.53 cm in diameter	5	A
4011201090	Other	5	A
4011202010	For use on a rim measuring less than 49.53 cm in diameter	5	A
4011202090	Other	5	A
4011209000	Other	5	A

HSK 2015	Description	Base Rate	Staging Category
4011300000	Of a kind used on aircraft	5	A
4011400000	Of a kind used on motorcycles	5	A
4011500000	Of a kind used on bicycles	5	A
4011610000	Of a kind used on agricultural or forestry vehicles and machines	5	A
4011620000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5	A
4011630000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5	A
4011690000	Other	5	A
4011920000	Of a kind used on agricultural or forestry vehicles and machines	5	A
4011930000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5	A
4011940000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5	A
4011990000	Other	5	A
4012110000	Of a kind used on motor cars (including station wagons and racing cars)	8	A
4012120000	Of a kind used on buses or lorries	8	A
4012130000	Of a kind used on aircraft	5	A
4012190000	Other	8	A
4012201000	Of a kind used on aircraft	5	A
4012209010	Of a kind used on motor cars (including station wagons and racing cars)	8	A
4012209020	Of a kind used on buses or lorries	8	A
4012209090	Other	8	A
4012901010	Solid tyres	5	A
4012901020	Cushion tyres	5	A
4012901030	Tyre treads	5	A
4012901040	Tyre flaps	5	A
4012909010	Solid tyres	8	A
4012909020	Cushion tyres	8	A
4012909030	Tyre treads	8	A

HSK 2015	Description	Base Rate	Staging Category
4012909040	Tyre flaps	8	A
4012909090	Other	8	A
4013101000	Of a kind used on motor cars (including station wagons and racing cars)	8	A
4013102000	Of a kind used on buses or lorries	8	A
4013200000	Of a kind used on bicycles	8	A
4013901000	Of a kind used on aircraft	5	A
4013909010	Of a kind used on motorcycles or motor scooters	8	A
4013909020	Of a kind used on industrial vehicles or agricultural machinery	8	A
4013909090	Other	8	A
4014100000	Sheath contraceptives	8	A
4014901000	Teats	8	A
4014909000	Other	8	A
4015110000	Surgical	8	A
4015190000	Other	8	A
4015901000	Protective clothing for divers	8	A
4015902000	Protective clothing for radiologists	8	A
4015909000	Other	8	A
4016100000	Of cellular rubber	8	A
4016910000	Floor coverings and mats	8	A
4016920000	Erasers	8	A
4016930000	Gaskets, washers and other seals	8	B
4016940000	Boat or dock fenders, whether or not inflatable	8	A
4016951000	Pneumatic mattresses	8	A
4016952000	Pillows	8	A
4016953000	Cushions	8	A
4016959000	Other	8	A
4016991010	Parts of balloons, airships, flying machines, gliders, kites and rotochutes	0	A
4016991090	Other	8	A
4016992000	Rubber bands	8	A
4016993000	Stoppers and rings for bottles	8	A
4016999000	Other	8	A
4017001000	Hard rubber	8	A

HSK 2015	Description	Base Rate	Staging Category
4017002000	Articles of hard rubber	8	A
4101201000	Hides and skins, untanned	0	A
4101202000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	A
4101501011	Cow hide	0	A
4101501012	Steer hide	0	A
4101501013	Ox hide	0	A
4101501014	Bull hide	0	A
4101501019	Other	0	A
4101501021	Cow hide	0	A
4101501022	Steer hide	0	A
4101501023	Ox hide	0	A
4101501024	Bull hide	0	A
4101501029	Other	0	A
4101501090	Other	0	A
4101502000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	A
4101901011	Of calf skin	0	A
4101901019	Other	0	A
4101901091	Of calf skin	0	A
4101901099	Other	0	A
4101902000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	A
4102100000	With wool on	0	A
4102211000	Hides and skins, untanned	0	A
4102212000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	A
4102291000	Hides and skins, untanned	0	A
4102292000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	A
4103201010	Of snake	0	A
4103201020	Of lizard	0	A
4103201030	Of crocodile	0	A
4103201090	Other	0	A
4103202000	Hides and skins, which have undergone a tanning (including	3	A

HSK 2015	Description	Base Rate	Staging Category
	pretanning) process which is reversible		
4103301000	Hides and skins, untanned	0	A
4103302000	Hides and skins, which have undergone a tanning (including pretanning) process which is reversible	3	A
4103901010	Of eels	0	A
4103901020	Of kangaroo	0	A
4103901030	Of camels (including dromedaries)	0	A
4103901090	Other	0	A
4103902010	Of camels (including dromedaries)	3	A
4103902090	Other	3	A
4104110000	Full grains, unsplit; grain splits	3	A
4104190000	Other	3	A
4104410000	Full grains, unsplit; grain splits	3	A
4104490000	Other	3	A
4105100000	In the wet state (including wet-blue)	3	A
4105300000	In the dry state (crust)	3	A
4106210000	In the wet state (including wet-blue)	3	A
4106220000	In the dry state (crust)	3	A
4106310000	In the wet state (including wet-blue)	5	A
4106320000	In the dry state (crust)	5	A
4106400000	Of reptiles	5	A
4106910000	In the wet state (including wet-blue)	5	A
4106920000	In the dry state (crust)	5	A
4107110000	Full grains, unsplit	5	A
4107120000	Grain splits	5	A
4107190000	Other	5	A
4107910000	Full grains, unsplit	5	A
4107920000	Grain splits	5	A
4107990000	Other	5	A
4112000000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	5	A
4113100000	Of goats or kids	5	A

HSK 2015	Description	Base Rate	Staging Category
4113200000	Of swine	5	A
4113300000	Of reptiles	5	A
4113900000	Other	5	A
4114100000	Chamois (including combination chamois) leather	5	A
4114201000	Patent leather	5	A
4114202000	Patent laminated leather	5	A
4114203000	Metallised leather	5	A
4115100000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	8	A
4115200000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	3	A
4201001000	Of reptile leather	8	A
4201009010	Saddles and saddle cloths	8	A
4201009020	Traces	8	A
4201009030	Leads	8	A
4201009040	Muzzles	8	A
4201009090	Other	8	A
4202111010	Of snake	8	A
4202111020	Of lizard	8	A
4202111030	Of crocodile	8	A
4202111040	Of eels	8	A
4202111050	Of kangaroo	8	A
4202111090	Other	8	A
4202112000	Of composition leather	8	A
4202113000	Of patent leather	8	A
4202121010	Of polyvinylchloride	8	A
4202121020	Of polyurethane	8	A
4202121090	Other	8	A
4202122000	Of textile materials	8	A
4202191000	Of paper board	8	A
4202199000	Other	8	A
4202211010	Of snake	8	A
4202211020	Of lizard	8	A

HSK 2015	Description	Base Rate	Staging Category
4202211030	Of crocodile	8	A
4202211040	Of eels	8	A
4202211050	Of kangaroo	8	A
4202211090	Other	8	A
4202212000	Of composition leather	8	A
4202213000	Of patent leather	8	A
4202221010	Of polyvinylchloride	8	A
4202221020	Of polyurethane	8	A
4202221090	Other	8	A
4202222000	Of textile materials	8	A
4202291000	Of paper board	8	A
4202299000	Other	8	A
4202311010	Of snake	8	A
4202311020	Of lizard	8	A
4202311030	Of crocodile	8	A
4202311040	Of eels	8	A
4202311050	Of kangaroo	8	A
4202311090	Other	8	A
4202312000	Of composition leather	8	A
4202313000	Of patent leather	8	A
4202321010	Of polyvinylchloride	8	A
4202321020	Of polyurethane	8	A
4202321090	Other	8	A
4202322000	Of textile materials	8	A
4202391000	Of paper board	8	A
4202399000	Other	8	A
4202911010	Of snake	8	A
4202911020	Of lizard	8	A
4202911030	Of crocodile	8	A
4202911040	Of eels	8	A
4202911050	Of kangaroo	8	A
4202911090	Other	8	A
4202912000	Of composition leather	8	A
4202913000	Of patent leather	8	A
4202921010	Of polyvinylchloride	8	A

HSK 2015	Description	Base Rate	Staging Category
4202921020	Of polyurethane	8	A
4202921090	Other	8	A
4202922000	Of textile materials	8	A
4202991000	Of paper board	8	A
4202999000	Other	8	A
4203101010	Coats	13	A
4203101020	Jackets, blazers and jumpers	13	A
4203101050	Vests	13	A
4203101060	Pants and trousers	13	A
4203101070	Skirts	13	A
4203101080	Overalls	13	A
4203101090	Other	13	A
4203102010	Coats	13	A
4203102020	Jackets, blazers and jumpers	13	A
4203102050	Vests	13	A
4203102060	Pants and trousers	13	A
4203102070	Skirts	13	A
4203102080	Overalls	13	A
4203102090	Other	13	A
4203103010	Coats	13	A
4203103020	Jackets, blazers and jumpers	13	A
4203103050	Vests	13	A
4203103060	Pants and trousers	13	A
4203103070	Skirts	13	A
4203103080	Overalls	13	A
4203103090	Other	13	A
4203109010	Coats	13	A
4203109020	Jackets, blazers and jumpers	13	A
4203109050	Vests	13	A
4203109060	Pants and trousers	13	A
4203109070	Skirts	13	A
4203109080	Overalls	13	A
4203109090	Other	13	A
4203211000	Baseball glove	13	A
4203212000	Golf glove	13	A

HSK 2015	Description	Base Rate	Staging Category
4203213000	Ski glove	13	A
4203214000	Motor cycle glove	13	A
4203215000	Batting glove	13	A
4203216000	Tennis glove	13	A
4203217000	Ice hockey glove	13	A
4203219000	Other	13	A
4203291000	Working glove	13	A
4203292000	Thermal glove	13	A
4203293000	Driver's glove	13	A
4203299000	Other	13	A
4203301010	Of snake	13	A
4203301020	Of lizard	13	A
4203301030	Of crocodile	13	A
4203301040	Of eels	13	A
4203301090	Other	13	B
4203309000	Other	13	A
4203400000	Other clothing accessories	13	A
4205001110	Belts	8	A
4205001190	Other	8	A
4205001900	Other articles of leather	8	A
4205002110	Belts	8	A
4205002190	Other	8	A
4205002900	Other articles of composition leather	8	A
4206001000	Catgut	8	A
4206009000	Other	8	A
4301100000	Of mink, whole, with or without head, tail or paws	3	A
4301300000	Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	3	A
4301600000	Of fox, whole, with or without head, tail or paws	3	A
4301801000	Of chinchila	3	A
4301802000	Of opossum	3	A
4301803000	Of raccoon	3	A
4301804000	Of coyote	3	A

HSK 2015	Description	Base Rate	Staging Category
4301805000	Of rabbit or hare	3	A
4301806000	Of musk-rat	3	A
4301809000	Other	3	A
4301900000	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	3	A
4302110000	Of mink	5	A
4302191000	Of beaver	5	A
4302192000	Of musk-rat	5	A
4302193000	Of fox	5	A
4302195000	Of chinchila	5	A
4302196000	Of opossum	5	A
4302197000	Of raccoon	5	A
4302198000	Of coyote	5	A
4302199010	Of sheep	5	A
4302199020	Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	5	A
4302199090	Other	5	A
4302201000	Of mink	5	A
4302202000	Of rabbit or hare	5	A
4302203000	Of beaver	5	A
4302204000	Of musk-rat	5	A
4302205000	Of fox	5	A
4302207000	Of chinchila	5	A
4302209010	Of opossum	5	A
4302209020	Of raccoon	5	A
4302209030	Of coyote	5	A
4302209090	Other	5	A
4302300000	Whole skins and pieces or cuttings thereof, assembled	5	A
4303101100	Of mink	16	A
4303101200	Of rabbit or hare	16	A
4303101300	Of lamb	16	A
4303101400	Of beaver	16	A
4303101500	Of musk-rat	16	A
4303101600	Of fox	16	A
4303101800	Of chinchila	16	A

HSK 2015	Description	Base Rate	Staging Category
4303101910	Of opossum	16	A
4303101920	Of raccoon	16	A
4303101930	Of coyote	16	A
4303101990	Other	16	A
4303102100	Of mink	16	A
4303102200	Of rabbit or hare	16	A
4303102300	Of lamb	16	A
4303102400	Of beaver	16	A
4303102500	Of musk-rat	16	A
4303102600	Of fox	16	A
4303102800	Of chinchila	16	A
4303102910	Of opossum	16	A
4303102920	Of raccoon	16	A
4303102930	Of coyote	16	A
4303102990	Other	16	A
4303900000	Other	16	A
4304001000	Artificial fur	8	A
4304002000	Articles of artificial fur	8	A
4401100000	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	2	A
4401210000	Coniferous	2	A
4401221000	For manufacturing pulp	0	A
4401229000	Other	2	A
4401310000	Wood pellets	2	A
4401390000	Other	2	A
4402101000	Agglomerated wood charcoal	2	B
4402109000	Other	2	B
4402901000	Agglomerated wood charcoal	2	B
4402909000	Other	2	B
4403101000	Tropical woods	0	A
4403102000	Non-coniferous	0	A
4403109000	Coniferous	0	A
4403201000	Cedar	0	A
4403202000	Oregon pine	0	A
4403203000	Red pine	0	A
4403204000	White wood or fir	0	A

HSK 2015	Description	Base Rate	Staging Category
4403205000	Larch	0	A
4403207000	Spruce	0	A
4403208000	Radiata pine	0	A
4403209000	Other	0	A
4403410000	Dark Red Meranti, Light Red Meranti and Meranti Bakau	0	A
4403491000	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	0	A
4403492000	Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas	0	A
4403493000	Okoume', Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore and Iroko	0	A
4403494000	Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe'	0	A
4403495000	Mahogany and Balsa	0	A
4403499000	Other	0	A
4403910000	Of oak (Quercus spp.)	0	A
4403920000	Of beech (Fagus spp.)	0	A
4403991010	Rosewood	0	A
4403991020	Ebonywood	0	A
4403991040	Ash	0	A
4403991050	Walnut	0	A
4403991090	Other	0	A
4403992000	Lignum vitae	0	A
4403993010	Aspen	0	A
4403993020	Poplar	0	A
4403993030	Maple	0	A
4403993040	Elm	0	A
4403993050	Birch	0	A
4403993060	Basswood	0	A
4403994000	Paulownia	0	A
4403999011	Malas	0	A
4403999012	Taun	0	A
4403999019	Other	0	A
4403999090	Other	0	A
4404100000	Coniferous	5	C
4404200000	Non-coniferous	5	C

HSK 2015	Description	Base Rate	Staging Category
4405000000	Wood wool; wood flour.	5	C
4406100000	Not impregnated	5	C
4406900000	Other	5	C
4407101000	Cedar	5	C
4407102010	Douglas-fir	5	C
4407102020	Hemlock	5	C
4407102090	Other	5	C
4407103000	Red pine	5	C
4407104000	White wood or fir	5	C
4407105000	Larch	5	C
4407107000	Spruce	5	C
4407108000	Radiata pine	5	C
4407109010	Retinispora	5	C
4407109090	Other	5	C
4407210000	Mahogany (Swietenia spp.)	5	C
4407220000	Virola, Imbuia and Balsa	5	C
4407250000	Dark Red Meranti, Light Red Meranti and Meranti Bakau	5	C
4407260000	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	5	C
4407270000	Sapelli	5	C
4407280000	Iroko	5	C
4407291000	Keruing, Ramin, Kapur, Jongkong, Merbau, Jelutong and Kempas	5	C
4407292000	Teak	5	C
4407293000	Okoume, Obeche, Sipo, Acajou, d'afrique, Makore, Tiama, Mansonia, Ilomba, Dibetou Limba and Azobe	5	C
4407299000	Other	5	C
4407910000	Of oak (Quercus spp.)	5	C
4407920000	Of beech (Fagus spp.)	5	C
4407930000	Of maple (Acer spp.)	5	C
4407940000	Of cherry (Prunus spp.)	5	C
4407950000	Of ash (Fraxinus spp.)	5	C
4407991010	Rosewood	5	C
4407991020	Ebonywood	5	C
4407991040	Walnut	5	C
4407991090	Other	5	C

HSK 2015	Description	Base Rate	Staging Category
4407992000	Lignum vitae	5	C
4407993010	Aspen	5	C
4407993020	Poplar	5	C
4407993040	Elm	5	C
4407993050	Birch	5	C
4407993060	Basswood	5	C
4407994000	Paulownia	5	C
4407999010	Tropical woods, not specified in the foregoing	5	C
4407999090	Other	5	C
4408106000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	C
4408109100	For manufacturing plywood	2	A
4408109200	Patterned veneer	3	C
4408109910	Cedar	5	C
4408109920	Oregon pine	5	C
4408109930	Red pine	5	C
4408109940	White wood or fir	5	C
4408109950	Larch	5	C
4408109960	Spruce	5	C
4408109970	Radiata pine	5	C
4408109990	Other	5	C
4408313000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	C
4408319011	For manufacturing plywood	2	A
4408319012	Patterned veneer	3	C
4408319019	Other	5	C
4408319021	For manufacturing plywood	2	A
4408319022	Patterned veneer	3	C
4408319029	Other	5	C
4408396000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	C
4408399011	For manufacturing plywood	2	A
4408399012	Patterned veneer	3	C
4408399019	Other	5	C
4408399021	For manufacturing plywood	2	A

HSK 2015	Description	Base Rate	Staging Category
4408399022	Patterned veneer	3	C
4408399029	Other	5	C
4408399031	For manufacturing plywood	2	A
4408399032	Patterned veneer	3	C
4408399039	Other	5	C
4408399041	For manufacturing plywood	2	A
4408399042	Patterned veneer	3	C
4408399049	Other	5	C
4408399051	For manufacturing plywood	2	A
4408399052	Patterned veneer	3	C
4408399059	Other	5	C
4408399091	For manufacturing plywood	2	A
4408399092	Patterned veneer	3	C
4408399099	Other	5	C
4408901000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	C
4408909150	For manufacturing plywood	2	A
4408909160	Patterned veneer	3	C
4408909191	Rosewood	5	C
4408909192	Ebonywood	5	C
4408909193	Ash	5	C
4408909194	Walnut	5	C
4408909195	Oak	5	C
4408909199	Other	5	C
4408909210	For manufacturing plywood	2	A
4408909220	Patterned veneer	3	C
4408909290	Other	5	C
4408909370	For manufacturing plywood	2	A
4408909380	Patterned veneer	3	C
4408909391	Aspen	5	C
4408909392	Poplar	5	C
4408909393	Maple	5	C
4408909394	Elm	5	C
4408909395	Birch	5	C
4408909396	Basswood	5	C

HSK 2015	Description	Base Rate	Staging Category
4408909410	For manufacturing plywood	2	A
4408909420	Patterned veneer	3	C
4408909490	Other	5	C
4408909912	For manufacturing plywood	2	A
4408909913	Patterned veneer	3	C
4408909914	Baboen	5	C
4408909919	Other	5	C
4408909991	For manufacturing plywood	2	A
4408909992	Patterned veneer	3	C
4408909999	Other	5	C
4409101000	Siding	8	E
4409102000	Flooring	8	E
4409109000	Other	8	E
4409210000	Of bamboo	8	E
4409291000	Siding	8	E
4409292000	Flooring	8	E
4409299000	Other	8	E
4410111000	Unworked or not further worked than sanded	8	E
4410112000	Surface-covered with melamine-impregnated paper	8	E
4410113000	Surface-covered with decorative laminates of plastics	8	E
4410119000	Other	8	E
4410121000	Unworked or not further worked than sanded	8	E
4410129000	Other	8	E
4410191010	Unworked or not further worked than sanded	8	E
4410191090	Other	8	E
4410199010	Unworked or not further worked than sanded	8	E
4410199020	Surface-covered with melamine-impregnated paper	8	E
4410199030	Surface-covered with decorative laminates of plastics	8	E
4410199090	Other	8	E
4410900000	Other	8	D
4411121000	Not mechanically worked or surface covered	8	E
4411122000	Mechanically worked or surface covered	8	E

HSK 2015	Description	Base Rate	Staging Category
4411129000	Other	8	E
4411131000	Not mechanically worked or surface covered	8	E
4411132000	Mechanically worked or surface covered	8	E
4411139000	Other	8	E
4411141000	Not mechanically worked or surface covered	8	E
4411142010	Floor board	8	E
4411142090	Other	8	E
4411149000	Other	8	E
4411921000	Not mechanically worked or surface covered	8	E
4411922010	Floor board	8	E
4411922090	Other	8	E
4411929000	Other	8	E
4411931000	Not mechanically worked or surface covered	8	E
4411932010	Floor board	8	E
4411932090	Other	8	E
4411939000	Other	8	E
4411941000	Not mechanically worked or surface covered	8	E
4411949000	Other	8	E
4412101010	Of a thickness less than 6 mm	8	E
4412101020	Of a thickness not less than 6 mm	8	E
4412102000	Floor board	8	E
4412109010	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	8	E
4412109090	Other	8	E
4412311000	Of a thickness less than 3.2 mm	8	E
4412312000	Of a thickness less than 4 mm but not less than 3.2 mm	8	E
4412313000	Of a thickness less than 6 mm but not less than 4 mm	8	E
4412314010	Of a thickness less than 8mm but not less than 6mm	10	E
4412314020	Of a thickness less than 10mm but not less than 8mm	10	E
4412315000	Of a thickness less than 12 mm but not less than 10 mm	10	E
4412316000	Of a thickness less than 15 mm but not less than 12 mm	10	E

HSK 2015	Description	Base Rate	Staging Category
4412317000	Of a thickness not less than 15 mm	10	E
4412321000	Of a thickness less than 3.2 mm	8	E
4412322000	Of a thickness less than 4 mm but not less than 3.2 mm	8	E
4412323000	Of a thickness less than 6 mm but not less than 4 mm	8	E
4412324010	Of a thickness less than 8mm but not less than 6mm	10	E
4412324020	Of a thickness less than 10mm but not less than 8mm	10	E
4412325000	Of a thickness less than 12 mm but not less than 10 mm	10	E
4412326000	Of a thickness less than 15 mm but not less than 12 mm	10	E
4412327000	Of a thickness not less than 15 mm	10	E
4412391010	Of a thickness less than 6 mm	8	E
4412391090	Other	10	E
4412399010	Of a thickness less than 6 mm	8	E
4412399090	Other	10	E
4412941000	Blockboard	8	E
4412942000	Laminboard	8	E
4412943000	Battenboard	8	E
4412991011	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412991019	Other	8	E
4412991021	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412991029	Other	8	E
4412991031	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412991039	Other	8	E
4412991041	Floor board, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412991042	Floor board, other	8	E
4412991043	Other, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412991049	Other	8	E
4412992010	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412992090	Other	8	E

HSK 2015	Description	Base Rate	Staging Category
4412993010	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412993090	Other	8	E
4412999111	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412999119	Other	8	E
4412999191	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412999199	Other	8	E
4412999211	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412999219	Other	8	E
4412999291	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412999299	Other	8	E
4413000000	Densified wood, in blocks, plates, strips or profile shapes.	8	E
4414000000	Wooden frames for paintings, photographs, mirrors or similar objects.	8	E
4415100000	Cases, boxes, crates, drums and similar packings; cable-drums	8	E
4415200000	Pallets, box pallets and other load boards; pallet collars	8	D
4416000000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	8	E
4417000000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	8	E
4418100000	Windows, French-windows and their frames	8	D
4418200000	Doors and their frames and thresholds	8	E
4418400000	Shuttering for concrete constructional work	8	E
4418500000	Shingles and shakes	8	E
4418600000	Posts and beams	8	E
4418711000	Parquet panels	8	E
4418719000	Other	8	E
4418721000	Parquet panels	8	E
4418729000	Other	8	E

HSK 2015	Description	Base Rate	Staging Category
4418791000	Parquet panels	8	E
4418799000	Other	8	E
4418901000	Cellular wood panels	8	E
4418909000	Other	8	E
4419001000	Bowls	8	E
4419002010	Of bamboo	8	E
4419002090	Other	8	E
4419009000	Other	8	E
4420101000	Statuettes	8	E
4420109000	Other	8	E
4420901000	Wood marquetry and inlaid wood	8	E
4420902010	Cigarette caskets or case	8	E
4420902020	Jewellery casket or case	8	E
4420902030	Other articles of furniture, not falling within Chapter 94	8	E
4420902090	Other	8	E
4420909010	Cigarette, jewellery casket or case	8	E
4420909020	Other articles of furniture, not falling within Chapter 94	8	E
4420909090	Other	8	E
4421100000	Clothes hangers	8	E
4421901010	Bobbins	8	E
4421901090	Other	8	E
4421902000	Match splints; wooden pegs or pins for footwear	8	E
4421903000	Toothpick	8	E
4421904000	Wood paving blocks	8	E
4421905000	Fans and hand screens, nonmechanical; frames and handles therefor and parts of such frames and handles	8	E
4421909000	Other	8	E
4501100000	Natural cork, raw or simply prepared	8	E
4501900000	Other	8	E
4502000000	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	8	E
4503100000	Corks and stoppers	8	E

HSK 2015	Description	Base Rate	Staging Category
4503900000	Other	8	E
4504100000	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	8	E
4504900000	Other	8	E
4601211000	Mats and matting	8	A
4601212000	Screens	8	A
4601221000	Mats and matting	8	A
4601222000	Screens	8	A
4601291000	Mats and matting	8	A
4601292000	Screens	8	A
4601921000	Eunjukbaljang (of width less than 35 cm)	8	A
4601929000	Other	8	A
4601930000	Of rattan	8	A
4601941000	Eunjukbaljang (of width less than 35 cm)	8	A
4601949000	Other	8	A
4601991000	Articles in sheets plaited with plastics	8	A
4601999000	Other	8	A
4602111000	Basket	8	E
4602112000	Trays, dishes and other similar kitchen or tablewares	8	E
4602119000	Other	8	E
4602120000	Of rattan	8	E
4602191000	Articles of rush	8	A
4602199000	Other	8	A
4602900000	Other	8	A
4701001000	Unbleached	0	A
4701002000	Semi-bleached or bleached	0	A
4702000000	Chemical wood pulp, dissolving grades.	0	A
4703110000	Coniferous	0	A
4703190000	Non-coniferous	0	A
4703211000	Semi-bleached	0	A
4703212000	Bleached	0	A
4703291000	Semi-bleached	0	A
4703292000	Bleached	0	A
4704110000	Coniferous	0	A

HSK 2015	Description	Base Rate	Staging Category
4704190000	Non-coniferous	0	A
4704210000	Coniferous	0	A
4704290000	Non-coniferous	0	A
4705000000	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	0	A
4706100000	Cotton linters pulp	0	A
4706200000	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0	A
4706301000	Mechanical	0	A
4706302000	Chemical	0	A
4706303000	Semi-chemical	0	A
4706911000	Unbleached	0	A
4706912000	Semi-bleached or bleached	0	A
4706921000	Unbleached	0	A
4706922000	Semi-bleached or bleached	0	A
4706931000	Unbleached	0	A
4706932000	Semi-bleached or bleached	0	A
4707100000	Unbleached kraft paper or paperboard or corrugated paper or paperboard	0	A
4707200000	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0	A
4707300000	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	0	A
4707900000	Other, including unsorted waste and scrap	0	A
4801000000	Newsprint, in rolls or sheets.	0	A
4802100000	Hand-made paper and paperboard	0	A
4802200000	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	0	A
4802400000	Wallpaper base	0	A
4802541010	Multi-ply paper and paperboard, bleached each layer	0	A
4802541090	Other	0	A
4802549010	Multi-ply paper and paperboard, bleached each layer	0	A
4802549090	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
4802551010	Multi-ply paper and paperboard, bleached each layer	0	A
4802551020	Copy or duplicating paper	0	A
4802551030	Business machine paper and continuous forms bond(including Optical Mark Reading paper and Optical Character Reading paper)	0	A
4802551040	Fancy paper	0	A
4802551090	Other	0	A
4802559010	Multi-ply paper and paperboard, bleached each layer	0	A
4802559090	Other	0	A
4802561010	Multi-ply paper and paperboard, bleached each layer	0	A
4802561020	Copy or duplicating paper	0	A
4802561030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	A
4802561040	Fancy paper	0	A
4802561090	Other	0	A
4802569010	Multi-ply paper and paperboard, bleached each layer	0	A
4802569090	Other	0	A
4802571010	Multi-ply paper and paperboard, bleached each layer	0	A
4802571020	Copy or duplicating paper	0	A
4802571030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	A
4802571040	Fancy paper	0	A
4802571090	Other	0	A
4802579010	Multi-ply paper and paperboard, bleached each layer	0	A
4802579090	Other	0	A
4802581010	Multi-ply paper and paperboard, bleached each layer	0	A
4802581020	Fancy paper	0	A
4802581090	Other	0	A
4802582010	Multi-ply paper and paperboard, bleached each layer	0	A
4802582090	Other	0	A
4802589010	Multi-ply paper and paperboard, bleached each layer	0	A
4802589090	Other	0	A
4802611010	Multi-ply paper and paperboard, bleached each layer	0	A

HSK 2015	Description	Base Rate	Staging Category
4802611020	Copy or duplicating paper	0	A
4802611030	Business machine paper and continuous forms bond (including OMR paper and OCR paper)	0	A
4802611040	Fancy paper	0	A
4802611090	Other	0	A
4802619010	Multi-ply paper and paperboard, bleached each layer	0	A
4802619090	Other	0	A
4802621010	Multi-ply paper and paperboard, bleached each layer	0	A
4802621020	Copy or duplicating paper	0	A
4802621030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	A
4802621040	Fancy paper	0	A
4802621090	Other	0	A
4802629010	Multi-ply paper and paperboard, bleached each layer	0	A
4802629090	Other	0	A
4802691010	Multi-ply paper and paperboard, bleached each layer	0	A
4802691020	Copy or duplicating paper	0	A
4802691030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	A
4802691040	Fancy paper	0	A
4802691090	Other	0	A
4802699010	Multi-ply paper and paperboard, bleached each layer	0	A
4802699090	Other	0	A
4803001000	Toilet or facial tissue stock for household or sanitary purposes	0	A
4803002000	Cellulose wadding and webs of cellulose fibres	0	A
4803009000	Other	0	A
4804110000	Unbleached	0	A
4804190000	Other	0	A
4804210000	Unbleached	0	A
4804290000	Other	0	A
4804311000	Electric insulating paper and paper board	0	A
4804312000	Condenser paper and paperboard	0	A
4804313000	Wrapping paper and paperboard	0	A

HSK 2015	Description	Base Rate	Staging Category
4804319000	Other	0	A
4804391000	Electric insulating paper and paperboard	0	A
4804392000	Condenser paper and paperboard	0	A
4804393000	Wrapping paper and paperboard	0	A
4804399000	Other	0	A
4804411010	Weighing less than 200 g/m ²	0	A
4804411090	Other	0	A
4804419010	Weighing less than 200 g/m ²	0	A
4804419090	Other	0	A
4804421010	Base stock for milk cartons and other beverage containers	0	A
4804421020	Folding carton stock (Including cosmetic, pharmaceutical, cigarette case and the like)	0	A
4804421030	Base stock for trays, dishes, plates, cups and the like	0	A
4804421090	Other	0	A
4804429010	Base stock for milk cartons and other beverage containers	0	A
4804429020	Folding carton stock(Including cosmetic, pharmaceutical, cigarette case and the like)	0	A
4804429030	Base stock for trays, dishes, plates, cups and the like	0	A
4804429090	Other	0	A
4804491000	Weighing less than 200 g/m ²	0	A
4804499000	Other	0	A
4804510000	Unbleached	0	A
4804521000	Base stock for milk cartons and other beverage containers	0	A
4804522000	Folding carton stock(Including cosmetic, pharmaceutical, cigarette case and the like)	0	A
4804523000	Base stock for trays, dishes, plates, cups and the like	0	A
4804529000	Other	0	A
4804590000	Other	0	A
4805110000	Semi-chemical fluting paper	0	A
4805120000	Straw fluting paper	0	A
4805190000	Other	0	A
4805241000	Multi-ply paper and paperboard, bleached each layer	0	A
4805249000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
4805251000	Multi-ply paper and paperboard, bleached each layer	0	A
4805259000	Other	0	A
4805300000	Sulphite wrapping paper	0	A
4805400000	Filter paper and paperboard	0	A
4805500000	Felt paper and paperboard	0	A
4805911000	Multi-ply paper and paperboard, bleached each layer	0	A
4805919010	Condenser paper and paperboard	0	A
4805919090	Other	0	A
4805921000	Multi-ply paper and paperboard, bleached each layer	0	A
4805929000	Other	0	A
4805931000	Multi-ply paper and paperboard, bleached each layer	0	A
4805939000	Other	0	A
4806100000	Vegetable parchment	0	A
4806200000	Greaseproof papers	0	A
4806300000	Tracing papers	0	A
4806401000	Glassine paper	0	A
4806409000	Other	0	A
4807000000	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	0	A
4808100000	Corrugated paper and paperboard, whether or not perforated	0	A
4808401000	For sack	0	A
4808409000	Other	0	A
4808900000	Other	0	A
4809201000	One-ply	0	A
4809202000	Multi-ply	0	A
4809901000	Transfer paper	0	A
4809902010	Weighing not less than 65g/m ²	0	A
4809902090	Other	0	A
4809903000	Graphic art paper	0	A
4809904000	Carbon or similar copying papers	0	A
4809909000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
4810131000	Printing or writing paper and paperboard	0	A
4810139000	Other	0	A
4810141000	Printing or writing paper and paperboard	0	A
4810149000	Other	0	A
4810191000	Printing or writing paper and paperboard	0	A
4810199000	Other	0	A
4810220000	Light-weight coated paper	0	A
4810290000	Other	0	A
4810311000	Folding carton stock(Including cosmetic, pharmaceutical, cigarette case and the like)	0	A
4810312000	Base stock for trays, dishes, plates, cups and the like	0	A
4810319000	Other	0	A
4810321000	Folding carton stock(Including cosmetic, pharmaceutical, cigarette case and the like)	0	A
4810322000	Base stock for trays, dishes, plates, cups and the like	0	A
4810329000	Other	0	A
4810390000	Other	0	A
4810921010	Weighing not more than 250g/m ²	0	A
4810921090	Other	0	A
4810922000	Ivory duplex board with white back	0	A
4810929000	Other	0	A
4810991000	Matrix paper	0	A
4810992000	Filter paper	0	A
4810999000	Other	0	A
4811101000	Roofing paper	0	A
4811109000	Other	0	A
4811410000	Self-adhesive	0	A
4811490000	Other	0	A
4811511000	Weighing more than 150 g/m ² but not more than 265 g/m ²	0	A
4811519011	Floor coverings on a base of paper or of paperboard	0	A
4811519019	Other	0	A
4811519090	Other	0	A
4811590000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
4811600000	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	0	A
4811901010	Ruled, lined or squared	0	A
4811901090	Other	0	A
4811902010	Cellulose wadding	0	A
4811902090	Other	0	A
4812000000	Filter blocks, slabs and plates, of paper pulp.	0	A
4813100000	In the form of booklets or tubes	0	A
4813200000	In rolls of a width not exceeding 5 cm	0	A
4813900000	Other	0	A
4814201000	Wall paper	0	A
4814202000	Lincrusta	0	A
4814209000	Other	0	A
4814901010	Of kohemp fiber	0	A
4814901090	Other	0	A
4814909000	Other	0	A
4816201000	One ply	0	A
4816202000	Multi-ply	0	A
4816901000	Transfer paper	0	A
4816902010	Weighing not less than 65g/m ²	0	A
4816902090	Other	0	A
4816903000	Graphic art paper	0	A
4816904000	Carbon or similar copying papers	0	A
4816905000	Duplicator stencils	0	A
4816909000	Other	0	A
4817100000	Envelopes	0	A
4817200000	Letter cards, plain postcards and correspondence cards	0	A
4817300000	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	0	A
4818100000	Toilet paper	0	A
4818200000	Handkerchiefs, cleansing or facial tissues and towels	0	A
4818300000	Tablecloths and serviettes	0	A
4818500000	Articles of apparel and clothing accessories	0	A

HSK 2015	Description	Base Rate	Staging Category
4818900000	Other	0	A
4819100000	Cartons, boxes and cases, of corrugated paper or paperboard	0	A
4819200000	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	0	A
4819300000	Sacks and bags, having a base of a width of 40 cm or more	0	A
4819400000	Other sacks and bags, including cones	0	A
4819501000	Suitable for packing liquid	0	A
4819509000	Other	0	A
4819600000	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	0	A
4820100000	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	0	A
4820200000	Exercisebooks	0	A
4820300000	Binders (other than book covers), folders and file covers	0	A
4820400000	Manifold business forms and interleaved carbon sets	0	A
4820500000	Albums for samples or for collections	0	A
4820900000	Other	0	A
4821100000	Printed	0	A
4821900000	Other	0	A
4822100000	Of a kind used for winding textile yarn	0	A
4822900000	Other	0	A
4823200000	Filter paper and paperboard	0	A
4823400000	Rolls, sheets and dials, printed for self-recording apparatus	0	A
4823610000	Of bamboo	0	A
4823690000	Other	0	A
4823700000	Moulded or pressed articles of paper pulp	0	A
4823901010	Cards punched	0	A
4823901090	Other	0	A
4823902000	Electric insulating paper	0	A
4823903011	Floor coverings on a base of paper or of paperboard	0	A
4823903019	Other	0	A
4823903021	Floor coverings on a base of paper or of paperboard	0	A

HSK 2015	Description	Base Rate	Staging Category
4823903029	Other	0	A
4823903090	Other	0	A
4823905000	Perforated paper for jacquard weaving machines	0	A
4823909011	Floor coverings on a base of paper or of paperboard	0	A
4823909019	Other	0	A
4823909090	Other	0	A
4901101000	Printed in Korean	0	A
4901109000	Other	0	A
4901911000	Printed in Korean	0	A
4901919000	Other	0	A
4901991000	Printed in Korean	0	A
4901999000	Other	0	A
4902101010	Newspapers	0	A
4902101090	Other	0	A
4902109000	Other	0	A
4902901010	Journals	0	A
4902901090	Other	0	A
4902909010	Journals	0	A
4902909090	Other	0	A
4903000000	Children's picture, drawing or colouring books.	0	A
4904000000	Music, printed or in manuscript, whether or not bound or illustrated.	0	A
4905100000	Globes	0	A
4905911000	Maps and hydrographic chart	0	A
4905919000	Other	0	A
4905990000	Other	0	A
4906001000	Plans	0	A
4906002000	Drawings	0	A
4906009000	Other	0	A
4907001000	Unused postage stamp	0	A
4907002000	Air way bill	0	A
4907009000	Other	0	A
4908100000	Transfers (decalcomanias), vitrifiable	0	A
4908901000	Transfers (decalcomanias) for cushion flooring sheet	0	A

HSK 2015	Description	Base Rate	Staging Category
4908909000	Other	0	A
4909000000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	0	A
4910001000	Of paper or paperboard	0	A
4910009000	Other	0	A
4911100000	Trade advertising material, commercial catalogues and the like	0	A
4911911000	Printed plans and drawings	0	A
4911919000	Other	0	A
4911990000	Other	0	A
5001000000	Silk-worm cocoons suitable for reeling.	51% or 5,276won/kg whichever is the greater	A
5002001010	Not more than 20 decitex	3	A
5002001020	More than 20 decitex but not more than 25.56 decitex	51.7% or 17,215won/kg whichever is the greater	A
5002001030	More than 25.56 decitex but not more than 28.89 decitex	51.7% or 17,215won/kg whichever is the greater	A
5002001040	More than 28.89 decitex but not more than 36.67 decitex	51.7% or 17,215won/kg whichever is the greater	A
5002001050	More than 36.67 decitex	51.7% or 17,215won/kg whichever is the greater	A
5002002000	Doupion silk	3	A
5002009000	Other	8	A
5003001000	Not carded or combed	2	A
5003009000	Other	2	A
5004000000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	3	A
5005001000	Hand made yarn	3	A
5005002000	Yarn spun from silk waste	3	A
5005003000	Yarn spun from noil silk	3	A
5006001000	Silk yarn	8	A
5006002000	Hand made yarn	8	A

HSK 2015	Description	Base Rate	Staging Category
5006003000	Yarn spun from silk waste	8	A
5006004000	Yarn spun from noil silk	8	A
5006005000	Silk worm gut	8	A
5007100000	Fabrics of noil silk	13	A
5007201000	Silk fabrics, grey	13	A
5007202010	Shibori	13	A
5007202020	Satin	13	A
5007202030	Crepe de chine	13	A
5007202090	Other	13	A
5007209000	Other	13	A
5007901000	Silk fabrics, grey	13	A
5007902000	Silk woven fabrics, mixed with acetate yarn	13	A
5007903000	Silk woven fabrics, mixed with other man-made fiber	13	A
5007904000	Silk woven fabrics, mixed with wool	13	A
5007909000	Other	13	A
5101110000	Shorn wool	0	A
5101190000	Other	0	A
5101210000	Shorn wool	0	A
5101290000	Other	0	A
5101300000	Carbonised	0	A
5102110000	Of Kashmir (cashmere) goats	0	A
5102190000	Other	0	A
5102200000	Coarse animal hair	0	A
5103100000	Noils of wool or of fine animal hair	0	A
5103200000	Other waste of wool or of fine animal hair	0	A
5103300000	Waste of coarse animal hair	0	A
5104000000	Garnetted stock of wool or of fine or coarse animal hair.	0	A
5105100000	Carded wool	0	A
5105210000	Combed wool in fragments	0	A
5105290000	Other	0	A
5105310000	Of Kashmir (cashmere) goats	0	A
5105390000	Other	0	A
5105400000	Coarse animal hair, carded or combed	0	A

HSK 2015	Description	Base Rate	Staging Category
5106101000	Of all wool	8	A
5106109000	Other	8	A
5106201000	Mixed with polyester fiber	8	A
5106202000	Mixed with polyamide fiber	8	A
5106203000	Mixed with acrylic fiber	8	A
5106204000	Mixed with other synthetic fiber	8	A
5106209000	Other	8	A
5107101000	Of all wool	8	A
5107102000	Mixed with synthetic fiber	8	A
5107109000	Mixed with other fiber	8	A
5107201000	Mixed with polyester fiber	8	A
5107202000	Mixed with polyamide fiber	8	A
5107203000	Mixed with acrylic fiber	8	A
5107204000	Mixed with other synthetic fiber	8	A
5107209000	Mixed with other fiber	8	A
5108100000	Carded	8	A
5108200000	Combed	8	A
5109101000	Yarn of wool	8	A
5109109000	Yarn of fine animal hair	8	A
5109901000	Yarn of wool	8	A
5109909000	Yarn of fine animal hair	8	A
5110000000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	8	A
5111111000	Of wool	13	A
5111112000	Of fine animal hair	13	A
5111191000	Of wool	13	A
5111192000	Of fine animal hair	13	A
5111200000	Other, mixed mainly or solely with man-made filaments	13	A
5111300000	Other, mixed mainly or solely with man-made staple fibres	13	A
5111900000	Other	13	A
5112111000	Of wool	13	A
5112112000	Of fine animal hair	13	A
5112191000	Of wool	13	A
5112192000	Of fine animal hair	13	A

HSK 2015	Description	Base Rate	Staging Category
5112200000	Other, mixed mainly or solely with man-made filaments	13	A
5112300000	Other, mixed mainly or solely with man-made staple fibres	13	A
5112900000	Other	13	A
5113000000	Woven fabrics of coarse animal hair or of horsehair.	13	A
5201001000	Seed cotton	0	A
5201009010	Less than 23.2 mm (7/8 inch) of fibre-length	0	A
5201009020	Not less than 23.2 mm (7/8 inch), but less than 25.4 mm (1 inch) of fibre-length	0	A
5201009030	Not less than 25.4 mm (1 inch), but less than 28.5 mm (1-1/8 inch) of fibre-length	0	A
5201009050	Not less than 28.5 mm (1-1/8 inch), but less than 34.9 mm (1-3/8 inch) of fiber length	0	A
5201009060	Not less than 34.9 mm (1-3/8 inch) of fiber-length	0	A
5202100000	Yarn waste (including thread waste)	0	A
5202910000	Garnetted stock	0	A
5202990000	Other	0	A
5203000000	Cotton, carded or combed.	0	A
5204110000	Containing 85 % or more by weight of cotton	8	A
5204190000	Other	8	A
5204200000	Put up for retail sale	8	A
5205111000	Unbleached or not mercerized	8	A
5205119000	Other	8	A
5205121010	Measuring not more than 370.37 decitex but not less than 232.56 decitex (not less than 27 metric number but not exceeding 43 metric number). excluding open end yarn	1	A
5205121090	Other	8	A
5205129000	Other	8	A
5205131000	Unbleached or not mercerized	8	A
5205139000	Other	8	A
5205141000	Unbleached or not mercerized	8	A
5205149000	Other	8	A
5205151000	Unbleached or not mercerized	8	A
5205159000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
5205211000	Unbleached or not mercerized	8	A
5205219000	Other	8	A
5205221000	Unbleached or not mercerized	8	A
5205229000	Other	8	A
5205231000	Unbleached or not mercerized	8	A
5205239000	Other	8	A
5205241000	Unbleached or not mercerized	8	A
5205249000	Other	8	A
5205261000	Unbleached or not mercerized	8	A
5205269000	Other	8	A
5205271000	Unbleached or not mercerized	8	A
5205279000	Other	8	A
5205281000	Unbleached or not mercerized	8	A
5205289000	Other	8	A
5205311000	Unbleached or not mercerized	8	A
5205319000	Other	8	A
5205321010	Measuring not more than 370.37 decitex but not less than 232.56 decitex(not less than 27 metric number but not exceeding 43 metric number). excluding open end yarn	1	A
5205321090	Other	8	A
5205329000	Other	8	A
5205331000	Unbleached or not mercerized	8	A
5205339000	Other	8	A
5205341000	Unbleached or not mercerized	8	A
5205349000	Other	8	A
5205351000	Unbleached or not mercerized	8	A
5205359000	Other	8	A
5205411000	Unbleached or not mercerized	8	A
5205419000	Other	8	A
5205421000	Unbleached or not mercerized	8	A
5205429000	Other	8	A
5205431000	Unbleached or not mercerized	8	A
5205439000	Other	8	A
5205441000	Unbleached or not mercerized	8	A
5205449000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
5205461000	Unbleached or not mercerized	8	A
5205469000	Other	8	A
5205471000	Unbleached or not mercerized	8	A
5205479000	Other	8	A
5205481000	Unbleached or not mercerized	8	A
5205489000	Other	8	A
5206111000	Unbleached or not mercerized	8	A
5206119000	Other	8	A
5206121000	Unbleached or not mercerized	8	A
5206129000	Other	8	A
5206131000	Unbleached or not mercerized	8	A
5206139000	Other	8	A
5206141000	Unbleached or not mercerized	8	A
5206149000	Other	8	A
5206151000	Unbleached or not mercerized	8	A
5206159000	Other	8	A
5206211000	Unbleached or not mercerized	8	A
5206219000	Other	8	A
5206221000	Unbleached or not mercerized	8	A
5206229000	Other	8	A
5206231000	Unbleached or not mercerized	8	A
5206239000	Other	8	A
5206241000	Unbleached or not mercerized	8	A
5206249000	Other	8	A
5206251000	Unbleached or not mercerized	8	A
5206259000	Other	8	A
5206311000	Unbleached or not mercerized	8	A
5206319000	Other	8	A
5206321000	Unbleached or not mercerized	8	A
5206329000	Other	8	A
5206331000	Unbleached or not mercerized	8	A
5206339000	Other	8	A
5206341000	Unbleached or not mercerized	8	A
5206349000	Other	8	A
5206351000	Unbleached or not mercerized	8	A

HSK 2015	Description	Base Rate	Staging Category
5206359000	Other	8	A
5206411000	Unbleached or not mercerized	8	A
5206419000	Other	8	A
5206421000	Unbleached or not mercerized	8	A
5206429000	Other	8	A
5206431000	Unbleached or not mercerized	8	A
5206439000	Other	8	A
5206441000	Unbleached or not mercerized	8	A
5206449000	Other	8	A
5206451000	Unbleached or not mercerized	8	A
5206459000	Other	8	A
5207101000	Unbleached or not mercerized	8	A
5207109000	Other	8	A
5207901000	Unbleached or not mercerized	8	A
5207909000	Other	8	A
5208110000	Plain weave, weighing not more than 100 g/m ²	10	A
5208120000	Plain weave, weighing more than 100 g/m ²	10	A
5208130000	3-thread or 4-thread twill, including cross twill	10	A
5208190000	Other fabrics	10	A
5208210000	Plain weave, weighing not more than 100 g/m ²	10	A
5208220000	Plain weave, weighing more than 100 g/m ²	10	A
5208230000	3-thread or 4-thread twill, including cross twill	10	A
5208290000	Other fabrics	10	A
5208310000	Plain weave, weighing not more than 100 g/m ²	10	A
5208320000	Plain weave, weighing more than 100 g/m ²	10	A
5208330000	3-thread or 4-thread twill, including cross twill	10	A
5208390000	Other fabrics	10	A
5208410000	Plain weave, weighing not more than 100 g/m ²	10	A
5208420000	Plain weave, weighing more than 100 g/m ²	10	A
5208430000	3-thread or 4-thread twill, including cross twill	10	A
5208490000	Other fabrics	10	A

HSK 2015	Description	Base Rate	Staging Category
5208510000	Plain weave, weighing not more than 100 g/m ²	10	A
5208520000	Plain weave, weighing more than 100 g/m ²	10	A
5208591000	3-thread or 4-thread twill, including cross twill	10	A
5208599000	Other	10	A
5209110000	Plain weave	10	A
5209120000	3-thread or 4-thread twill, including cross twill	10	A
5209190000	Other fabrics	10	A
5209210000	Plain weave	10	A
5209220000	3-thread or 4-thread twill, including cross twill	10	A
5209290000	Other fabrics	10	A
5209310000	Plain weave	10	A
5209320000	3-thread or 4-thread twill, including cross twill	10	A
5209390000	Other fabrics	10	A
5209410000	Plain weave	10	A
5209420000	Denim	10	A
5209430000	Other fabrics of 3-thread or 4-thread twill, including cross twill	10	A
5209490000	Other fabrics	10	A
5209510000	Plain weave	10	A
5209520000	3-thread or 4-thread twill, including cross twill	10	A
5209590000	Other fabrics	10	A
5210110000	Plain weave	10	A
5210191000	3-thread or 4-thread twill, including cross twill	10	A
5210199000	Other	10	A
5210210000	Plain weave	10	A
5210291000	3-thread or 4-thread twill, including cross twill	10	A
5210299000	Other	10	A
5210310000	Plain weave	10	A
5210320000	3-thread or 4-thread twill, including cross twill	10	A
5210390000	Other fabrics	10	A
5210410000	Plain weave	10	A
5210491000	3-thread or 4-thread twill, including cross twill	10	A

HSK 2015	Description	Base Rate	Staging Category
5210499000	Other	10	A
5210510000	Plain weave	10	A
5210590000	Other fabrics	10	A
5211110000	Plain weave	10	A
5211120000	3-thread or 4-thread twill, including cross twill	10	A
5211190000	Other fabrics	10	A
5211200000	Bleached	10	A
5211310000	Plain weave	10	A
5211320000	3-thread or 4-thread twill, including cross twill	10	A
5211390000	Other fabrics	10	A
5211410000	Plain weave	10	A
5211420000	Denim	10	A
5211430000	Other fabrics of 3-thread or 4-thread twill, including cross twill	10	A
5211490000	Other fabrics	10	A
5211510000	Plain weave	10	A
5211520000	3-thread or 4-thread twill, including cross twill	10	A
5211590000	Other fabrics	10	A
5212110000	Unbleached	10	A
5212120000	Bleached	10	A
5212130000	Dyed	10	A
5212140000	Of yarns of different colours	10	A
5212150000	Printed	10	A
5212210000	Unbleached	10	A
5212220000	Bleached	10	A
5212230000	Dyed	10	A
5212240000	Of yarns of different colours	10	A
5212250000	Printed	10	A
5301100000	Flax, raw or retted	2	A
5301210000	Broken or scutched	2	A
5301290000	Other	2	A
5301301000	Flax tow	2	A
5301302000	Flax waste	2	A
5302100000	True hemp, raw or retted	2	A
5302901000	True hemp, broken, scutched, hackled or otherwise processed, but	2	A

HSK 2015	Description	Base Rate	Staging Category
	not spun.		
5302902010	Tow of true hemp	2	A
5302902020	Waste of true hemp	2	A
5303101000	Jute	2	A
5303102000	Other textile bast fibres	2	A
5303901010	Jute	2	A
5303901090	Other textile bast fibres	2	A
5303909010	Tow and waste of jute	2	A
5303909090	Tow and waste of other textile bast fibres	2	A
5305001000	Of coconut (coir)	2	A
5305002000	Of abaca	2	A
5305003000	Of sisal and the genus Agave	2	A
5305009000	Other	2	A
5306101000	Of all flax	8	A
5306102000	Of mixed	8	A
5306201000	Of all flax	8	A
5306202000	Of mixed	8	A
5307101000	Of jute	8	A
5307109000	Other	8	A
5307201000	Of jute	8	A
5307209000	Other	8	A
5308100000	Coir yarn	8	A
5308200000	True hemp yarn	8	A
5308901000	Ramie yarn	8	A
5308909000	Other	8	A
5309110000	Unbleached or bleached	2	A
5309190000	Other	2	A
5309210000	Unbleached or bleached	2	A
5309290000	Other	2	A
5310101000	Jute fabrics	8	A
5310109000	Other	8	A
5310901000	Jute fabrics	8	A
5310909000	Other	8	A
5311001000	Of ramie	8	A
5311002000	Of true hemp	8	A

HSK 2015	Description	Base Rate	Staging Category
5311003000	Of paper yarn	8	A
5311009000	Other	8	A
5401101000	Of nylon or other polyamides	8	A
5401102000	Of polyesters	8	A
5401103000	Of acrylic polymers	8	A
5401109000	Other	8	A
5401201000	Of viscose rayon	8	A
5401202000	Of cellulose acetate	8	A
5401209000	Other	8	A
5402110000	Of aramids	8	A
5402191011	For tire cord	8	A
5402191012	For fishing net	8	A
5402191019	For other	8	A
5402191021	For tire cord	8	A
5402191022	For fishing net	8	A
5402191029	For other	8	A
5402191090	Other	8	A
5402199000	Other	8	A
5402200000	High tenacity yarn of polyesters	8	A
5402311010	Of nylon 6	8	A
5402311020	Of nylon 66	8	A
5402311090	Other	8	A
5402319000	Other	8	A
5402321010	Of nylon 6	8	A
5402321020	Of nylon 66	8	A
5402321090	Other	8	A
5402329000	Other	8	A
5402331000	Of poly trimethylene terephthalate	8	A
5402339000	Other	8	A
5402340000	Of polypropylene	8	A
5402390000	Other	8	A
5402440000	Elastomeric	8	A
5402451010	Of nylon 6	8	A
5402451020	Of nylon 66	8	A
5402451090	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
5402459000	Other	8	A
5402461000	Of poly trimethylene terephthalate	8	A
5402469000	Other	8	A
5402471000	Of poly trimethylene terephthalate	8	A
5402479000	Other	8	A
5402480000	Other, of polypropylene	8	A
5402491000	Of acrylic polymers	8	A
5402499000	Other	8	A
5402510000	Of nylon or other polyamides	8	A
5402520000	Of polyesters	8	A
5402591000	Of acrylic polymers	8	A
5402599000	Other	8	A
5402610000	Of nylon or other polyamides	8	A
5402620000	Of polyesters	8	A
5402691000	Of acrylic polymers	8	A
5402692000	Of polyvinyl alcohol	8	A
5402699000	Other	8	A
5403100000	High tenacity yarn of viscose rayon	1	A
5403311000	Textured yarn	1	A
5403319000	Other	1	A
5403321000	Textured yarn	1	A
5403329000	Other	1	A
5403331000	Textured yarn	8	A
5403339000	Other	8	A
5403391000	Textured yarn	8	A
5403399000	Other	8	A
5403411000	Textured yarn	1	A
5403419000	Other	1	A
5403421000	Textured yarn	8	A
5403429000	Other	8	A
5403491000	Textured yarn	8	A
5403499000	Other	8	A
5404110000	Elastomeric	8	A
5404120000	Other, of polypropylene	8	A
5404191000	Of nylon or other polyamides	8	A

HSK 2015	Description	Base Rate	Staging Category
5404192000	Of polyurethane	8	A
5404193000	Of polyvinyl alcohol	8	A
5404199000	Other	8	A
5404901000	Of strip	8	A
5404909000	Other	8	A
5405001000	Monofilament	8	A
5405009000	Other	8	A
5406001000	Synthetic filament yarn	8	A
5406002000	Artificial filament yarn	8	A
5407101000	Of nylon or other polyamides	8	A
5407102000	Of polyesters	8	A
5407200000	Woven fabrics obtained from strip or the like	8	A
5407300000	Fabrics specified in note 9 to section XI	8	A
5407410000	Unbleached or bleached	8	A
5407420000	Dyed	8	A
5407430000	Of yarns of different colours	8	A
5407440000	Printed	8	A
5407510000	Unbleached or bleached	8	A
5407520000	Dyed	8	A
5407530000	Of yarns of different colours	8	A
5407540000	Printed	8	A
5407611000	Unbleached or bleached	8	A
5407612000	Dyed	8	A
5407613000	Of yarns of different colours	8	A
5407614000	Printed	8	A
5407691000	Unbleached or bleached	8	A
5407692000	Dyed	8	A
5407693000	Of yarns of different colours	8	A
5407694000	Printed	8	A
5407711000	Of acrylic polymers	8	A
5407719000	Other	8	A
5407721000	Of acrylic polymers	8	A
5407729000	Other	8	A
5407731000	Of acrylic polymers	8	A
5407739000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
5407741000	Of acrylic polymers	8	A
5407749000	Other	8	A
5407811000	Of nylon or other polyamides	8	A
5407812000	Of polyesters	8	A
5407813000	Of acrylic polymers	8	A
5407819000	Other	8	A
5407821000	Of nylon or other polyamides	8	A
5407822000	Of polyesters	8	A
5407823000	Of acrylic polymers	8	A
5407829000	Other	8	A
5407831000	Of nylon or other polyamides	8	A
5407832000	Of polyesters	8	A
5407833000	Of acrylic polymers	8	A
5407839000	Other	8	A
5407841000	Of nylon or other polyamides	8	A
5407842000	Of polyesters	8	A
5407843000	Of acrylic polymers	8	A
5407849000	Other	8	A
5407911000	Of nylon or other polyamides	8	A
5407912000	Of polyesters	8	A
5407913000	Of acrylic polymers	8	A
5407919000	Other	8	A
5407921000	Of nylon or other polyamides	8	A
5407922000	Of polyesters	8	A
5407923000	Of acrylic polymers	8	A
5407929000	Other	8	A
5407931000	Of nylon or other polyamides	8	A
5407932000	Of polyesters	8	A
5407933000	Of acrylic polymers	8	A
5407939000	Other	8	A
5407941000	Of nylon or other polyamides	8	A
5407942000	Of polyesters	8	A
5407943000	Of acrylic polymers	8	A
5407949000	Other	8	A
5408100000	Woven fabrics obtained from high tenacity yarn of viscose rayon	8	A

HSK 2015	Description	Base Rate	Staging Category
5408210000	Unbleached or bleached	8	A
5408220000	Dyed	8	A
5408230000	Of yarns of different colours	8	A
5408240000	Printed	8	A
5408310000	Unbleached or bleached	8	A
5408320000	Dyed	8	A
5408330000	Of yarns of different colours	8	A
5408340000	Printed	8	A
5501100000	Of nylon or other polyamides	8	A
5501200000	Of polyesters	8	A
5501301000	Acrylic	8	A
5501302000	Modacrylic	8	A
5501400000	Of polypropylene	8	A
5501900000	Other	8	A
5502001000	Of viscose rayon	7.5	A
5502002010	Less than 44,000 decitex	7.5	A
5502002020	Not less than 44,000 decitex	7.5	A
5502009000	Other	7.5	A
5503111000	Of special section face	8	A
5503119000	Other	8	A
5503191000	Of special section face	8	A
5503199000	Other	8	A
5503201000	Of special section face	8	A
5503209010	Of poly trimethylene terephthalate	8	A
5503209090	Other	8	A
5503301010	Of special section face	8	A
5503301020	Of conjugated section face	8	A
5503301090	Other	8	A
5503302010	Of special section face	8	A
5503302020	Of conjugated section face	8	A
5503302090	Other	8	A
5503400000	Of polypropylene	8	A
5503900000	Other	8	A
5504101000	Of special section face	1	A
5504102000	Of polynosic section face	1	A

HSK 2015	Description	Base Rate	Staging Category
5504109000	Other	1	A
5504901000	Of cellulose acetate	8	A
5504902000	Of lyocell	2	A
5504909000	Other	8	A
5505100000	Of synthetic fibres	2	A
5505200000	Of artificial fibres	2	A
5506101000	Of special section face	8	A
5506109000	Other	8	A
5506201000	Of special section face	8	A
5506209000	Other	8	A
5506301010	Of special section face	8	A
5506301020	Of conjugated section face	8	A
5506301090	Other	8	A
5506302010	Of special section face	8	A
5506302020	Of conjugated section face	8	A
5506302090	Other	8	A
5506900000	Other	8	A
5507001010	Of special section face	8	A
5507001020	Of polynosic section face	8	A
5507001090	Other	8	A
5507002000	Of cellulose acetate	8	A
5507009000	Other	8	A
5508101000	Of nylon or other polyamides	8	A
5508102000	Of polyesters	8	A
5508103000	Acrylic or modacrylic	8	A
5508109000	Other	8	A
5508201000	Of viscose rayon	8	A
5508202000	Of cellulose acetate	8	A
5508209000	Other	8	A
5509111000	High tenacity yarn	8	A
5509119000	Other	8	A
5509121000	High tenacity yarn	8	A
5509129000	Other	8	A
5509211000	High tenacity yarn	8	A
5509219000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
5509221000	High tenacity yarn	8	A
5509229000	Other	8	A
5509311000	Acrylic	8	A
5509312000	Modacrylic	8	A
5509321000	Acrylic	8	A
5509322000	Modacrylic	8	A
5509410000	Single yarn	8	A
5509420000	Multiple (folded) or cabled yarn	8	A
5509510000	Mixed mainly or solely with artificial staple fibres	8	A
5509520000	Mixed mainly or solely with wool or fine animal hair	8	A
5509530000	Mixed mainly or solely with cotton	8	A
5509590000	Other	8	A
5509611000	Acrylic	8	A
5509612000	Modacrylic	8	A
5509621000	Acrylic	8	A
5509622000	Modacrylic	8	A
5509691010	Acrylic	8	A
5509691020	Modacrylic	8	A
5509692010	Acrylic	8	A
5509692020	Modacrylic	8	A
5509911000	Of nylon or other polyamides	8	A
5509919000	Other	8	A
5509921000	Of nylon or other polyamides	8	A
5509929000	Other	8	A
5509990000	Other	8	A
5510111000	Of viscose rayon	8	A
5510112000	Of cellulose acetate	8	A
5510119000	Other	8	A
5510121000	Of viscose rayon	8	A
5510122000	Of cellulose acetate	8	A
5510129000	Other	8	A
5510201000	Of viscose rayon	8	A
5510202000	Of cellulose acetate	8	A
5510209000	Other	8	A
5510301000	Of viscose rayon	8	A

HSK 2015	Description	Base Rate	Staging Category
5510302000	Of cellulose acetate	8	A
5510309000	Other	8	A
5510901000	Of viscose rayon	8	A
5510902000	Of cellulose acetate	8	A
5510909000	Other	8	A
5511101000	Of nylon or other polyamides	8	A
5511102000	Of polyesters	8	A
5511103000	Acrylic or modacrylic	8	A
5511109000	Other	8	A
5511201000	Of nylon or other polyamides	8	A
5511202000	Of polyesters	8	A
5511203000	Acrylic or modacrylic	8	A
5511209000	Other	8	A
5511301000	Of viscose rayon	8	A
5511302000	Of cellulose acetate	8	A
5511309000	Other	8	A
5512110000	Unbleached or bleached	10	A
5512191000	Dyed	10	A
5512192000	Of yarns of different colours	10	A
5512193000	Printed	10	A
5512211000	Acrylic	10	A
5512212000	Modacrylic	10	A
5512290000	Other	10	A
5512911000	Of nylon or other polyamides	10	A
5512919000	Other	10	A
5512991000	Of nylon or other polyamides	10	A
5512999000	Other	10	A
5513110000	Of polyester staple fibres, plain weave	10	A
5513120000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
5513130000	Other woven fabrics of polyester staple fibres	10	A
5513191000	Of nylon or other polyamides	10	A
5513192010	Acrylic	10	A
5513192020	Modacrylic	10	A
5513199000	Other	10	A

HSK 2015	Description	Base Rate	Staging Category
5513210000	Of polyester staple fibres, plain weave	10	A
5513231000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
5513239000	Other	10	A
5513291000	Of nylon or other polyamides	10	A
5513292010	Acrylic	10	A
5513292020	Modacrylic	10	A
5513299000	Other	10	A
5513310000	Of polyester staple fibres, plain weave.	10	A
5513391000	Of nylon or other polyamides	10	A
5513392010	Acrylic	10	A
5513392020	Modacrylic	10	A
5513399000	Other	10	A
5513410000	Of polyester staple fibres, plain weave	10	A
5513491000	Of nylon or other polyamides	10	A
5513492010	Acrylic	10	A
5513492020	Modacrylic	10	A
5513499000	Other	10	A
5514110000	Of polyester staple fibres, plain weave	10	A
5514120000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
5514191000	Of nylon or other polyamides	10	A
5514192010	Acrylic	10	A
5514192020	Modacrylic	10	A
5514193000	Other woven fabrics of polyester staple fibres	10	A
5514199000	Other	10	A
5514210000	Of polyester staple fibres, plain weave	10	A
5514220000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
5514230000	Other woven fabrics of polyester staple fibres	10	A
5514291000	Of nylon or other polyamides	10	A
5514292010	Acrylic	10	A
5514292020	Modacrylic	10	A
5514299000	Other	10	A
5514300000	Of yarns of different colours	10	A

HSK 2015	Description	Base Rate	Staging Category
5514410000	Of polyester staple fibres, plain weave	10	A
5514420000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
5514430000	Other woven fabrics of polyester staple fibres	10	A
5514491000	Of nylon or other polyamides	10	A
5514492010	Acrylic	10	A
5514492020	Modacrylic	10	A
5514499000	Other	10	A
5515111000	Unbleached or bleached	10	A
5515119000	Other	10	A
5515121000	Unbleached or bleached	10	A
5515129000	Other	10	A
5515131000	Unbleached or bleached	10	A
5515139000	Other	10	A
5515191000	Unbleached or bleached	10	A
5515199000	Other	10	A
5515211000	Unbleached or bleached	10	A
5515219000	Other	10	A
5515221000	Unbleached or bleached	10	A
5515229000	Other	10	A
5515291000	Unbleached or bleached	10	A
5515299000	Other	10	A
5515911000	Unbleached or bleached	10	A
5515919000	Other	10	A
5515991000	Unbleached or bleached	10	A
5515999000	Other	10	A
5516111000	Of viscose rayon	10	A
5516112000	Of cellulose acetate	10	A
5516119000	Other	10	A
5516121000	Of viscose rayon	10	A
5516122000	Of cellulose acetate	10	A
5516129000	Other	10	A
5516131000	Of viscose rayon	10	A
5516132000	Of cellulose acetate	10	A
5516139000	Other	10	A

HSK 2015	Description	Base Rate	Staging Category
5516141000	Of viscose rayon	10	A
5516142000	Of cellulose acetate	10	A
5516149000	Other	10	A
5516211000	Of viscose rayon	10	A
5516212000	Of cellulose acetate	10	A
5516219000	Other	10	A
5516221000	Of viscose rayon	10	A
5516222000	Of cellulose acetate	10	A
5516229000	Other	10	A
5516231000	Of viscose rayon	10	A
5516232000	Of cellulose acetate	10	A
5516239000	Other	10	A
5516241000	Of viscose rayon	10	A
5516242000	Of cellulose acetate	10	A
5516249000	Other	10	A
5516311000	Of viscose rayon	10	A
5516312000	Of cellulose acetate	10	A
5516319000	Other	10	A
5516321000	Of viscose rayon	10	A
5516322000	Of cellulose acetate	10	A
5516329000	Other	10	A
5516331000	Of viscose rayon	10	A
5516332000	Of cellulose acetate	10	A
5516339000	Other	10	A
5516341000	Of viscose rayon	10	A
5516342000	Of cellulose acetate	10	A
5516349000	Other	10	A
5516411000	Of viscose rayon	10	A
5516412000	Of cellulose acetate	10	A
5516419000	Other	10	A
5516421000	Of viscose rayon	10	A
5516422000	Of cellulose acetate	10	A
5516429000	Other	10	A
5516431000	Of viscose rayon	10	A
5516432000	Of cellulose acetate	10	A

HSK 2015	Description	Base Rate	Staging Category
5516439000	Other	10	A
5516441000	Of viscose rayon	10	A
5516442000	Of cellulose acetate	10	A
5516449000	Other	10	A
5516911000	Of viscose rayon	10	A
5516912000	Of cellulose acetate	10	A
5516919000	Other	10	A
5516921000	Of viscose rayon	10	A
5516922000	Of cellulose acetate	10	A
5516929000	Other	10	A
5516931000	Of viscose rayon	10	A
5516932000	Of cellulose acetate	10	A
5516939000	Other	10	A
5516941000	Of viscose rayon	10	A
5516942000	Of cellulose acetate	10	A
5516949000	Other	10	A
5601210000	Of cotton	8	A
5601220000	Of man-made fibres	8	A
5601290000	Other	8	A
5601301000	Textile flock	8	A
5601309000	Other	8	A
5602101000	Needleloom felt	8	A
5602102000	Stitch-bonded fiber fabrics	8	A
5602211000	Piano felt	8	A
5602219000	Other	8	A
5602290000	Of other textile materials	8	A
5602900000	Other	8	A
5603111000	Impregnated, coated, covered or laminated	8	A
5603119000	Other	8	A
5603121000	Impregnated, coated, covered or laminated	8	A
5603129000	Other	8	A
5603131000	Impregnated, coated, covered or laminated	8	A
5603139000	Other	8	A
5603141000	Impregnated, coated, covered or laminated	8	A

HSK 2015	Description	Base Rate	Staging Category
5603149000	Other	8	A
5603910000	Weighing not more than 25 g/m ²	8	A
5603920000	Weighing more than 25 g/m ² but not more than 70 g/m ²	8	A
5603930000	Weighing more than 70 g/m ² but not more than 150 g/m ²	8	A
5603940000	Weighing more than 150 g/m ²	8	A
5604100000	Rubber thread and cord, textile covered	8	A
5604901000	Imitation catguts consisting of textile yarn	8	A
5604902000	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	8	A
5604909000	Other	8	A
5605000000	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	8	A
5606001000	Gimped yarn	8	A
5606002000	Chenille yarn	8	A
5606003000	Loop wale-yarn	8	A
5606009000	Other	8	A
5607210000	Binder or baler twine	10	A
5607290000	Other	10	A
5607410000	Binder or baler twine	10	A
5607490000	Other	10	A
5607500000	Of other synthetic fibres	10	A
5607901000	Of jute or other textile bast fibres of heading 53.03	10	A
5607909000	Other	10	A
5608111000	Of synthetic fibres	10	A
5608119000	Other	10	A
5608191000	Of synthetic fibres	10	A
5608199000	Other	10	A
5608901000	Of cotton	10	A
5608909000	Other	10	A
5609001000	Of cotton	8	A
5609002000	Of vegetable fibres, except cotton	8	A

HSK 2015	Description	Base Rate	Staging Category
5609003000	Of man-made fibres	8	A
5609009000	Other	8	A
5701100000	Of wool or fine animal hair	10	A
5701900000	Of other textile materials	10	A
5702100000	"Kelem", "Schumacks", "Karamanie" and similar hand- woven rugs	10	A
5702200000	Floor coverings of coconut fibres (coir)	10	A
5702310000	Of wool or fine animal hair	10	A
5702320000	Of man-made textile materials	10	A
5702390000	Of other textile materials	10	A
5702410000	Of wool or fine animal hair	10	A
5702420000	Of man-made textile materials	10	A
5702490000	Of other textile materials	10	A
5702500000	Other, not of pile construction, not made up	10	A
5702910000	Of wool or fine animal hair	10	A
5702920000	Of man-made textile materials	10	A
5702990000	Of other textile materials	10	A
5703100000	Of wool or fine animal hair	10	A
5703200000	Of nylon or other polyamides	10	A
5703300000	Of other man-made textile materials	10	A
5703900000	Of other textile materials	10	A
5704100000	Tiles, having a maximum surface area of 0.3 m ²	10	A
5704900000	Other	10	A
5705000000	Other carpets and other textile floor coverings, whether or not made up.	10	A
5801101000	Pile fabrics	13	A
5801102000	Chenille fabrics	13	A
5801210000	Uncut weft pile fabrics	13	A
5801220000	Cut corduroy	13	A
5801230000	Other weft pile fabrics	13	A
5801260000	Chenille fabrics	13	A
5801271000	Uncut	13	A
5801272000	Cut	13	A
5801310000	Uncut weft pile fabrics	13	A
5801320000	Cut corduroy	13	A

HSK 2015	Description	Base Rate	Staging Category
5801330000	Other weft pile fabrics	13	A
5801360000	Chenille fabrics	13	A
5801371000	Uncut	13	A
5801372000	Cut	13	A
5801900000	Of other textile materials	13	A
5802110000	Unbleached	8	A
5802190000	Other	8	A
5802200000	Terry towelling and similar woven terry fabrics, of other textile materials	8	A
5802300000	Tufted textile fabrics	8	A
5803000000	Gauze, other than narrow fabrics of heading 58.06.	8	A
5804101000	Of silk	13	A
5804102000	Of cotton	13	A
5804103000	Of man-made fibres	13	A
5804109000	Other	13	A
5804210000	Of man-made fibres	13	A
5804291000	Of silk	13	A
5804292000	Of cotton	13	A
5804299000	Other	13	A
5804300000	Hand-made lace	13	A
5805001010	Of wool or fine animal hair	8	A
5805001090	Other	8	A
5805002000	Needle-worked tapestries	8	A
5806101000	Of wool or fine animal hair	8	A
5806102000	Of cotton	8	A
5806103000	Of man-made fibres	8	A
5806109000	Other	8	A
5806200000	Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	8	A
5806310000	Of cotton	8	A
5806320000	Of man-made fibres	8	A
5806391000	Of wool or fine animal hair	8	A
5806392000	Of vegetable fibres, except cotton	8	A
5806399000	Other	8	A
5806400000	Fabrics consisting of warp without weft assembled by means of an	8	A

HSK 2015	Description	Base Rate	Staging Category
	adhesive (bolducs)		
5807101000	Labels	8	A
5807109000	Other	8	A
5807901000	Labels	8	A
5807909000	Other	8	A
5808100000	Braids in the piece	8	A
5808901000	Ornamental trimmings	8	A
5808909000	Other	8	A
5809000000	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	8	A
5810100000	Embroidery without visible ground	13	A
5810910000	Of cotton	13	A
5810920000	Of man-made fibres	13	A
5810990000	Of other textile materials	13	A
5811001000	Of silk	8	A
5811002000	Of wool or fine animal hair	8	A
5811003000	Of cotton	8	A
5811004000	Of man-made fibres	8	A
5811009000	Other	8	A
5901100000	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	8	A
5901901000	Tracing cloth	8	A
5901902000	Prepared painting canvas	8	A
5901903000	Buckram and similar stiffened textile fabrics	8	A
5902100000	Of nylon or other polyamides	8	A
5902200000	Of polyesters	8	A
5902900000	Other	8	A
5903100000	With poly (vinyl chloride)	10	A
5903200000	With polyurethane	10	A
5903900000	Other	10	A
5904100000	Linoleum	8	A
5904900000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
5905000000	Textile wall coverings.	8	A
5906100000	Adhesive tape of a width not exceeding 20 cm	8	A
5906910000	Knitted or crocheted	8	A
5906990000	Other	8	A
5907001000	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil	8	A
5907002000	Painted canvas being theatrical scenery, studio back-cloth or the like	8	A
5907009000	Other	8	A
5908001000	Wicks	8	A
5908009000	Other	8	A
5909000000	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	8	A
5910000000	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	8	A
5911101000	Of narrow fabrics	8	A
5911109000	Other	8	A
5911200000	Bolting cloth, whether or not made up	8	A
5911310000	Weighing less than 650 g/m ²	8	A
5911320000	Weighing 650 g/m ² or more	8	A
5911400000	Straining cloth of a kind used in oil presses or the like, including that of human hair	8	A
5911900000	Other	8	A
6001101000	Of cotton	10	A
6001102000	Of man-made fibres	10	A
6001109000	Other	10	A
6001210000	Of cotton	10	A
6001220000	Of man-made fibres	10	A
6001290000	Of other textile materials	10	A
6001910000	Of cotton	10	A
6001920000	Of man-made fibres	10	A
6001990000	Of other textile materials	10	A

HSK 2015	Description	Base Rate	Staging Category
6002400000	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	10	A
6002900000	Other	10	A
6003100000	Of wool or fine animal hair	10	A
6003200000	Of cotton	10	A
6003300000	Of synthetic fibres	10	A
6003400000	Of artificial fibres	10	A
6003900000	Other	10	A
6004100000	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	10	A
6004900000	Other	10	A
6005210000	Unbleached or bleached	10	A
6005220000	Dyed	10	A
6005230000	Of yarns of different colours	10	A
6005240000	Printed	10	A
6005310000	Unbleached or bleached	10	A
6005320000	Dyed	10	A
6005330000	Of yarns of different colours	10	A
6005340000	Printed	10	A
6005410000	Unbleached or bleached	10	A
6005420000	Dyed	10	A
6005430000	Of yarns of different colours	10	A
6005440000	Printed	10	A
6005900000	Other	10	A
6006100000	Of wool or fine animal hair	10	A
6006210000	Unbleached or bleached	10	A
6006220000	Dyed	10	A
6006230000	Of yarns of different colours	10	A
6006240000	Printed	10	A
6006310000	Unbleached or bleached	10	A
6006320000	Dyed	10	A
6006330000	Of yarns of different colours	10	A
6006340000	Printed	10	A
6006410000	Unbleached or bleached	10	A
6006420000	Dyed	10	A

HSK 2015	Description	Base Rate	Staging Category
6006430000	Of yarns of different colours	10	A
6006440000	Printed	10	A
6006900000	Other	10	A
6101200000	Of cotton	13	A
6101301000	Of synthetic fibres	13	A
6101302000	Of artificial fibres	13	A
6101900000	Of other textile materials	13	A
6102100000	Of wool or fine animal hair	13	A
6102200000	Of cotton	13	A
6102301000	Of synthetic fibres	13	A
6102302000	Of artificial fibres	13	A
6102900000	Of other textile materials	13	A
6103101000	Of wool or fine animal hair	13	A
6103102000	Of synthetic fibres	13	A
6103109000	Of other textile materials	13	A
6103220000	Of cotton	13	A
6103230000	Of synthetic fibres	13	A
6103290000	Of other textile materials	13	A
6103310000	Of wool or fine animal hair	13	A
6103320000	Of cotton	13	A
6103330000	Of synthetic fibres	13	A
6103390000	Of other textile materials	13	A
6103410000	Of wool or fine animal hair	13	A
6103420000	Of cotton	13	A
6103430000	Of synthetic fibres	13	A
6103490000	Of other textile materials	13	A
6104130000	Of synthetic fibres	13	A
6104191000	Of cotton	13	A
6104199000	Other	13	A
6104220000	Of cotton	13	A
6104230000	Of synthetic fibres	13	A
6104290000	Of other textile materials	13	A
6104310000	Of wool or fine animal hair	13	A
6104320000	Of cotton	13	A
6104330000	Of synthetic fibres	13	A

HSK 2015	Description	Base Rate	Staging Category
6104390000	Of other textile materials	13	A
6104410000	Of wool or fine animal hair	13	A
6104420000	Of cotton	13	A
6104430000	Of synthetic fibres	13	A
6104440000	Of artificial fibres	13	A
6104491000	Of silk	13	A
6104499000	Other	13	A
6104510000	Of wool or fine animal hair	13	A
6104520000	Of cotton	13	A
6104530000	Of synthetic fibres	13	A
6104590000	Of other textile materials	13	A
6104610000	Of wool or fine animal hair	13	A
6104620000	Of cotton	13	A
6104630000	Of synthetic fibres	13	A
6104690000	Of other textile materials	13	A
6105100000	Of cotton	13	A
6105201000	Of synthetic fibres	13	A
6105202000	Of artificial fibres	13	A
6105901000	Of silk	13	A
6105902000	Of wool or fine animal hair	13	A
6105909000	Other	13	A
6106100000	Of cotton	13	A
6106201000	Of synthetic fibres	13	A
6106202000	Of artificial fibres	13	A
6106901000	Of silk	13	A
6106902000	Of wool or fine animal hair	13	A
6106909000	Other	13	A
6107110000	Of cotton	13	A
6107121000	Of synthetic fibres	13	A
6107122000	Of artificial fibres	13	A
6107190000	Of other textile materials	13	A
6107210000	Of cotton	13	A
6107221000	Of synthetic fibres	13	A
6107222000	Of artificial fibres	13	A
6107290000	Of other textile materials	13	A

HSK 2015	Description	Base Rate	Staging Category
6107910000	Of cotton	13	A
6107991000	Of wool or fine animal hair	13	A
6107999000	Other	13	A
6108111000	Of synthetic fibres	13	A
6108112000	Of artificial fibres	13	A
6108191000	Of cotton	13	A
6108199000	Other	13	A
6108210000	Of cotton	13	A
6108221000	Of synthetic fibres	13	A
6108222000	Of artificial fibres	13	A
6108290000	Of other textile materials	13	A
6108310000	Of cotton	13	A
6108321000	Of synthetic fibres	13	A
6108322000	Of artificial fibres	13	A
6108390000	Of other textile materials	13	A
6108910000	Of cotton	13	A
6108921000	Of synthetic fibres	13	A
6108922000	Of artificial fibres	13	A
6108991000	Of wool or fine animal hair	13	A
6108999000	Other	13	A
6109101000	T-shirts	13	A
6109109000	Other	13	A
6109901010	T-shirts	13	A
6109901090	Other	13	A
6109902010	T-shirts	13	A
6109902090	Other	13	A
6109903010	T-shirts	13	A
6109903090	Other	13	A
6109909010	T-shirts	13	A
6109909090	Other	13	A
6110110000	Of wool	13	A
6110120000	Of Kashmir (cashmere) goats	13	A
6110190000	Other	13	A
6110200000	Of cotton	13	A
6110301000	Of synthetic fibres	13	A

HSK 2015	Description	Base Rate	Staging Category
6110302000	Of artificial fibres	13	A
6110901000	Of silk	13	A
6110909000	Other	13	A
6111201000	Garments	8	A
6111202000	Accessories	8	A
6111301000	Garments	8	A
6111302000	Accessories	8	A
6111901000	Garments	8	A
6111902000	Accessories	8	A
6112110000	Of cotton	13	A
6112120000	Of synthetic fibres	13	A
6112190000	Of other textile materials	13	A
6112201000	Of man-made fibres	13	A
6112209000	Other	13	A
6112310000	Of synthetic fibres	13	A
6112390000	Of other textile materials	13	A
6112410000	Of synthetic fibres	13	A
6112490000	Of other textile materials	13	A
6113001000	Of heading 59.03	13	A
6113002000	Of heading 59.06	13	A
6113003000	Of heading 59.07	13	A
6114200000	Of cotton	13	A
6114301000	Of synthetic fibres	13	A
6114302000	Of artificial fibres	13	A
6114901000	Of silk	13	A
6114909000	Other	13	A
6115100000	Graduated compression hosiery (for example, stockings for varicose veins)	13	A
6115210000	Of synthetic fibres, measuring per single yarn less than 67 decitex	13	A
6115220000	Of synthetic fibres, measuring per single yarn 67 decitex or more	13	A
6115290000	Of other textile materials	13	A
6115301000	Of man-made fibres	13	A
6115309000	Other	13	A
6115940000	Of wool or fine animal hair	13	A
6115950000	Of cotton	13	A

HSK 2015	Description	Base Rate	Staging Category
6115960000	Of synthetic fibres	13	A
6115990000	Of other textile materials	13	A
6116100000	Impregnated, coated or covered with plastics or rubber	8	A
6116910000	Of wool or fine animal hair	8	A
6116921000	Working gloves	8	A
6116929000	Other	8	A
6116930000	Of synthetic fibres	8	A
6116990000	Of other textile materials	8	A
6117101000	Of silk	13	A
6117102000	Of wool or fine animal hair	13	A
6117103000	Of cotton	13	A
6117104000	Of man-made fibres	13	A
6117109000	Other	13	A
6117801000	Ties, bow ties and cravats	13	A
6117809000	Other	13	A
6117900000	Parts	13	A
6201110000	Of wool or fine animal hair	13	A
6201120000	Of cotton	13	A
6201131000	Of synthetic fibres	13	A
6201132000	Of artificial fibres	13	A
6201190000	Of other textile materials	13	A
6201910000	Of wool or fine animal hair	13	A
6201920000	Of cotton	13	A
6201931000	Of synthetic fibres	13	A
6201932000	Of artificial fibres	13	A
6201990000	Of other textile materials	13	A
6202110000	Of wool or fine animal hair	13	A
6202120000	Of cotton	13	A
6202131000	Of synthetic fibres	13	A
6202132000	Of artificial fibres	13	A
6202190000	Of other textile materials	13	A
6202910000	Of wool or fine animal hair	13	A
6202920000	Of cotton	13	A
6202931000	Of synthetic fibres	13	A
6202932000	Of artificial fibres	13	A

HSK 2015	Description	Base Rate	Staging Category
6202990000	Of other textile materials	13	A
6203110000	Of wool or fine animal hair	13	A
6203120000	Of synthetic fibres	13	A
6203190000	Of other textile fibres	13	A
6203220000	Of cotton	13	A
6203230000	Of synthetic fibres	13	A
6203291000	Of wool or fine animal hair	13	A
6203299000	Other	13	A
6203310000	Of wool or fine animal hair	13	A
6203320000	Of cotton	13	A
6203330000	Of synthetic fibres	13	A
6203390000	Of other textile materials	13	A
6203410000	Of wool or fine animal hair	13	A
6203421000	Of denim, including blue jeans	13	A
6203429000	Other	13	A
6203430000	Of synthetic fibres	13	A
6203490000	Of other textile materials	13	A
6204110000	Of wool or fine animal hair	13	A
6204120000	Of cotton	13	A
6204130000	Of synthetic fibres	13	A
6204191000	Of silk	13	A
6204199000	Other	13	A
6204210000	Of wool or fine animal hair	13	A
6204220000	Of cotton	13	A
6204230000	Of synthetic fibres	13	A
6204291000	Of silk	13	A
6204299000	Other	13	A
6204310000	Of wool or fine animal hair	13	A
6204320000	Of cotton	13	A
6204330000	Of synthetic fibres	13	A
6204391000	Of silk	13	A
6204399000	Other	13	A
6204410000	Of wool or fine animal hair	13	A
6204420000	Of cotton	13	A
6204430000	Of synthetic fibres	13	A

HSK 2015	Description	Base Rate	Staging Category
6204440000	Of artificial fibres	13	A
6204491000	Of silk	13	A
6204499000	Other	13	A
6204510000	Of wool or fine animal hair	13	A
6204520000	Of cotton	13	A
6204530000	Of synthetic fibres	13	A
6204591000	Of silk	13	A
6204599000	Other	13	A
6204610000	Of wool or fine animal hair	13	A
6204621000	Of denim, including blue jeans	13	A
6204629000	Other	13	A
6204630000	Of synthetic fibres	13	A
6204691000	Of silk	13	A
6204699000	Other	13	A
6205200000	Of cotton	13	A
6205301000	Of synthetic fibres	13	A
6205302000	Of artificial fibres	13	A
6205901000	Of silk	13	A
6205902000	Of wool or fine animal hair	13	A
6205909000	Other	13	A
6206100000	Of silk or silk waste	13	A
6206200000	Of wool or fine animal hair	13	A
6206300000	Of cotton	13	A
6206401000	Of synthetic fibres	13	A
6206402000	Of artificial fibres	13	A
6206900000	Of other textile materials	13	A
6207110000	Of cotton	13	A
6207191000	Of man-made fibres	13	A
6207199000	Other	13	A
6207210000	Of cotton	13	A
6207221000	Of synthetic fibres	13	A
6207222000	Of artificial fibres	13	A
6207290000	Of other textile materials	13	A
6207910000	Of cotton	13	A
6207991000	Of silk	13	A

HSK 2015	Description	Base Rate	Staging Category
6207992000	Of wool or fine animal hair	13	A
6207993010	Of synthetic fibres	13	A
6207993020	Of artificial fibres	13	A
6207999000	Other	13	A
6208111000	Of synthetic fibres	13	A
6208112000	Of artificial fibres	13	A
6208191000	Of silk	13	A
6208192000	Of cotton	13	A
6208199000	Other	13	A
6208210000	Of cotton	13	A
6208221000	Of synthetic fibres	13	A
6208222000	Of artificial fibres	13	A
6208290000	Of other textile materials	13	A
6208910000	Of cotton	13	A
6208921000	Of synthetic fibres	13	A
6208922000	Of artificial fibres	13	A
6208991000	Of silk	13	A
6208992000	Of wool or fine animal hair	13	A
6208999000	Other	13	A
6209201000	Garments	8	A
6209202000	Accessories	8	A
6209301000	Garments	8	A
6209302000	Accessories	8	A
6209901010	Of wool or fine animal hair	8	A
6209901090	Other	8	A
6209902000	Accessories	8	A
6210101000	Of fabrics of heading 56.02	13	A
6210102000	Of fabrics of heading 56.03	13	A
6210201000	Of fabrics of heading 59.03	13	A
6210202000	Of fabrics of heading 59.06	13	A
6210203000	Of fabrics of heading 59.07	13	A
6210301000	Of fabrics of heading 59.03	13	A
6210302000	Of fabrics of heading 59.06	13	A
6210303000	Of fabrics of heading 59.07	13	A
6210401000	Of fabrics of heading 59.03	13	A

HSK 2015	Description	Base Rate	Staging Category
6210402000	Of fabrics of heading 59.06	13	A
6210403000	Of fabrics of heading 59.07	13	A
6210501000	Of fabrics of heading 59.03	13	A
6210502000	Of fabrics of heading 59.06	13	A
6210503000	Of fabrics of heading 59.07	13	A
6211111000	Of man-made fibres	13	A
6211119000	Other	13	A
6211121000	Of man-made fibres	13	A
6211129000	Other	13	A
6211201000	Of man-made fibres	13	A
6211209000	Other	13	A
6211321000	Judo, taekwondo and other oriental martial arts uniforms	13	A
6211329000	Other	13	A
6211331000	Of synthetic fibres	13	A
6211332000	Of artificial fibres	13	A
6211391000	Of wool or fine animal hair	13	A
6211399000	Other	13	A
6211421000	Judo, taekwondo and other oriental martial arts uniforms	13	A
6211429000	Other	13	A
6211431000	Of synthetic fibres	13	A
6211432000	Of artificial fibres	13	A
6211491000	Of wool or fine animal hair	13	A
6211499000	Other	13	A
6212101000	Of cotton	13	A
6212102000	Of man-made fibres	13	A
6212109000	Other	13	A
6212201000	Of cotton	13	A
6212202000	Of man-made fibres	13	A
6212209000	Other	13	A
6212300000	Corselettes	13	A
6212900000	Other	13	A
6213200000	Of cotton	8	A
6213900000	Of other textile materials	8	A
6214100000	Of silk or silk waste	8	A
6214200000	Of wool or fine animal hair	8	A

HSK 2015	Description	Base Rate	Staging Category
6214300000	Of synthetic fibres	8	A
6214400000	Of artificial fibres	8	A
6214900000	Of other textile materials	8	A
6215100000	Of silk or silk waste	8	A
6215200000	Of man-made fibres	8	A
6215900000	Of other textile materials	8	A
6216001000	Impregnated, coated or covered with plastics or rubber	8	A
6216009000	Other	8	A
6217100000	Accessories	13	A
6217900000	Parts	13	A
6301100000	Electric blankets	10	A
6301200000	Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	10	A
6301300000	Blankets (other than electric blankets) and travelling rugs, of cotton	10	A
6301400000	Blankets (other than electric blankets) and travelling rugs, of synthetic fibers	10	A
6301900000	Other blankets and travelling rugs	10	A
6302101000	Of cotton	13	A
6302109000	Other	13	A
6302210000	Of cotton	13	A
6302220000	Of man-made fibres	13	A
6302290000	Of other textile materials	13	A
6302310000	Of cotton	13	A
6302320000	Of man-made fibres	13	A
6302390000	Of other textile materials	13	A
6302400000	Table linen, knitted or crocheted	13	A
6302510000	Of cotton	13	A
6302530000	Of man-made fibres	13	A
6302590000	Of other textile materials	13	A
6302600000	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	13	A
6302910000	Of cotton	13	A
6302930000	Of man-made fibres	13	A
6302990000	Of other textile materials	13	A

HSK 2015	Description	Base Rate	Staging Category
6303120000	Of synthetic fibres	13	A
6303191000	Of cotton	13	A
6303199000	Other	13	A
6303910000	Of cotton	13	A
6303920000	Of synthetic fibres	13	A
6303990000	Of other textile materials	13	A
6304110000	Knitted or crocheted	13	A
6304190000	Other	13	A
6304910000	Knitted or crocheted	13	A
6304920000	Not knitted or crocheted,of cotton	13	A
6304930000	Not knitted or crocheted, of synthetic fibres	13	A
6304990000	Not knitted or crocheted, of other textile materials	13	A
6305100000	Of jute or of other textile bast fibres of heading 53.03	8	A
6305200000	Of cotton	8	A
6305320000	Flexible intermediate bulk containers	8	A
6305330000	Other, of polyethylene or polypropylene strip or the like	8	A
6305390000	Other	8	A
6305900000	Of other textile materials	8	A
6306120000	Of synthetic fibres	13	A
6306190000	Of other textile materials	13	A
6306220000	Of synthetic fibres	13	A
6306290000	Of other textile materials	13	A
6306300000	Sails	13	A
6306401000	Of cotton	13	A
6306409000	Of other textile materials	13	A
6306901000	Of cotton	13	A
6306902000	Of synthetic fibres	13	A
6306909000	Other	13	A
6307100000	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	10	A
6307200000	Life-jackets and life-belts	10	A
6307901000	Footwear lace	10	A
6307902000	Cloth wrappers	10	A
6307903000	Dress patterns	10	A

HSK 2015	Description	Base Rate	Staging Category
6307909000	Other	10	A
6308000000	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	13	A
6309000000	Worn clothing and other worn articles.	8	A
6310100000	Sorted	8	A
6310900000	Other	8	A
6401100000	Footwear incorporating a protective metal toe-cap	8	C
6401921000	Ski - boots	8	C
6401929010	Of rubber	8	C
6401929090	Other	8	C
6401991010	Of rubber	8	C
6401991090	Other	8	C
6401999000	Other	8	C
6402120000	Ski-boots, cross-country ski footwear and snowboard boots	13	C
6402190000	Other	13	C
6402200000	Footwear with upper straps or thongs assembled to the sole by means of plugs	13	C
6402911000	Footwear, protective against cold	13	C
6402912000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	C
6402919000	Other	13	C
6402991000	Sandals or similar footwear, produced in one piece by moulding	13	B
6402992000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	B
6402999000	Other	13	C
6403120000	Ski-boots, cross-country ski footwear and snowboard boots	13	C
6403190000	Other	13	C
6403200000	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	13	C
6403400000	Other footwear, incorporating a protective metal toe-cap	13	C
6403511000	Dress shoes	13	C
6403519000	Other	13	C

HSK 2015	Description	Base Rate	Staging Category
6403591000	Dress shoes	13	C
6403599000	Other	13	C
6403911000	Dress shoes	13	C
6403912000	Mountaineering footwear	13	C
6403913000	Lace-boots	13	C
6403914000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	C
6403919000	Other	13	C
6403991000	Dress shoes	13	C
6403992000	Mountaineering footwear	13	C
6403993000	Lace-boots	13	C
6403994000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	C
6403999000	Other	13	C
6404110000	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	C
6404191000	Slippers	13	C
6404199000	Other	13	C
6404201000	Slippers	13	C
6404209000	Other	13	C
6405100000	With uppers of leather or composition leather	13	C
6405200000	With uppers of textile materials	13	C
6405900000	Other	13	C
6406101000	Uppers	8	C
6406102000	Parts	8	C
6406201000	Outer soles	8	C
6406202000	Heels	8	C
6406901000	Of wood	8	C
6406909010	Removable in-soles	8	C
6406909020	Heel cushion	8	C
6406909030	Gaiters	8	C
6406909040	Leggings	8	C
6406909090	Other	8	C
6501000000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	8	A

HSK 2015	Description	Base Rate	Staging Category
6502000000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	8	A
6504000000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	8	A
6505001000	Hair-nets	8	A
6505009011	Of synthetic fibres	8	A
6505009019	Of other fibres	8	A
6505009021	Sports cap	8	A
6505009022	Berets	8	A
6505009029	Other	8	A
6505009090	Other	8	A
6506100000	Safety headgear	8	A
6506910000	Of rubber or of plastics	8	A
6506991000	Of leather	8	A
6506992000	Of metal	8	A
6506999000	Other	8	A
6507000000	Head-bands, lining, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	8	A
6601100000	Garden or similar umbrellas	13	A
6601910000	Having a telescopic shaft	13	A
6601991000	Walking-stick umbrellas	13	A
6601992000	Sun umbrellas	13	A
6601999000	Other	13	A
6602001000	Walking-sticks	8	A
6602002000	seat-sticks	8	A
6602003000	Whips, riding-crops	8	A
6602009000	Other	8	A
6603200000	Umbrella frames, including frames mounted on shafts (sticks)	13	A
6603900000	Other	13	A
6701000000	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	8	A
6702100000	Of plastics	8	A

HSK 2015	Description	Base Rate	Staging Category
6702901000	Of woven fabrics	8	A
6702902000	Of paper	8	A
6702909000	Other	8	A
6703001010	Washed, dressed, thinned	8	A
6703001090	Other	8	A
6703009000	Other	8	A
6704110000	Complete wigs	8	A
6704191000	Partial wigs	8	A
6704192000	False beards	8	A
6704193000	False eyebrows	8	A
6704194000	False eyelashes	8	A
6704199000	Other	8	A
6704201000	Complete wigs	8	A
6704202000	Partial wigs	8	A
6704203000	False beards	8	A
6704204000	False eyebrows	8	A
6704205000	False eyelashes	8	A
6704209000	Other	8	A
6704900000	Of other materials	8	A
6801000000	Setts, curbstones and flagstones, of natural stone (except slate).	8	A
6802100000	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	8	B
6802211000	Marble	8	B
6802212000	Travertine	8	A
6802213000	Alabaster	8	A
6802230000	Granite	8	C
6802291000	Other calcareous stone	8	A
6802299000	Other	8	C
6802911000	Marble	8	B
6802912000	Travertine	8	A
6802913000	Alabaster	8	A
6802920000	Other calcareous stone	8	A

HSK 2015	Description	Base Rate	Staging Category
6802930000	Granite	8	C
6802990000	Other stone	8	C
6803001000	Inkstone	8	C
6803009000	Other	8	C
6804100000	Millstones and grindstones for milling, grinding or pulping	8	A
6804210000	Of agglomerated synthetic or natural diamond	8	A
6804220000	Of other agglomerated abrasives or of ceramics	8	A
6804230000	Of natural stone	8	A
6804300000	Hand sharpening or polishing stones	8	A
6805100000	On a base of woven textile fabric only	8	A
6805200000	On a base of paper or paperboard only	8	A
6805300000	On a base of other materials	8	A
6806101000	Slag wool	8	C
6806102000	Rock wool	8	C
6806103000	Ceramic fibre	8	C
6806109000	Other	8	C
6806201000	Exfoliated vermiculite	8	B
6806202000	Expanded clays	8	A
6806204000	Expanded perlite	8	A
6806209000	Other	8	A
6806901000	Fire proofing material	8	A
6806909000	Other	8	C
6807100000	In rolls	8	A
6807900000	Other	8	A
6808000000	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	8	A
6809110000	Faced or reinforced with paper or paperboard only	8	C
6809190000	Other	8	C
6809900000	Other articles	8	A
6810111000	Blocks	8	A
6810112000	Bricks	8	A

HSK 2015	Description	Base Rate	Staging Category
6810191000	Tiles	8	A
6810192000	Flagstones	8	A
6810193000	Roofing tiles	8	A
6810199000	Other	8	C
6810910000	Prefabricated structural components for building or civil engineering	8	A
6810991000	Beams and girders	8	A
6810992000	Pile	8	A
6810993000	Electric pole	8	A
6810994000	Railway sleepers	8	A
6810995000	Pipes	8	A
6810999000	Other	8	A
6811401010	For roofs, ceilings, walls or floors	8	A
6811401090	Other	8	A
6811402010	For roofs, ceilings, walls or floors	8	A
6811402090	Other	8	A
6811403000	Tubes, pipes and tube or pipe fittings	8	A
6811409010	For roofs, ceilings, walls or floors	8	A
6811409090	Other	8	A
6811810000	Corrugated sheets	8	A
6811820000	Other sheets, panels, tiles and similar articles	8	A
6811891000	Tubes, pipes and tube or pipe fittings	8	A
6811899000	Other	8	A
6812801000	Clothing, clothing accessories, footwear and headgear	8	A
6812802000	Paper, millboard and felt	8	A
6812803000	Compressed asbestos fibre jointing, in sheets or rolls	8	A
6812809000	Other	8	A
6812910000	Clothing, clothing accessories, footwear and headgear	8	A
6812920000	Paper, millboard and felt	8	A
6812930000	Compressed asbestos fibre jointing, in sheets or rolls	8	A
6812990000	Other	8	A
6813201010	For automobiles	8	A
6813201090	Other	8	A
6813202010	For automobiles	8	A

HSK 2015	Description	Base Rate	Staging Category
6813202090	Other	8	A
6813209010	For automobiles	8	A
6813209090	Other	8	A
6813810000	Brake linings and pads	8	A
6813891000	Clutch facing	8	A
6813899000	Other	8	A
6814100000	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	8	A
6814900000	Other	8	A
6815101000	Non-electrical articles of graphite	8	A
6815102000	Carbon fibre	8	A
6815109000	Other	8	A
6815200000	Articles of peat	8	A
6815910000	Containing magnesite, dolomite or chromite	8	A
6815990000	Other	8	C
6901001000	Bricks	8	A
6901002000	Blocks	8	A
6901003000	Tiles	8	A
6901009010	Slabs and panels	8	A
6901009090	Other	8	A
6902100000	Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	8	A
6902200000	Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica(SiO ₂) or of a mixture or compound of these products	8	A
6902901000	Based upon silicon carbide or zircon	8	A
6902909000	Other	8	A
6903101000	Retorts	8	A
6903102010	For furnaces for production of semiconductor wafers	3	A
6903102090	Other	8	A
6903103000	Reaction vessels	8	A
6903104000	Muffles	8	A
6903105000	Nozzles	8	A
6903106000	Plugs	8	A

HSK 2015	Description	Base Rate	Staging Category
6903107000	Tubes and pipes	8	A
6903108000	Bars and rods	8	A
6903109000	Others	8	A
6903201000	Retorts	8	A
6903202000	Crucibles	8	A
6903203000	Reaction vessels	8	A
6903204000	Muffles	8	A
6903205000	Nozzles	8	A
6903206000	Plugs	8	A
6903207000	Tubes and pipes	8	A
6903208000	Bars and rods	8	A
6903209000	Other	8	A
6903901000	Based upon silicon carbide or zircon	8	A
6903909010	Retorts	8	A
6903909020	Crucibles	8	A
6903909030	Reaction vessels	8	A
6903909040	Muffles	8	A
6903909050	Nozzles	8	A
6903909060	Plugs	8	A
6903909070	Tubes and pipes	8	A
6903909080	Bars and rods	8	A
6903909090	Other	8	A
6904100000	Building bricks	8	A
6904900000	Other	8	A
6905100000	Roofing tiles	8	A
6905901000	Chimney pots, cowls and chimney liners	8	A
6905902000	Architectural ornaments	8	A
6905909000	Other	8	A
6906001000	Pipes, conduits and guttering	8	A
6906002000	Pipe fittings	8	A
6907101000	Of porcelain or china	8	A
6907109000	Other	8	A
6907901000	Of porcelain or china	8	A
6907909000	Other	8	A
6908101000	Of porcelain or china	8	A

HSK 2015	Description	Base Rate	Staging Category
6908109000	Other	8	A
6908901000	Of porcelain or china	8	A
6908909000	Other	8	A
6909110000	Of porcelain or china	8	A
6909120000	Articles having a hardness equivalent to 9 or more on the Mohs scale	8	A
6909190000	Other	8	A
6909900000	Other	8	A
6910101000	Wash basins	8	A
6910102000	Baths	8	A
6910103000	Water closet pans	8	A
6910104000	Urinals	8	A
6910109000	Other	8	A
6910900000	Other	8	A
6911101000	Coffee sets or tea sets	8	A
6911102000	Bowls and dishes	8	A
6911109000	Other	8	A
6911901000	Household articles	8	A
6911902000	Toilet articles	8	A
6911909000	Other	8	A
6912001010	Coffee sets or tea sets	8	A
6912001020	Bowls and dishes	8	A
6912001090	Other	8	A
6912002000	Household articles	8	A
6912003000	Toilet articles	8	A
6912009000	Other	8	A
6913101000	Statues, statuettes and busts	8	A
6913109020	Ornamental tablewares	8	A
6913109090	Other	8	A
6913901000	Statues, statuettes and busts	8	A
6913909020	Ornamental tablewares	8	A
6913909090	Other	8	A
6914101000	Flower-pots	8	A
6914109000	Other	8	A
6914901000	Flower-pots	8	A

HSK 2015	Description	Base Rate	Staging Category
6914909000	Other	8	A
7001001000	Mass	5	A
7001002000	Waste and scrap, cullet	3	A
7002100000	Balls	8	A
7002201000	For the manufacture of quartz wares for semiconductor	3	A
7002209000	Other	8	A
7002311000	For the manufacture of quartz wares for semiconductor	3	A
7002319000	Other	8	A
7002320000	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	8	A
7002390000	Other	8	A
7003121000	Not more than 2 mm in thickness	8	A
7003122000	More than 2 mm but not more than 3 mm in thickness	8	A
7003123000	More than 3 mm but not more than 4 mm in thickness	8	A
7003124000	More than 4 mm but not more than 5 mm in thickness	8	A
7003125000	More than 5 mm but not more than 6 mm in thickness	8	A
7003126000	More than 6 mm but not more than 8 mm in thickness	8	A
7003127000	More than 8 mm in thickness	8	A
7003191000	Not more than 2 mm in thickness	8	A
7003192000	More than 2 mm but not more than 3 mm in thickness	8	A
7003193000	More than 3 mm but not more than 4 mm in thickness	8	A
7003194000	More than 4 mm but not more than 5 mm in thickness	8	A
7003195000	More than 5 mm but not more than 6 mm in thickness	8	A
7003196000	More than 6 mm but not more than 8 mm in thickness	8	A
7003197000	More than 8 mm in thickness	8	A
7003200000	Wired sheets	8	A
7003300000	Profiles	8	A
7004201000	Not more than 2 mm in thickness	8	A
7004202000	More than 2 mm but not more than 3 mm in thickness	8	A

HSK 2015	Description	Base Rate	Staging Category
7004203000	More than 3 mm but not more than 4 mm in thickness	8	A
7004204000	More than 4 mm but not more than 5 mm in thickness	8	A
7004205000	More than 5 mm but not more than 6 mm in thickness	8	A
7004206000	More than 6 mm but not more than 8 mm in thickness	8	A
7004207000	More than 8 mm in thickness	8	A
7004901000	Not more than 2 mm in thickness	8	A
7004902000	More than 2 mm but not more than 3 mm in thickness	8	A
7004903000	More than 3 mm but not more than 4 mm in thickness	8	A
7004904000	More than 4 mm but not more than 5 mm in thickness	8	A
7004905000	More than 5 mm but not more than 6 mm in thickness	8	A
7004906000	More than 6 mm but not more than 8 mm in thickness	8	A
7004907000	More than 8 mm in thickness	8	A
7005101010	Not more than 4 mm in thickness	8	A
7005101020	More than 4 mm but not more than 6 mm in thickness	8	A
7005101030	More than 6 mm but not more than 8 mm in thickness	8	A
7005101040	More than 8 mm in thickness	8	A
7005102010	Not more than 4 mm in thickness	8	A
7005102020	More than 4 mm but not more than 6 mm in thickness	8	A
7005102030	More than 6 mm but not more than 8 mm in thickness	8	A
7005102040	More than 8 mm in thickness	8	A
7005109010	Not more than 4 mm in thickness	8	A
7005109020	More than 4 mm but not more than 6 mm in thickness	8	A
7005109030	More than 6 mm but not more than 8 mm in thickness	8	A
7005109040	More than 8 mm in thickness	8	A
7005211000	Not more than 2 mm in thickness	8	A
7005212000	More than 2 mm but not more than 3 mm in thickness	8	A
7005213000	More than 3 mm but not more than 4 mm in thickness	8	A
7005214000	More than 4 mm but not more than 5 mm in thickness	8	A

HSK 2015	Description	Base Rate	Staging Category
7005215000	More than 5 mm but not more than 6 mm in thickness	8	A
7005216000	More than 6 mm but not more than 8 mm in thickness	8	A
7005217010	Not more than 10 mm in thickness	8	A
7005217020	More than 10 mm but not more than 12 mm in thickness	8	A
7005217030	More than 12 mm in thickness	8	A
7005291010	For PDP (plasma display panel)	4	A
7005291020	For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display)	3	A
7005291030	For OLED (organic light emitting display)	4	A
7005291040	For LCD (liquid cristal display)	8	A
7005291091	Clear and transparent glass	8	A
7005291092	Extra clear low-iron glass	8	A
7005291099	Other	8	A
7005292010	For PDP (plasma display panel)	4	A
7005292020	For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display)	3	A
7005292030	For OLED (organic light emitting display)	4	A
7005292091	Clear and transparent glass	8	A
7005292092	Extra clear low-iron glass	8	A
7005292099	Other	8	A
7005293010	Clear and transparent glass	8	A
7005293020	Extra clear low-iron glass	8	A
7005293090	Other	8	A
7005294010	Clear and transparent glass	8	A
7005294020	Extra clear low-iron glass	8	A
7005294090	Other	8	A
7005295010	Clear and transparent glass	8	A
7005295020	Extra clear low-iron glass	8	A
7005295090	Other	8	A
7005296010	Clear and transparent glass	8	A
7005296020	Extra clear low-iron glass	8	A
7005296090	Other	8	A
7005297010	Clear and transparent glass	8	A
7005297020	Extra clear low-iron glass	8	A

HSK 2015	Description	Base Rate	Staging Category
7005297090	Other	8	A
7005298010	Clear and transparent glass	8	A
7005298020	Extra clear low-iron glass	8	A
7005298090	Other	8	A
7005299010	Clear and transparent glass	8	A
7005299020	Extra clear low-iron glass	8	A
7005299090	Other	8	A
7005300000	Wired glass	8	A
7006001000	For PDP (plasma display panel)	4	A
7006002000	For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display)	3	A
7006003000	For OLED (organic light emitting display)	4	A
7006004000	For LCD (liquid cristal display)	8	A
7006009000	Other	8	A
7007111000	Not more than 8 mm in thickness	8	A
7007112000	More than 8 mm in thickness	8	A
7007191000	Not more than 8 mm in thickness	8	A
7007192000	More than 8 mm in thickness	8	A
7007211000	Not more than 12 mm in total thickness, including film thickness	8	A
7007212000	More than 12 mm in total thickness, including film thickness	8	A
7007291000	Not more than 12 mm in total thickness, including film thickness	8	A
7007292000	More than 12 mm in total thickness, including film thickness	8	A
7008000000	Multiple-walled insulating units of glass.	8	A
7009100000	Rear-view mirrors for vehicles	8	A
7009910000	Unframed	8	A
7009920000	Framed	8	A
7010100000	Ampoules	8	A
7010200000	Stoppers, lids and other closures	8	A
7010900000	Other	8	B
7011100000	For electric lighting	8	A
7011201000	Color	8	A
7011209000	Other	8	A
7011900000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
7013100000	Of glass-ceramics	8	A
7013220000	Of lead crystal	8	A
7013280000	Other	8	A
7013330000	Of lead crystal	8	A
7013370000	Other	8	A
7013410000	Of lead crystal	8	A
7013420000	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	8	A
7013490000	Other	8	A
7013910000	Of lead crystal	8	A
7013990000	Other	8	A
7014001000	Of sealed beam lamp	8	A
7014009010	Signalling glassware	8	A
7014009020	Optical elements of glass	8	A
7015100000	Glasses for corrective spectacles	8	A
7015901000	For sun glasses	8	A
7015902000	Clock or watch glasses and the like	8	A
7015909000	Other	8	A
7016100000	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	8	A
7016901000	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes	8	A
7016909010	Leaded lights	8	A
7016909020	Stained glass	8	A
7016909090	Other	8	A
7017100000	Of fused quartz or other fused silica	8	A
7017200000	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	8	A
7017900000	Other	8	A
7018101000	Beads	8	A
7018102000	Imitation pearls	8	A

HSK 2015	Description	Base Rate	Staging Category
7018103000	Imitation precious and semi-precious stones	8	A
7018104000	Imitation coral	8	A
7018109000	Other	8	A
7018200000	Glass microspheres not exceeding 1 mm in diameter	8	A
7018901000	Glass eyes other than prosthetic articles	8	A
7018909000	Other	8	A
7019110000	Chopped strands, of a length of not more than 50 mm	8	C
7019120000	Rovings	8	C
7019190000	Other	8	A
7019310000	Mats	8	C
7019320000	Thin sheets (voiles)	8	C
7019390000	Other	8	A
7019400000	Woven fabrics of rovings	8	C
7019510000	Of a width not exceeding 30 cm	8	A
7019520000	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	8	A
7019590000	Other	8	A
7019901000	Glass wool	8	C
7019909000	Other	8	A
7020001011	Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	0	A
7020001012	Quartz crucibles for furnace of production of semiconductor wafers	3	A
7020001013	For the manufacture of quartz wares for semiconductor	3	A
7020001019	Other	8	A
7020001090	Other	8	A
7020009000	Other	8	A
7101101000	Unworked	8	A
7101102000	Worked	8	A
7101210000	Unworked	8	A
7101220000	Worked	8	A
7102100000	unsorted	1	A
7102210000	Unworked or simply sawn, cleaved	1	A

HSK 2015	Description	Base Rate	Staging Category
	or bruted		
7102290000	Other	5	A
7102310000	Unworked or simply sawn, cleaved or bruted	1	A
7102390000	Other	5	A
7103100000	Unworked or simply sawn or roughly shaped	1	A
7103911000	Industrial	5	A
7103919010	Rubies	5	A
7103919020	Sapphires	5	A
7103919030	Emeralds	5	A
7103991000	Industrial	5	A
7103999010	Opal	5	A
7103999020	Jade	5	A
7103999030	Chalcedony	5	A
7103999040	Rocky crystal	5	A
7103999090	Other	5	A
7104100000	piezo-electric quartz	5	A
7104201000	Diamonds	5	A
7104209000	Other	5	A
7104901010	Diamonds	5	A
7104901020	Artificial crystal	5	A
7104901090	Other	5	A
7104909010	Diamonds	5	A
7104909090	Other	5	A
7105101000	Natural	5	A
7105102000	Synthetic	5	A
7105901000	Of garnet	5	A
7105909000	Other	5	A
7106100000	Powder	3	B
7106911000	Containing by weight 99.99 % or more of silver	3	A
7106919000	Other	3	B
7106921000	Bars, rods and shapes	3	B
7106922000	Plates, sheets and strips	3	B
7106923000	Wire	3	B
7106929000	Other	3	B

HSK 2015	Description	Base Rate	Staging Category
7107001000	Bars, rods and shapes	3	A
7107002000	Plates, sheets and strips	3	A
7107003000	Wire	3	A
7107004000	Tubes, pipes and hollow bars	3	A
7107009000	Other	3	A
7108110000	Powder	3	A
7108121000	Lumps, billets and grains	3	C
7108129000	Other	3	C
7108131010	For use in manufacturing semiconductor	3	A
7108131090	Other	3	A
7108139010	Bars, rods and shapes	3	A
7108139020	Plates, sheets and strips	3	A
7108139090	Other	3	A
7108200000	Monetary	0	A
7109000000	Base metals or silver, clad with gold, not further worked than semi-manufactured.	3	A
7110110000	Unwrought or in powder form	3	A
7110190000	Other	3	A
7110210000	Unwrought or in powder form	3	A
7110290000	Other	3	A
7110310000	Unwrought or in powder form	3	A
7110390000	Other	3	A
7110410000	Unwrought or in powder form	3	A
7110490000	Other	3	A
7111000000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	3	A
7112300000	Ash containing precious metal or precious metal compounds	2	A
7112911000	Of residues	2	A
7112919000	Other	3	A
7112921000	Of residues	2	A
7112929000	Other	3	A
7112991000	Of residues	2	C
7112992000	Of waste, paring and scrap of plastics	6.5	B
7112999000	Other	3	A

HSK 2015	Description	Base Rate	Staging Category
7113110000	Of silver, whether or not plated or clad with other precious metal	8	A
7113191000	Of platinum	8	A
7113192000	Of gold	8	A
7113199000	Other	8	A
7113201000	Platinum-clad	8	A
7113202000	Gold-clad	8	A
7113203000	Silver-clad	8	A
7113209000	Other	8	A
7114111000	For table	8	A
7114112000	For toilet	8	A
7114113000	For office and desk	8	A
7114114000	For use by smokers	8	A
7114119000	Other	8	A
7114191000	For table	8	A
7114192000	For toilet	8	A
7114193000	For office and desk	8	A
7114194000	For use by smokers	8	A
7114199000	Other	8	A
7114201000	For table	8	A
7114202000	For toilet	8	A
7114203000	For office and desk	8	A
7114204000	For use by smokers	8	A
7114209000	Other	8	A
7115100000	Catalysts in the form of wire cloth or grill, of platinum	8	A
7115901010	Platinum crucible	8	A
7115901090	Other	8	A
7115909010	Of gold, including metals clad with gold	8	A
7115909020	Of silver, including metals clad with silver	8	A
7115909090	Other	8	A
7116101000	Of natural pearls	8	A
7116102000	Of cultured pearls	8	A
7116201000	Industrial	8	A
7116209010	For personal adornment	8	A
7116209090	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
7117110000	Cuff-links and studs	8	A
7117191000	Necklace	8	A
7117192000	Bracelet	8	A
7117193000	Earring	8	A
7117194000	Brooch	8	A
7117195000	Ring	8	A
7117196000	Chains for personal adornment	8	A
7117199000	Other	8	A
7117900000	Other	8	A
7118100000	Coin (other than gold coin), not being legal tender	0	A
7118901000	Gold coin	0	A
7118902000	Silver coin	0	A
7118909000	Other	0	A
7201101000	For casting	0	A
7201102000	For steel manufacture	0	A
7201109000	Other	0	A
7201200000	Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	0	A
7201501000	Alloy pig iron	2	A
7201502000	Spiegeleisen	2	A
7202110000	Containing by weight more than 2 % of carbon.	5	A
7202190000	Other	5	A
7202210000	Containing by weight more than 55 % of silicon	2	A
7202291000	Containing by weight 2 % or more of magnesium	3	A
7202299000	Other	3	A
7202300000	Ferro-silico-manganese	5	A
7202410000	Containing by weight more than 4 % of carbon	2	A
7202490000	Other	2	A
7202500000	Ferro-silico-chromium	2	A
7202600000	Ferro-nickel	3	A
7202700000	Ferro-molybdenum	3	A
7202800000	Ferro-tungsten and ferro-silico-tungsten	3	A
7202910000	Ferro-titanium and ferro-silico-titanium	3	A

HSK 2015	Description	Base Rate	Staging Category
7202920000	Ferro-vanadium	3	A
7202930000	Ferro-niobium	3	A
7202991000	Ferro-phosphorus (iron phosphide),containing by weight 15 % or more of phosphorus	3	A
7202999000	Other	3	A
7203100000	Ferrous products obtained by direct reduction of iron ore	0	A
7203900000	Other	1	A
7204100000	Waste and scrap of cast iron	0	A
7204210000	Of stainless steel	0	A
7204290000	Other	0	A
7204300000	Waste and scrap of tinned iron or steel	0	A
7204410000	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings whether or not in bundles	0	A
7204490000	Other	0	A
7204500000	Remelting scrap ingots	0	A
7205101000	Shot	5	A
7205102000	Grit	5	A
7205109000	Other	5	A
7205210000	Of alloy steel	3	A
7205290000	Other	3	A
7206100000	Ingots	0	A
7206900000	Other	0	A
7207111000	Blooms	0	A
7207112000	Billets	0	A
7207121000	Slabs	0	A
7207122000	Sheet bars	0	A
7207190000	Other	0	A
7207201000	Blooms	0	A
7207202000	Billets	0	A
7207203000	Slabs	0	A
7207204000	Sheet bars	0	A
7207209000	Other	0	A
7208101000	Of a thickness of 4.75 mm or more	0	A
7208109000	Of a thickness of less than 4.75 mm	0	A

HSK 2015	Description	Base Rate	Staging Category
7208251000	Of a tensile strength of 490MPa or more	0	A
7208259000	Other	0	A
7208261000	Of a tensile strength of 490MPa or more	0	A
7208269000	Other	0	A
7208271000	Of a tensile strength of 490MPa or more	0	A
7208279000	Other	0	A
7208361000	Of a tensile strength of 490MPa or more	0	A
7208369000	Other	0	A
7208371000	Of a tensile strength of 490MPa or more	0	A
7208379000	Other	0	A
7208381000	Of a tensile strength of 490MPa or more	0	A
7208389000	Other	0	A
7208391000	Of a tensile strength of 490MPa or more	0	A
7208399000	Other	0	A
7208400000	Not in coils, not further worked than hot-rolled, with patterns in relief	0	A
7208511000	Of a tensile strength of 490MPa or more	0	A
7208519000	Other	0	A
7208521000	Of a tensile strength of 490MPa or more	0	A
7208529000	Other	0	A
7208531000	Of a tensile strength of 490MPa or more	0	A
7208539000	Other	0	A
7208541000	Of a tensile strength of 490MPa or more	0	A
7208549000	Other	0	A
7208900000	Other	0	A
7209151000	Of a tensile strength of 340MPa or more	0	A
7209159000	Other	0	A
7209161000	Of a tensile strength of 340MPa or more	0	A
7209169000	Other	0	A
7209171000	Of a tensile strength of 340MPa or more	0	A
7209179000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
7209181000	Of a tensile strength of 340MPa or more	0	A
7209189000	Other	0	A
7209251000	Of a tensile strength of 340MPa or more	0	A
7209259000	Other	0	A
7209261000	Of a tensile strength of 340MPa or more	0	A
7209269000	Other	0	A
7209271000	Of a tensile strength of 340MPa or more	0	A
7209279000	Other	0	A
7209281000	Of a tensile strength of 340MPa or more	0	A
7209289000	Other	0	A
7209900000	Other	0	A
7210110000	Of a thickness of 0.5 mm or more	0	A
7210120000	Of a thickness of less than 0.5 mm	0	A
7210200000	Plated or coated with lead, including terneplate	0	A
7210301000	Of a tensile strength of 340MPa or more	0	A
7210309000	Other	0	A
7210410000	Corrugated	0	A
7210491010	Of a tensile strength of 340MPa or more	0	A
7210491090	Other	0	A
7210499010	Of a tensile strength of 340MPa or more	0	A
7210499090	Other	0	A
7210500000	Plated or coated with chromium oxides or with chromium and chromium oxides	0	A
7210610000	Plated or coated with aluminium-zinc alloys	0	A
7210690000	Other	0	A
7210701000	Of a thickness of 4.75mm or more	0	A
7210702000	Of a thickness of less than 4.75mm	0	A
7210901000	Plated or coated with nickel	0	A
7210902000	Plated or coated with copper	0	A
7210909000	Other	0	A
7211130000	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than	0	A

HSK 2015	Description	Base Rate	Staging Category
	4 mm, not in coils and without patterns in relief		
7211141000	Of a tensile strength of 490MPa or more	0	A
7211149000	Other	0	A
7211191000	Of a tensile strength of 490MPa or more	0	A
7211199000	Other	0	A
7211231000	Of a tensile strength of 340MPa or more	0	A
7211239000	Other	0	A
7211291000	Of a tensile strength of 340MPa or more	0	A
7211299000	Other	0	A
7211901000	Of a tensile strength of 340MPa or more	0	A
7211909000	Other	0	A
7212101000	Of a thickness of 0.5 mm or more	0	A
7212102000	Of a thickness of less than 0.5 mm	0	A
7212201000	Of a tensile strength of 340MPa or more	0	A
7212209000	Other	0	A
7212301010	Of a tensile strength of 340MPa or more	0	A
7212301090	Other	0	A
7212309010	Of a tensile strength of 340MPa or more	0	A
7212309090	Other	0	A
7212401000	Of a thickness of 4.75mm or more	0	A
7212402000	Of a thickness of less than 4.75mm	0	A
7212501000	Plated or coated with nickel	0	A
7212502000	Plated or coated with copper	0	A
7212509000	Other	0	A
7212600000	Clad	0	A
7213100000	Containing indentations, ribs, grooves or other deformations produced during the rolling process	0	A
7213200000	Other, of free-cutting steel	0	A
7213911010	Containing by weight 0.25 % or more of carbon	0	A
7213911090	Other	0	A
7213919000	Other	0	A
7213991010	Containing by weight 0.25 % or more of carbon	0	A

HSK 2015	Description	Base Rate	Staging Category
7213991090	Other	0	A
7213999000	Other	0	A
7214100000	Forged	0	A
7214201000	Concrete reinforcing bar	0	A
7214209000	Other	0	A
7214300000	Other, of free-cutting steel	0	A
7214910000	Of rectangular (other than square) cross-section	0	A
7214991000	Containing by weight less than 0.6 % of carbon	0	A
7214999000	Other	0	A
7215100000	Of free-cutting steel, not further worked than cold-formed or cold-finished	0	A
7215500000	Other, not further worked than cold-formed or cold-finished	0	A
7215900000	Other	0	A
7216101000	U section	0	A
7216102000	I sections	0	A
7216103000	H section	0	A
7216210000	L sections	0	A
7216220000	T sections	0	A
7216310000	U sections	0	A
7216320000	I sections	0	A
7216333000	Less than 300 mm in height	0	A
7216334000	300 mm or more but not more than 600 mm in height	0	A
7216335000	More than 600 mm in height	0	A
7216401000	L sections	0	A
7216402000	T sections	0	A
7216500000	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	0	A
7216610000	Obtained from flat-rolled products	0	A
7216690000	Other	0	A
7216910000	Cold-formed or cold-finished from flat-rolled products	0	A
7216990000	Other	0	A
7217100000	Not plated or coated, whether or not polished	0	A
7217200000	Plated or coated with zinc	0	A

HSK 2015	Description	Base Rate	Staging Category
7217301000	Plated or coated with copper	0	A
7217309000	Other	0	A
7217900000	Other	0	A
7218101000	Ingots or other primary forms	0	A
7218109000	Other	0	A
7218911000	Slabs	0	A
7218912000	Sheet bars	0	A
7218919000	Other	0	A
7218991000	Blooms	0	A
7218992000	Billets	0	A
7218999000	Other	0	A
7219111010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219111090	Other	0	A
7219119000	Other	0	A
7219121010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219121090	Other	0	A
7219129000	Other	0	A
7219131010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219131090	Other	0	A
7219139000	Other	0	A
7219141010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219141090	Other	0	A
7219149000	Other	0	A
7219211010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219211090	Other	0	A
7219219000	Other	0	A
7219221010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219221090	Other	0	A
7219229000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
7219231010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219231090	Other	0	A
7219239000	Other	0	A
7219241010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219241090	Other	0	A
7219249000	Other	0	A
7219311010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219311090	Other	0	A
7219319000	Other	0	A
7219321010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219321090	Other	0	A
7219329000	Other	0	A
7219331010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219331090	Other	0	A
7219339000	Other	0	A
7219341010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219341090	Other	0	A
7219349000	Other	0	A
7219351010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219351090	Other	0	A
7219359000	Other	0	A
7219901010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219901090	Other	0	A
7219909000	Other	0	A
7220111010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7220111090	Other	0	A
7220119000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
7220121010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7220121090	Other	0	A
7220129000	Other	0	A
7220201010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7220201090	Other	0	A
7220209000	Other	0	A
7220901010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7220901090	Other	0	A
7220909000	Other	0	A
7221000000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	0	A
7222110000	Of circular cross-section	0	A
7222190000	Other	0	A
7222200000	Bars and rods, not further worked than cold-formed or cold-finished	0	A
7222300000	Other bars and rods	0	A
7222400000	Angles, shapes and sections	0	A
7223000000	Wire of stainless steel.	0	A
7224101000	Ingots	0	A
7224109000	Other	0	A
7224901000	Blooms	0	A
7224902000	Billets	0	A
7224903000	Slabs	0	A
7224904000	Sheet bars	0	A
7224909000	Other	0	A
7225110000	Grain-oriented	0	A
7225190000	Other	0	A
7225301000	Of high speed steel	0	A
7225309010	Of a tensile strength of 490MPa or more	0	A
7225309091	Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron	0	A
7225309092	Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron	0	A

HSK 2015	Description	Base Rate	Staging Category
7225309099	Other	0	A
7225401000	Of high speed steel	0	A
7225409010	Of a tensile strength of 490MPa or more	0	A
7225409091	Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron	0	A
7225409092	Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron	0	A
7225409099	Other	0	A
7225501000	Of high speed steel	0	A
7225509000	Other	0	A
7225911000	Of high speed steel	0	A
7225919010	Of a tensile strength of 340MPa or more	0	A
7225919090	Other	0	A
7225921000	Of high speed steel	0	A
7225929011	Of a tensile strength of 340MPa or more	0	A
7225929019	Other	0	A
7225929091	Of a tensile strength of 340MPa or more	0	A
7225929099	Other	0	A
7225991000	Of high speed steel	0	A
7225999000	Other	0	A
7226110000	Grain-oriented	0	A
7226190000	Other	0	A
7226200000	Of high speed steel	0	A
7226911000	Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron	0	A
7226912000	Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron	0	A
7226919000	Other	0	A
7226920000	Not further worked than cold-rolled (cold- reduced)	0	A
7226991000	Amorphous alloy steel thin sheet of a thickness of less than 100 μm	0	A
7226992000	Electrolytically plated or coated with zinc	0	A
7226993000	Otherwise plated or coated with zinc	0	A
7226999000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
7227100000	Of high speed steel	0	A
7227200000	Of silico-manganese steel	0	A
7227901000	Of heat-resisting steel	0	A
7227909010	Containing by weight 0.0008% or more but less than 0.003% of boron	0	A
7227909020	Containing by weight 0.003% or more of boron	0	A
7227909090	Other	0	A
7228100000	Bars and rods, of high speed steel	0	A
7228200000	Bars and rods, of silico-manganese steel	0	A
7228301000	Containing by weight 0.0008% or more of boron	0	A
7228309000	Other	0	A
7228401000	Containing by weight 0.0008% or more of boron	0	A
7228409000	Other	0	A
7228500000	Other bars and rods, not further worked than cold-formed or cold-finished	0	A
7228601000	Concrete reinforcing bar, containing by weight 0.0008% or more of boron	0	A
7228609000	Other	0	A
7228701010	Containing by weight 0.0008% or more of boron	0	A
7228701090	Other	0	A
7228709000	Other	0	A
7228800000	Hollow drill bars and rods	0	A
7229200000	Of silico-manganese steel	0	A
7229901010	Of high speed steel	0	A
7229901090	Other	0	A
7229902010	Of high speed steel	0	A
7229902090	Other	0	A
7229909010	Of high speed steel	0	A
7229909090	Other	0	A
7301101000	U type	0	A
7301109000	Other	0	A
7301201000	U sections	0	A
7301202000	H sections	0	A
7301203000	I sections	0	A

HSK 2015	Description	Base Rate	Staging Category
7301209000	Other	0	A
7302101010	Heat treated	0	A
7302101090	Other	0	A
7302102010	Heat treated	0	A
7302102090	Other	0	A
7302103010	Heat treated	0	A
7302103090	Other	0	A
7302104010	Heat treated	0	A
7302104090	Other	0	A
7302300000	Switch blades, crossing frogs, point rods and other crossing pieces	8	A
7302400000	Fish-plates and sole plates	0	A
7302900000	Other	0	A
7303001010	Of ductile cast iron	8	A
7303001090	Other	8	A
7303002000	Hollow profiles	8	A
7304110000	Of stainless steel	0	A
7304190000	Other	0	A
7304220000	Drill pipe of stainless steel	0	A
7304230000	Other drill pipe	0	A
7304240000	Other, of stainless steel	0	A
7304290000	Other	0	A
7304310000	Cold-drawn or cold-rolled (cold-reduced)	0	A
7304390000	Other	0	A
7304410000	Cold-drawn or cold-rolled (cold-reduced)	0	A
7304490000	Other	0	A
7304510000	Cold-drawn or cold-rolled(cold-reduced)	0	A
7304590000	Other	0	A
7304900000	Other	0	A
7305111000	More than 406.4 mm but not more than 1,422.4 mm in external diameter	0	A
7305112000	More than 1,422.4 mm in external diameter	0	A
7305120000	Other, longitudinally welded	0	A
7305190000	Other	0	A
7305200000	Casing of a kind used in drilling for	0	A

HSK 2015	Description	Base Rate	Staging Category
	oil or gas		
7305311000	Submerged arc welded	0	A
7305312000	Electric resistance welded	0	A
7305319000	Other	0	A
7305390000	Other	0	A
7305900000	Other	0	A
7306110000	Welded, of stainless steel	0	A
7306190000	Other	0	A
7306211000	Casing	0	A
7306212000	Tubing	0	A
7306291000	Casing	0	A
7306292000	Tubing	0	A
7306301010	Zinc galvanized	0	A
7306301020	Plated or clad with metal other than zinc	0	A
7306301030	Coated with non-metal	0	A
7306301090	Other	0	A
7306302010	Zinc galvanized	0	A
7306302020	Plated or clad with metal other than zinc	0	A
7306302030	Coated with non-metal	0	A
7306302090	Other	0	A
7306401000	More than 114.3 mm in external diameter	0	A
7306402000	Not more than 114.3 mm in external diameter	0	A
7306500000	Other, welded, of circular cross-section, of other alloy steel	0	A
7306611010	Galvanized zinc	0	A
7306611090	Other	0	A
7306612000	Of stainless steel	0	A
7306613000	Of other alloy steel	0	A
7306691010	Galvanized zinc	0	A
7306691090	Other	0	A
7306692000	Of stainless steel	0	A
7306693000	Of other alloy steel	0	A
7306901000	Double wall steel tube	0	A
7306909000	Other	0	A
7307110000	Of non-malleable cast iron	8	A

HSK 2015	Description	Base Rate	Staging Category
7307190000	Other	8	A
7307210000	Flanges	8	A
7307221000	Threaded sleeves, of stainless steel	0	A
7307229000	Other	8	A
7307230000	Butt welding fittings	8	A
7307290000	Other	8	A
7307910000	Flanges	8	A
7307921000	Threaded sleeves, of iron or steel	0	A
7307929000	Other	8	A
7307930000	Butt welding fittings	8	A
7307991000	Threaded, whether or not plated	8	A
7307999000	Other	8	A
7308100000	Bridges and bridge-sections	0	A
7308200000	Towers and lattice masts	8	A
7308300000	Doors, windows and their frames and thresholds for doors	8	A
7308400000	Equipment for scaffolding, shuttering, propping or pitpropping	8	A
7308901000	Lock-gates	0	A
7308909000	Other	0	A
7309000000	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	8	A
7310100000	Of a capacity of 50 ℓ or more	8	A
7310210000	Cans which are to be closed by soldering or crimping	8	A
7310290000	Other	8	A
7311001000	Not more than 30 ℓ in capacity	8	A
7311002000	More than 30 ℓ but not more than 100 ℓ in capacity	8	A
7311003000	More than 100 ℓ in capacity	8	A
7312101011	Fitted with fittings or made up into articles	0	A
7312101019	Other	0	A
7312101091	Fitted with fittings or made up into articles	0	A
7312101092	Steel tire cords	0	A

HSK 2015	Description	Base Rate	Staging Category
7312101099	Other	0	A
7312102011	Fitted with fitting or made up into articles	0	A
7312102019	Other	0	A
7312102091	Fitted with fittings or made up into articles	0	A
7312102092	Steel tire cords	0	A
7312102099	Other	0	A
7312900000	Other	0	A
7313001000	Barbed iron or steel wire	0	A
7313009000	Other	0	A
7314120000	Endless bands for machinery, of stainless steel	0	A
7314140000	Other woven cloth, of stainless steel	0	A
7314190000	Other	0	A
7314200000	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	0	A
7314310000	Plated or coated with zinc	0	A
7314390000	Other	0	A
7314410000	Plated or coated with zinc	0	A
7314420000	Coated with plastics	0	A
7314490000	Other	0	A
7314500000	Expanded metal	0	A
7315110000	Roller chain	8	A
7315120000	Other chain	8	A
7315190000	Parts	8	A
7315200000	Skid chain	8	A
7315810000	Stud-link	8	A
7315820000	Other, welded link	8	A
7315890000	Other	8	A
7315900000	Other parts	8	A
7316001000	Anchors and grapnels	8	A
7316002000	Parts	8	A
7317001011	Plated, coated or painted	0	A
7317001019	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
7317001021	Plated, coated or painted	0	A
7317001029	Other	0	A
7317002000	Tacks	0	A
7317003000	Drawing or office working pins	0	A
7317004000	Corrugated nails	0	A
7317005000	Staples	0	A
7317009000	Other	0	A
7318110000	Coach screws	8	A
7318120000	Other wood screws	8	A
7318130000	Screw hooks and screw rings	8	A
7318140000	Self-tapping screws	8	A
7318151000	Machine screws	8	A
7318152000	Bolts	8	A
7318153000	Bolts and nuts (in set)	8	A
7318159000	Other	8	A
7318160000	Nuts	8	A
7318190000	Other	8	A
7318210000	Spring washers and other lock washers	8	A
7318220000	Other washers	8	A
7318230000	Rivets	8	A
7318240000	Cotters and cotter-pins	8	A
7318290000	Other	8	A
7319401000	Safety pins	8	A
7319402000	Pin used for measuring or checking semiconductor wafers or device	8	A
7319409000	Other	8	A
7319901010	Sewing needles	8	A
7319901020	Darning needles	8	A
7319901090	Other	8	A
7319909000	Other	8	A
7320101000	Leaf-springs for automobiles	8	A
7320102000	Leaf-springs for railway locomotives and rolling stocks	8	A
7320109000	Other	8	A
7320201000	For automobiles	8	A
7320202000	For shock-absorbers	8	A

HSK 2015	Description	Base Rate	Staging Category
7320203000	For buffers on rolling stock couplings	8	A
7320204000	For upholstery	8	A
7320209000	Other	8	A
7320901000	Flat spiral springs	8	A
7320909000	Other springs	8	A
7321110000	For gas fuel or for both gas and other fuels	8	A
7321120000	For liquid fuel	8	A
7321190000	Other, including appliances for solid fuel	8	A
7321810000	For gas fuel or for both gas and other fuels	8	A
7321820000	For liquid fuel	8	A
7321890000	Other, including appliances for solid fuel	8	A
7321900000	Parts	8	A
7322111000	Radiators	8	A
7322112000	Parts	8	A
7322191000	Radiators	8	A
7322192000	Parts	8	A
7322901000	Solar collector and parts thereof	8	A
7322909010	Air heater	8	A
7322909020	Hot air distributor	8	A
7322909030	Parts	8	A
7323100000	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	8	A
7323910000	Of cast iron, not enamelled	8	A
7323920000	Of cast iron, enamelled	8	A
7323930000	Of stainless steel	8	A
7323940000	Of iron (other than cast iron) or steel, enamelled	8	A
7323990000	Other	8	A
7324101000	Sinks	8	A
7324102000	Wash basins	8	A
7324210000	Of cast iron, whether or not enamelled	8	A
7324291000	Of stainless steel	8	A
7324299000	Other	8	A
7324901000	Toilet sets	8	A

HSK 2015	Description	Base Rate	Staging Category
7324908000	Other	8	A
7324909000	Parts	8	A
7325100000	Of non-malleable cast iron	8	A
7325910000	Grinding balls and similar articles for mills	8	A
7325991000	Of cast iron	8	A
7325992000	Of cast steel	8	A
7325993000	Of alloy steel	8	A
7325999000	Other	8	A
7326110000	Grinding balls and similar articles for mills	8	A
7326190000	Other	8	A
7326200000	Articles of iron or steel wire	8	A
7326901000	Bobbins for textile machinery	8	A
7326909000	Other	8	B
7401001000	Copper mattes	0	A
7401002000	Cement copper (precipitated copper)	0	A
7402001000	Unrefined copper	0	A
7402002000	Copper anodes for electrolytic refining	0	A
7403110000	Cathodes and sections of cathodes	3	A
7403120000	Wire-bars	5	A
7403130000	Billets	5	A
7403191000	Slabs	5	A
7403192000	Ingots	5	A
7403199000	Other	5	A
7403210000	Copper-zinc base alloys (brass)	5	A
7403220000	Copper-tin base alloys (bronze)	5	A
7403291010	Copper-nickel base alloys (cupro-nickel)	5	A
7403291020	Copper-nickel-zinc base alloys (nickel silver)	5	A
7403299000	Other	5	A
7404000000	Copper waste and scrap.	0	A
7405000000	Master alloys of copper.	5	A
7406100000	Powders of non-lamellar structure	8	A
7406201000	Powders of lamellar structure	8	A
7406202000	Flakes	8	A

HSK 2015	Description	Base Rate	Staging Category
7407100000	Of refined copper	8	A
7407210000	Of copper-zinc base alloys (brass)	8	A
7407291000	Of copper-tin base alloys (bronze)	8	A
7407292010	Of copper-nickel base alloys (cupro-nickel)	8	A
7407292020	Of copper-nickel-zinc base alloys (nickel silver)	8	A
7407299000	Other	8	A
7408110000	Of which the maximum cross-sectional dimension exceeds 6 mm	8	A
7408190000	Other	8	A
7408210000	Of copper-zinc base alloys (brass)	8	A
7408221000	Of copper-nickel base alloys (cupro-nickel)	8	A
7408222000	Of copper-nickel-zinc base alloys (nickel silver)	8	A
7408291000	Of copper-tin base alloys (bronze)	8	A
7408299000	Other	8	A
7409111000	For use in manufacturing semiconductor	5	A
7409119000	Other	8	A
7409191000	For use in manufacturing semiconductor	5	A
7409199000	Other	8	A
7409211000	For use in manufacturing semiconductor	5	A
7409219000	Other	8	A
7409291000	For use in manufacturing semiconductor	5	A
7409299000	Other	8	A
7409311000	For use in manufacturing semiconductor	5	A
7409319000	Other	8	A
7409391000	For use in manufacturing semiconductor	5	A
7409399000	Other	8	A
7409401010	For use in manufacturing semiconductor	5	A
7409401090	Other	8	A
7409402010	For use in manufacturing semiconductor	5	A
7409402090	Other	8	A
7409901000	For use in manufacturing semiconductor	5	A
7409909000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
7410110000	Of refined copper	8	A
7410120000	Of copper alloys	8	A
7410211000	Suitable for manufacturing printed circuit board	8	A
7410219000	Other	8	A
7410221000	Suitable for manufacturing printed circuit board	8	A
7410229000	Other	8	A
7411100000	Of refined copper	8	A
7411210000	Of copper-zinc base alloys (brass)	8	A
7411221000	Of copper-nickel base alloys (cupro-nickel)	8	A
7411222000	Of copper-nickel-zinc base alloys (nickel silver)	8	A
7411291000	Of copper-tin base alloys (bronze)	8	A
7411299000	Other	8	A
7412100000	Of refined copper	3	A
7412200000	Of copper alloys	3	A
7413000000	Stranded wire, cable, plaited bands and the like, of copper, not electrically insulated.	3	A
7415101000	Plated, rolled or coated with precious metal	8	A
7415109000	Other	8	A
7415210000	Washers (including spring washers)	8	A
7415290000	Other	8	A
7415330000	Screws; bolts and nuts	8	A
7415390000	Other	8	A
7418101000	Pot scourers and scouring or polishing pads, gloves and the like	8	A
7418109010	Table, kitchen articles	8	A
7418109020	Solar collectors of a kind used for domestic purposes, non-electric	5	A
7418109030	Other household articles	8	A
7418109091	Of solar collectors of a kind used for domestic purposes, non-electric	5	A
7418109099	Other	8	A
7418201000	Sanitary ware	8	A
7418202000	Parts	8	A
7419101000	Chain	8	A
7419102000	Parts	8	A
7419910000	Cast, moulded, stamped or forged,	0	A

HSK 2015	Description	Base Rate	Staging Category
	but not further worked		
7419991010	Cloth	8	A
7419991090	Other	8	A
7419992000	Copper springs	8	A
7419999000	Other	8	A
7501100000	Nickel mattes	0	A
7501201010	Containing by weight 88 % or more of nickel	2	A
7501201090	Other	0	A
7501209010	Containing by weight 88 % or more of nickel	2	A
7501209090	Other	0	A
7502101000	Cathode	3	A
7502109000	Other	3	A
7502200000	Nickel alloys	3	A
7503000000	Nickel waste and scrap.	0	A
7504001000	Powders	5	A
7504002000	Flakes	5	A
7505110000	Of nickel, not alloyed	5	A
7505120000	Of nickel alloys	5	A
7505210000	Of nickel, not alloyed	5	A
7505220000	Of nickel alloys	5	A
7506101000	Plates, sheets and strip	3	A
7506102000	Foil	5	A
7506201000	Plates, sheets and strip	5	A
7506202000	Foil	5	A
7507110000	Of nickel, not alloyed	8	A
7507120000	Of nickel alloys	8	A
7507200000	Tube or pipe fittings	8	A
7508100000	Cloth, grill and netting, of nickel wire	8	A
7508901000	Electro-plating anodes	8	A
7508902010	Of nickel, not alloyed	5	A
7508902020	Of nickel alloys	8	A
7508909000	Other	8	A
7601100000	Aluminium, not alloyed	1	A
7601201000	Casting alloy	1	A

HSK 2015	Description	Base Rate	Staging Category
7601202000	Billet	3	A
7601209000	Other	1	A
7602000000	Aluminium waste and scrap.	0	A
7603100000	Powders of non-lamellar structure	8	A
7603201000	Powders	8	A
7603202000	Flakes	8	A
7604101000	Bars and rods	8	A
7604102010	Hollow profiles	8	A
7604102090	Other	8	A
7604210000	Hollow profiles	8	A
7604291000	Bars and rods	8	A
7604299000	Other profiles	8	A
7605110000	Of which the maximum cross-sectional dimension exceeds 7 mm	8	A
7605190000	Other	8	A
7605210000	Of which the maximum cross-sectional dimension exceeds 7 mm	8	A
7605290000	Other	8	A
7606111000	Containing not less than 99.99 % by weight of aluminium	8	A
7606119000	Other	8	A
7606120000	Of aluminium alloys	8	A
7606911000	Containing not less than 99.99 % by weight of aluminium	8	A
7606919000	Other	8	A
7606920000	Of aluminium alloys	8	A
7607111000	Containing not less than 99.99 % by weight of aluminium	8	A
7607119000	Other	8	A
7607191000	Containing not less than 99.99 % by weight of aluminium	8	A
7607199000	Other	8	A
7607201000	Containing not less than 99.99 % by weight of aluminium	8	A
7607209000	Other	8	A
7608100000	Of aluminium, not alloyed	8	A
7608200000	Of aluminium alloys	8	A
7609000000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	8	A
7610100000	Doors, windows and their frames and thresholds for doors	8	A

HSK 2015	Description	Base Rate	Staging Category
7610901000	Structures	8	A
7610908000	Other	8	A
7610909000	Parts	8	A
7611000000	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	8	A
7612100000	Collapsible tubular containers	8	A
7612901000	Rigid tubular containers	8	A
7612909010	Less than 1 ℓ capacity	8	A
7612909020	Not less than 1 ℓ but less than 20 ℓ in capacity	8	A
7612909030	Not less than 20 ℓ in capacity	8	A
7613001000	For compressed gas	8	A
7613002000	For liquefied gas	8	A
7614100000	With steel core	8	A
7614900000	Other	8	A
7615101000	Pot scourers and scouring or polishing pads, gloves and the like	8	A
7615109010	Solar collectors and parts thereof	5	A
7615109020	Table, kitchen articles	8	A
7615109030	Other household articles	8	A
7615109090	Parts	8	A
7615201000	Sanitary ware	8	A
7615202000	Parts	8	A
7616100000	Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	8	A
7616910000	Cloth, grill, netting and fencing, of aluminium wire	8	A
7616991000	Bobbins	8	A
7616999010	Aluminium pouch	8	A
7616999020	Aluminium knob	8	A
7616999090	Other	8	A
7801101000	Containing by weight 99.99 % or more of lead	3	A
7801109000	Other	3	A

HSK 2015	Description	Base Rate	Staging Category
7801910000	Containing by weight antimony as the principal other element	3	B
7801991000	Unrefined lead	1	A
7801992010	Lead-tin alloys	3	A
7801992090	Other	3	A
7802000000	Lead waste and scrap.	0	A
7804111000	Sheets and strip	8	A
7804112000	Foil	8	A
7804190000	Other	8	A
7804201000	Powders	8	A
7804202000	Flakes	8	A
7806001000	Lead containers	8	A
7806002000	Electro-plating anodes	8	A
7806003010	Bars and rods	8	A
7806003020	Profiles	8	A
7806003030	Wire	8	A
7806004010	Tubes and pipes	8	A
7806004020	Tubes or pipe fittings	8	A
7806009000	Other	8	A
7901110000	Containing by weight 99.99 % or more of zinc	3	A
7901120000	Containing by weight less than 99.99 % of zinc	3	A
7901201000	Zinc-aluminium alloy	3	A
7901202000	Zinc-copper alloy	3	A
7901209000	Other	3	A
7902000000	Zinc waste and scrap.	0	A
7903100000	Zinc dust	8	A
7903901000	Powders	8	A
7903902000	Flakes	8	A
7904001000	Bars and rods	8	A
7904002000	Profiles	8	A
7904003000	Wire	8	A
7905001000	Plates, sheets and strip	8	A
7905002000	Foil	8	A
7907001000	Gutters, roof capping, skylight frames and other fabricated building components	8	A

HSK 2015	Description	Base Rate	Staging Category
7907002010	Tubes and pipes	8	A
7907002020	Tube or pipe fittings	8	A
7907009010	Electro-plating anodes	8	A
7907009090	Other	8	A
8001100000	Tin, not alloyed	2	A
8001200000	Tin alloys	3	A
8002000000	Tin waste and scrap.	0	A
8003001010	Unalloyed	8	A
8003001090	Other	8	A
8003002010	Unalloyed	8	A
8003002090	Other	8	A
8007001000	Electro-plating anodes	8	A
8007002000	Plates, sheets and strip, of a thickness exceeding 0.2 mm	8	A
8007003010	Foil	8	A
8007003021	Powders	8	A
8007003022	Flakes	8	A
8007004000	Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	8	A
8007009000	Other	8	A
8101100000	Powders	3	A
8101940000	Unwrought tungsten, including bars and rods obtained simply by sintering	3	A
8101961000	Spiral filament for electric bulbs or electronic bulbs	8	A
8101969000	Other	8	A
8101970000	Waste and scrap	0	A
8101991010	Bars and rods	8	A
8101991020	Profiles	8	A
8101991030	Plates, sheets and strips	8	A
8101991040	Foil	8	A
8101999000	Other	8	A
8102100000	Powders	3	A
8102940000	Unwrought molybdenum, including bars and rods obtained simply by sintering	3	A
8102951000	Bars and rods	8	A
8102952000	Profiles	8	A

HSK 2015	Description	Base Rate	Staging Category
8102953000	Plates, sheets and strip	8	A
8102954000	Foil	8	A
8102961000	Spiral filament for electric bulbs or electronic bulbs	8	A
8102969000	Other	8	A
8102970000	Waste and scrap	0	A
8102990000	Other	8	A
8103201000	Unwrought	3	A
8103202000	Powders	3	A
8103300000	Waste and scrap	0	A
8103900000	Other	8	A
8104110000	Containing at least 99.8 % by weight of magnesium	3	A
8104190000	Other	3	A
8104200000	Waste and scrap	0	A
8104301000	Raspings, turnings and granules	8	A
8104302000	Powders	8	A
8104901000	Bars and rods	8	A
8104909000	Other	8	A
8105201000	Unwrought cobalt	3	A
8105202000	Cobalt mattes and other intermediate products of cobalt metallurgy	3	A
8105203000	Powders	2	A
8105300000	Waste and scrap	3	A
8105900000	Other	3	A
8106001010	Unwrought bismuth	3	A
8106001020	Waste and scrap	3	A
8106001030	Powders	3	A
8106009000	Other	3	A
8107201000	Unwrought cadmium	3	A
8107202000	Powders	3	A
8107300000	Waste and scrap	3	A
8107900000	Other	3	A
8108201000	Unwrought	2	A
8108202000	Powders	3	A
8108300000	Waste and scrap	3	A
8108901000	Plates and strips	8	A

HSK 2015	Description	Base Rate	Staging Category
8108902000	Tubes and pipes	8	A
8108909000	Other	8	A
8109201000	Unwrought	3	A
8109202000	Powders	3	A
8109300000	Waste and scrap	3	A
8109901010	Tubes and pipes	0	A
8109901020	Plates, sheets and strips	0	A
8109901030	Bars	0	A
8109901090	Other	0	A
8109909000	Other	3	A
8110100000	Unwrought antimony; powders	3	A
8110200000	Waste and scrap	3	A
8110900000	Other	3	A
8111000000	Manganese and articles thereof, including waste and scrap.	2	A
8112120000	Unwrought; powders	3	A
8112130000	Waste and scrap	3	A
8112190000	Other	3	A
8112210000	Unwrought; powders	3	A
8112220000	Waste and scrap	3	A
8112290000	Other	3	A
8112510000	Unwrought; powders	3	A
8112520000	Waste and scrap	3	A
8112590000	Other	3	A
8112921000	Germanium	3	A
8112922000	Vanadium	3	A
8112923000	Gallium	3	A
8112924000	Hafnium	3	A
8112925000	Indium	3	A
8112926000	Niobium (Columbium)	3	A
8112927000	Rhenium	3	A
8112929000	Other	3	A
8112991000	Germanium	3	A
8112992000	Vanadium	3	A
8112993000	Gallium	3	A
8112994000	Hafnium	3	A

HSK 2015	Description	Base Rate	Staging Category
8112995000	Indium	3	A
8112996000	Niobium (Columbium)	3	A
8112997000	Rhenium	3	A
8112999000	Other	3	A
8113000000	Cermets and articles thereof, including waste and scrap.	3	A
8201100000	Spades and shovels	8	A
8201300000	Mattocks, picks, hoes and rakes	8	A
8201400000	Axes, bill hooks and similar hewing tools	8	A
8201500000	Secateurs and similar one-handed pruners and shears (including poultry shears)	8	A
8201600000	Hedge shears, two-handed pruning shears and similar two-handed shears	8	A
8201901000	Scythes and sickles	8	A
8201902000	Hay knives	8	A
8201903000	Timber wedges	8	A
8201904000	Forks	8	A
8201909000	Other	8	A
8202101000	For wood	8	A
8202102000	For metal	8	A
8202109000	Other	8	A
8202200000	Band saw blades	8	A
8202310000	With working part of steel	8	A
8202391000	With working part of tungsten carbide	8	A
8202392010	For machines sawing semiconductor wafer or device into each unit	8	A
8202392090	Other	8	A
8202393000	With working part of other materials	8	A
8202399000	Parts	8	A
8202400000	Chain saw blades	8	A
8202911000	Hack-saw blades	8	A
8202919000	Other	8	A
8202991000	For cutting sapphire ingots	5	A
8202999000	Other	8	A
8203101000	For saw blades	8	A

HSK 2015	Description	Base Rate	Staging Category
8203109000	Other	8	A
8203201000	Plier (including cutting pliers)	8	A
8203202000	Pincer	8	A
8203203000	Tweezers	8	A
8203204000	Nail pullers	8	A
8203209000	Other	8	A
8203300000	Metal cutting shears and similar tools	8	A
8203401000	Pipe cutters	8	A
8203402000	Bolt croppers and clippers	8	A
8203403000	Perforating punches	8	A
8203409000	Other	8	A
8204110000	Non-adjustable	8	A
8204120000	Adjustable	8	A
8204200000	Interchangeable spanner sockets, with or without handles	8	A
8205101000	For drilling	8	A
8205102000	For threading	8	A
8205103000	For tapping	8	A
8205109000	Other	8	A
8205200000	Hammers and sledge hammers	8	A
8205300000	Planes, chisels, gouges and similar cutting tools for working wood	8	A
8205400000	Screwdrivers	8	A
8205510000	Household tools	8	A
8205591000	Glaziers' diamond	8	A
8205592000	Soldering irons	8	A
8205593000	Grease guns	8	A
8205595000	Tools for mining and public works	8	A
8205596000	Tools for cement workers and painters	8	A
8205597000	Watch makers' tools	8	A
8205599000	Other	8	A
8205600000	Blow lamps	8	A
8205701000	Vices	8	A
8205702000	Clamps	8	A
8205709000	Other	8	A
8205901000	Anvils	8	A

HSK 2015	Description	Base Rate	Staging Category
8205902000	Hand or pedal-operated grinding wheels with frameworks	8	A
8205909010	Sets of articles of two or more subheadings of this heading	8	A
8205909090	Other	8	A
8206000000	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	8	A
8207130000	With working part of cermets	8	A
8207191000	With working part of other materials	8	A
8207199000	Parts	8	A
8207201000	For drawing	8	A
8207202000	For extruding	8	A
8207301000	For pressing	8	A
8207302000	For stamping	8	A
8207303000	For punching	8	A
8207309000	Other	8	A
8207401000	For tapping	8	A
8207402000	For threading	8	A
8207409000	Other	8	A
8207501010	Of high speed steel	8	A
8207501090	Other	8	A
8207502000	Brace bits	8	A
8207509000	Other	8	A
8207601000	Reamers	8	A
8207602000	Laps	8	A
8207603000	Broaches	8	A
8207609000	Other	8	A
8207701000	Gear cutters	8	A
8207702000	Milling cutters	8	A
8207703000	Gear cutting hobs	8	A
8207704000	Rotary files	8	A
8207709000	Other	8	A
8207801000	Tools for lathes	8	A
8207809000	Other	8	A
8207901000	Diamond tools	8	A
8207909000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8208100000	For metal working	8	A
8208200000	For wood working	8	A
8208300000	For kitchen appliances or for machines used by the food industry	8	A
8208400000	For agricultural, horticultural or forestry machines	8	A
8208900000	Other	8	A
8209001010	Of tungsten carbide, treated with gamma coating	8	A
8209001040	Of cermets	8	A
8209001090	Others	8	A
8209002010	Of tungsten carbide	8	A
8209002040	Of cermets	8	A
8209002090	Other	8	A
8210001000	Mills and grinders	8	A
8210002000	Extractors and pressers	8	A
8210003000	Beaters and mixers	8	A
8210004000	Slicers and cutters	8	A
8210005000	Openers, corkers and sealers	8	A
8210008000	Other domestic food-processing appliances	8	A
8210009000	Parts	8	A
8211100000	Sets of assorted articles	8	A
8211910000	Table knives having fixed blades	8	A
8211920000	Other knives having fixed blades	8	A
8211930000	Knives having other than fixed blades	8	A
8211940000	Blades	8	A
8211950000	Handles of base metal	8	A
8212100000	Razors	8	A
8212200000	Safety razor blades, including razor blade blanks in strips	8	A
8212900000	Other parts	8	A
8213001000	Ordinary scissors	8	A
8213002010	For tailors and dressmakers	8	A
8213002020	For hairdressers	8	A
8213002090	Other	8	A
8213003000	Manicure scissors	8	A
8213004000	Scissor blades	8	A

HSK 2015	Description	Base Rate	Staging Category
8213009000	Other	8	A
8214101000	Pencil sharpeners	8	A
8214109000	Other	8	A
8214200000	Manicure or pedicure sets and instruments (including nail files)	8	A
8214901000	Hair clippers	8	A
8214902000	Butchers' or kitchen cleavers, choppers and mincing knives	8	A
8214909000	Other	8	A
8215100000	Sets of assorted articles containing at least one article plated with precious metal	8	A
8215200000	Other sets of assorted articles	8	A
8215911000	Spoons	8	A
8215912000	Forks	8	A
8215913000	Ladles and skimmers	8	A
8215914000	Fish-knives and butter-knives	8	A
8215915000	Tongs of all kinds	8	A
8215919000	Other	8	A
8215991000	Spoons	8	A
8215992000	Forks	8	A
8215993000	Ladles and skimmers	8	A
8215994000	Fish-knives and butter-knives	8	A
8215995000	Tong of all kinds	8	A
8215999000	Other	8	A
8301100000	Padlocks	8	A
8301200000	Locks of a kind used for motor vehicles	8	A
8301300000	Locks of a kind used for furniture	8	A
8301401010	Digital door locks	8	A
8301401090	Other	8	A
8301409000	Other	8	A
8301500000	Clasps and frames with clasps, incorporating locks	8	A
8301600000	Parts	8	A
8301700000	Keys presented separately	8	A
8302100000	Hinges	8	A
8302200000	Castors	8	A
8302300000	Other mountings, fittings and similar articles suitable for motor	8	A

HSK 2015	Description	Base Rate	Staging Category
	vehicles		
8302411000	Suitable for doors or windows	8	A
8302419000	Other	8	A
8302420000	Other, suitable for furniture	8	A
8302491000	Suitable for trunks, suitcases, or similar travel goods.	8	A
8302499000	Other	8	A
8302500000	Hat-racks, hat-pegs, brackets and similar fixtures	8	A
8302600000	Automatic door closers	8	A
8303001000	Safes	8	A
8303009000	Other	8	A
8304000000	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	8	A
8305100000	Fittings for loose-leaf binders or files	8	A
8305200000	Staples in strips	8	A
8305900000	Other, including parts	8	A
8306100000	Bells, gongs and the like	8	A
8306210000	Plated with precious metal	8	A
8306290000	Other	8	A
8306301000	Photograph, picture or similar frames	8	A
8306302000	Mirrors of base metal	8	A
8307100000	Of iron or steel	8	A
8307900000	Of other base metal	8	A
8308101000	Hooks	8	A
8308102000	Eyes and eyelets	8	A
8308200000	Tubular or bifurcated rivets	8	A
8308901000	Clasps and frames with clasps	8	A
8308902000	Buckles and buckle-clasps	8	A
8308903000	Beads	8	A
8308904000	Spangles	8	A
8308909000	Other	8	A
8309100000	Crown corks	8	A
8309901000	Easy opener end	8	A

HSK 2015	Description	Base Rate	Staging Category
8309909000	Other	8	A
8310000000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	8	A
8311101000	For use in manufacturing semiconductor	8	A
8311109000	Other	8	A
8311201000	For use in manufacturing semiconductor	8	A
8311209000	Other	8	A
8311301000	For use in manufacturing semiconductor	8	A
8311309010	Lead-tin alloy solders	8	A
8311309090	Other	8	A
8311901000	For use in manufacturing semiconductor	8	A
8311909000	Other	8	A
8401100000	Nuclear reactors	0	A
8401200000	Machinery and apparatus for isotopic separation, and parts thereof	0	A
8401300000	Fuel elements (cartridges), non-irradiated	0	A
8401400000	Parts of nuclear reactors	0	A
8402110000	Watertube boilers with a steam production exceeding 45t per hour	8	A
8402120000	Watertube boilers with a steam production not exceeding 45t per hour	8	A
8402191000	Heating medium boiler	8	A
8402199000	Other	8	A
8402200000	Super-heated water boilers	8	A
8402901000	Of steam and other vapour generating boilers	8	A
8402902000	Of super-heated water boilers	8	A
8403101000	Central heating boilers, using fuel oil	8	A
8403102000	Central heating boilers, using coal or coke	8	A
8403103000	Central heating boilers, using gas	8	A
8403109000	Other	8	A
8403900000	Parts	8	A
8404101000	Economisers	8	A

HSK 2015	Description	Base Rate	Staging Category
8404102000	Super-heaters	8	A
8404103000	Soot removers	8	A
8404104000	Gas recoverers	8	A
8404109000	Other	8	A
8404200000	Condensers for steam or other vapour power units	8	A
8404901000	Of condensers for boilers	8	A
8404902000	Of condensers for vapour engines and power units	8	A
8404909000	Other	8	A
8405101000	Producer gas generators	8	A
8405102000	Water gas generators	8	A
8405103000	Acetylene gas generators	8	A
8405104000	Oxygen generators	8	A
8405109000	Other	8	A
8405901000	Of producer gas generators	8	A
8405902000	Of water gas generators	8	A
8405903000	Of acetylene gas generators	8	A
8405904000	Of oxygen generators	8	A
8405909000	Other	8	A
8406103000	Of an output exceeding 2 MW	5	A
8406109000	Other	5	A
8406811000	Of an output exceeding 40 MW but not exceeding 100 MW	5	A
8406812000	Of an output exceeding 100 MW but not exceeding 300 MW	5	A
8406813000	Of an output exceeding 300 MW	5	A
8406820000	Of an output not exceeding 40 MW	5	A
8406901000	Of steam turbines for marine propulsion	8	A
8406909000	Other	8	A
8407100000	Aircraft engines	0	A
8407210000	Outboard motors	8	A
8407290000	Other	8	A
8407311000	For moter-cycles	8	A
8407319000	Other	8	A
8407321000	For motor-cycles	8	A
8407329000	Other	8	A
8407331000	For motor-cycles	8	A

HSK 2015	Description	Base Rate	Staging Category
8407339000	Other	8	A
8407341000	For motor-cycles	8	A
8407349000	Other	8	A
8407901000	For railway locomotives	0	A
8407909000	Other	8	A
8408101000	With a rating not exceeding 300 kW	8	A
8408102000	With a rating more than 300 kW, not exceeding 2,000 kW	8	A
8408103000	With a rating more than 2,000 kW	8	A
8408201000	Of a cylinder capacity not exceeding 1,000cc	8	A
8408202000	Of a cylinder capacity exceeding 1,000cc but not exceeding 2,000cc	8	A
8408203000	Of a cylinder capacity exceeding 2,000cc but not exceeding 4,000cc	8	A
8408204000	Of a cylinder capacity exceeding 4,000cc but not exceeding 10,000cc	8	A
8408205000	Of a cylinder capacity exceeding 10,000cc	8	A
8408901010	Internal combustion engines for railway locomotives	0	A
8408901090	Other	5	A
8408909010	Internal combustion engines for ships	8	A
8408909021	For generating of a power not less than 400 kW (Of a rpm 1,500 or 1,800)	4	A
8408909029	Other	8	A
8408909030	Internal combustion engines for heading 84.29	8	A
8408909090	Other	8	A
8409100000	For aircraft engines	5	A
8409911000	For vehicles of Chapter 87	8	A
8409912000	For outboard motors	8	A
8409919000	Other	8	A
8409991000	For railway locomotives and rolling stock	5	A
8409992000	For vehicles of Chapter 87	8	A
8409993010	Of internal combustion engines with a rating not exceeding 300 kW	8	A
8409993020	Of internal combustion engines with a rating exceeding 300 kW, but not exceeding 2,000 kW	8	A
8409993030	Of internal combustion engines with a rating exceeding 2,000 kW	8	A

HSK 2015	Description	Base Rate	Staging Category
8409999010	For generating	8	A
8409999090	Other	8	A
8410111000	Hydraulic turbines	0	A
8410119000	Other	8	A
8410120000	Of a power exceeding 1,000 kW but not exceeding 10,000 kW	0	A
8410130000	Of a power exceeding 10,000 kW	0	A
8410901010	For water turbines	0	A
8410901090	Other	8	A
8410909010	For water turbines	0	A
8410909090	Other	8	A
8411111000	For aircraft	3	A
8411119010	For marine	8	A
8411119090	Other	8	A
8411121000	For aircraft	3	A
8411129010	For marine	8	A
8411129090	Other	8	A
8411211000	For aircraft	3	A
8411219010	For marine	8	A
8411219090	Other	8	A
8411221000	For aircraft	3	A
8411229010	For marine	8	A
8411229090	Other	8	A
8411811000	For aircraft	3	A
8411819010	For marine	8	A
8411819090	Other	8	A
8411821000	For aircraft	3	A
8411829010	For marine	8	A
8411829090	Other	8	A
8411911000	For aircraft	3	A
8411919000	Other	8	A
8411991000	For aircraft	3	A
8411999000	Other	8	A
8412101010	Ram-jet or pulsejet engines	5	A
8412101090	Other	5	A
8412109000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8412211000	Hydraulic cylinder	8	A
8412219000	Other	8	A
8412290000	Other	8	A
8412310000	Linear acting (cylinders)	8	A
8412390000	Other	8	A
8412800000	Other	8	A
8412901010	Of ram-jet or pulse-jet engines	5	A
8412901090	Other	5	A
8412902000	Of water engines	0	A
8412909000	Other	8	A
8413110000	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	8	A
8413190000	Other	8	A
8413200000	Hand pumps, other than those of subheading 8413.11 or 8413.19	8	A
8413301000	For aircraft	8	A
8413302000	For railway locomotive	8	A
8413303000	For marine	8	A
8413304000	For vehicles falling within Chapter 87	8	A
8413309000	Other	8	A
8413400000	Concrete pumps	8	A
8413504000	Pumps to be used with swimming pools	8	A
8413509010	Plunger pumps	8	A
8413509020	Piston pumps	8	A
8413509030	Diaphragm pumps	8	A
8413509090	Other	8	A
8413604000	Pumps to be used with swimming pools	8	A
8413609010	Gear pumps	8	A
8413609020	Vane pumps	8	A
8413609030	Screw pumps	8	A
8413609090	Other	8	A
8413703000	Pumps to be used with swimming pools	8	A
8413709010	Turbine pumps	8	A
8413709020	Volute pumps	8	A
8413709090	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8413811000	Pumps to be used with swimming pools	8	A
8413819000	Other	8	A
8413820000	Liquid elevators	8	A
8413911000	Of pumps for dispensing fuel or lubricants	8	A
8413912000	Of internal combustion engine	8	A
8413913000	Of reciprocating pumps	8	A
8413914000	Of centrifugal pumps	8	A
8413915000	Of rotary pumps	8	A
8413919000	Other	8	A
8413920000	Of liquid elevators	8	A
8414101000	For aircrafts	8	A
8414109010	For machines and mechanical appliances for making semiconductor devices (other than those of an ultimate vacuum less than 9×10^{-3} Torr)	3	A
8414109090	Other	8	A
8414200000	Hand- or foot-operated air pumps	8	A
8414301000	Of a power requirement less than 11 kW	8	A
8414302000	Of a power requirement not less than 11 kW	8	A
8414400000	Air compressors mounted on a wheeled chassis for towing	8	A
8414511000	For aircrafts	8	A
8414519000	Other	8	A
8414591000	For aircrafts	8	A
8414599000	Other	8	A
8414601000	For aircrafts	8	A
8414609000	Other	8	A
8414801000	Hoods having a maximum horizontal side exceeding 120 cm	8	A
8414809110	For aircrafts	8	A
8414809190	Other	8	A
8414809210	Of a power requirement less than 74.6 kW	8	A
8414809220	Of a power requirement not less than 74.6 kW, less than 373 kW	8	A
8414809230	Of a power not less than 373 kW	8	A
8414809900	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8414901000	Of fans and hoods	8	A
8414909010	Of compressors used in refrigerating equipment	8	A
8414909020	Of air or gas compressors (excluding for refrigerating equipment)	8	A
8414909090	Other	8	A
8415101011	Of a power less than 11 kW	8	A
8415101012	Of a power not less than 11 kW	8	A
8415101021	Of a power less than 11 kW	8	A
8415101022	Of a power not less than 11 kW	8	A
8415102010	Of a power less than 11 kW	8	A
8415102020	Of a power not less than 11 kW	8	A
8415200000	Of a kind used for persons, in motor vehicles	8	A
8415810000	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	8	A
8415820000	Other, incorporating a refrigerating unit	8	A
8415830000	Not incorporating a refrigerating unit	8	A
8415900000	Parts	8	A
8416101000	Of the maximum consumption capacity of fuel not more than 200 ℓ per hour	8	A
8416102000	Of the maximum consumption capacity of fuel exceeding 200 ℓ, but less than 1,500 ℓ per hour	8	A
8416103000	Of the maximum consumption capacity of fuel not less than 1,500 ℓ per hour	8	A
8416201000	Furnace burners for pulverised solid fuel	8	A
8416202000	Furnace burners for gas	8	A
8416209000	Other	8	A
8416300000	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	8	A
8416901000	Of furnace burners	8	A
8416909000	Other	8	A
8417101010	For iron-ores	8	A
8417101090	Other	8	A
8417102010	For iron or steel	8	A

HSK 2015	Description	Base Rate	Staging Category
8417102090	Other	8	A
8417200000	Bakery ovens, including biscuit ovens	8	A
8417801010	For cements	8	A
8417801020	For glass	8	A
8417801030	For ceramics	8	A
8417801090	Other	8	A
8417802000	Laboratory type	8	A
8417809000	Other	8	A
8417900000	Parts	8	A
8418101010	Of a capacity not exceeding 200 ℓ.	8	A
8418101020	Of a capacity exceeding 200 ℓ but not exceeding 400 ℓ	8	A
8418101030	Of a capacity exceeding 400 ℓ	8	A
8418109000	Other	8	A
8418211000	Of a capacity less than 200 ℓ	8	A
8418212000	Of a capacity not less than 200 ℓ, but less than 400 ℓ	8	A
8418213000	Of a capacity not less than 400 ℓ	8	A
8418291000	Absorption-type, electrical	8	A
8418299000	Other	8	A
8418300000	Freezers of the chest type, not exceeding 800 ℓ capacity	8	A
8418400000	Freezers of the upright type, not exceeding 900 ℓ capacity	8	A
8418501000	Show-cases	8	A
8418509000	Other	8	A
8418610000	Heat pumps other than air conditioning machines of heading 84.15	8	A
8418691000	Blood storage refrigerators	8	A
8418692010	Ice-cream making machines	8	A
8418692020	Ice-cuber	8	A
8418692030	Water cooler	8	A
8418692090	Other	8	A
8418693000	Heat pumps	8	A
8418910000	Furniture designed to receive refrigerating or freezing equipment	8	A
8418991000	Of house hold type refrigerators	8	A
8418999000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8419110000	Instantaneous gas water heaters	8	A
8419190000	Other	8	A
8419200000	Medical, surgical or laboratory sterilisers	0	A
8419310000	For agricultural products	8	A
8419320000	For wood, paper pulp, paper or paperboard	8	A
8419391000	Spin dryers for machines and mechanical appliances for making semiconductor devices	3	A
8419399000	Other	8	A
8419400000	Distilling or rectifying plant	8	A
8419501000	For aircrafts	8	A
8419509000	Other	8	A
8419600000	Machinery for liquefying air or other gases	8	A
8419810000	For making hot drinks or for cooking or heating food	8	A
8419891000	Polymerization autoclaves for man-made fibre making	8	A
8419899010	Heating plant and machinery	8	A
8419899020	Cooling plant and machinery	8	A
8419899030	Evaporating plant and machinery	8	A
8419899040	Condensing plant and machinery	8	A
8419899050	Sollar-collectors and equipments	8	A
8419899060	Constant high or low temperature chambers	8	A
8419899070	Constant temperature and humidity chambers	8	A
8419899080	Air-conditioner	8	A
8419899090	Other	8	A
8419901000	Of polymerization autoclaves for man-made fibre making	8	A
8419909010	Of instantaneous or storage water heaters	8	A
8419909020	Of making hot drinks or for cooking or heating food machinery and equipment	8	A
8419909030	Of air-conditioning machinery, plant and equipment	8	A
8419909040	Of medical, surgical or laboratory sterilisers	0	A
8419909090	Other	8	A
8420101000	For paper making	8	A
8420102000	For textile fabrics	8	A

HSK 2015	Description	Base Rate	Staging Category
8420103000	For leather	8	A
8420104000	For rubber or plastic	8	A
8420109000	Other	8	A
8420910000	Cylinders	8	A
8420990000	Other	8	A
8421110000	Cream separators	8	A
8421120000	Clothes-dryers	8	A
8421191000	For medical, surgical or laboratory use	8	A
8421192000	For food industry use	8	A
8421193000	For petro-chemical industry use	8	A
8421199000	Other	8	A
8421211000	Of the household type	8	A
8421219010	Filtering or purifying machinery and apparatus to be used with swimming pools	8	A
8421219020	Filtering or purifying machinery and apparatus for making semiconductor devices	3	A
8421219090	Other	8	A
8421220000	For filtering or purifying beverages other than water	8	A
8421231000	For internal combustion engines for vehicles of Chapter 87	8	A
8421232000	For aircrafts	8	A
8421239000	Other	8	A
8421291000	For dairy industry	8	A
8421292000	For the treatment of harmful waste water	8	A
8421293000	For the purpose of semiconductor manufacturing	0	A
8421294000	For aircrafts	8	A
8421299000	Other	8	A
8421311000	For internal combustion engines for vehicles of Chapter 87	8	A
8421312000	For aircrafts	8	A
8421319000	Other	8	A
8421391000	For the household type	8	A
8421392000	For purifying exhaust gas for vehicles of Chapter 87	8	A
8421399010	For the treatment of harmful exhaust gas	8	A
8421399020	For the purpose of semiconductor	0	A

HSK 2015	Description	Base Rate	Staging Category
	manufacturing		
8421399030	For aircrafts	8	A
8421399090	Other	8	A
8421910000	Of centrifuges, including centrifugal dryers	8	A
8421991000	For purifying exhaust gas for vehicles of Chapter 87	8	A
8421999010	Of filtering or purifying machinery and apparatus, for internal combustion engines	8	A
8421999020	Filter for purifying machinery	8	A
8421999030	For the purpose of semiconductor manufacturing	0	A
8421999090	Other	8	A
8422110000	Of the household type	8	A
8422190000	Other	8	A
8422200000	Machinery for cleaning or drying bottles or other containers	8	A
8422301000	Machinery for filling bottles or other containers	8	A
8422302000	Machinery for closing or sealing bottles or other containers	8	A
8422303000	Machinery for capsuling or labelling bottles or other containers	8	A
8422304000	Machinery for aerating beverages	8	A
8422309000	Other	8	A
8422404000	Heat shrink wrapping machinery	8	A
8422409010	Automatic wrapping machinery	8	A
8422409020	Automatic pack tiers	8	A
8422409030	Vacuum packers	8	A
8422409090	Other	8	A
8422901000	Of dish washing machines	8	A
8422902000	Of other packing or wrapping machinery	8	A
8422909000	Other	8	A
8423100000	Personal weighing machines, including baby scales; household scales	8	A
8423201000	Conveyer scale	8	A
8423202000	Feed meter or feed weighers	8	A
8423209000	Other	8	A
8423300000	Constant weight scales and scales for discharging a predetermined weight of material into a bag or	8	A

HSK 2015	Description	Base Rate	Staging Category
	container, including hopper scales		
8423810000	Having a maximum weighing capacity not exceeding 30 kg	8	A
8423820000	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	8	A
8423891000	Truck scale	8	A
8423899000	Other	8	A
8423901010	Weights in the accuracy class	8	A
8423901090	Other	8	A
8423909000	Parts of weighing machinery	8	A
8424100000	Fire extinguishers, whether or not charged	8	A
8424201000	Spray guns	8	A
8424202010	Of robot type	8	A
8424202090	Other	8	A
8424209000	Other	8	A
8424301000	Steam or sand blasting machines	8	A
8424302000	High-pressure steam cleaners	8	A
8424309000	Other	8	A
8424811000	Self-propelled sprayers	8	A
8424812000	Other sprayers	8	A
8424819000	Other	8	A
8424891000	For the purpose of semiconductor manufacturing	0	A
8424899000	Other	8	A
8424901000	Of fire extinguishers	8	A
8424902000	Of spray guns	8	A
8424903000	Of sprayers	8	A
8424909010	For the purpose of semiconductor manufacturing	0	A
8424909090	Other	8	A
8425111010	Chain blocks	0	A
8425111090	Other	0	A
8425112010	Chain blocks	0	A
8425112090	Other	0	A
8425190000	Other	0	A
8425311000	Pit-head winding gear; winches specially designed for use underground	0	A

HSK 2015	Description	Base Rate	Staging Category
8425319000	Other	0	A
8425391000	Pit-head winding gear; winches specially designed for use underground	0	A
8425399000	Other	0	A
8425410000	Built-in jacking systems of a type used in garages	0	A
8425421000	Of a freight-lifting capacity not exceeding 10 metric tons	0	A
8425422000	Of a freight-lifting capacity exceeding 10 metric tons	0	A
8425491000	Of a freight-lifting capacity not exceeding 10 metric tons	0	A
8425492000	Of a freight-lifting capacity exceeding 10 metric tons	0	A
8426110000	Overhead travelling cranes on fixed support	0	A
8426121000	Mobile lifting frames on tyres	0	A
8426122000	Straddle carriers	0	A
8426190000	Other	0	A
8426200000	Tower cranes	0	A
8426301000	Portal cranes	0	A
8426302000	Pedestal jib cranes	0	A
8426410000	On tyres	0	A
8426491000	Of telescopic boom type	0	A
8426492000	Of latticed boom type	0	A
8426499000	Other	0	A
8426910000	Designed for mounting on road vehicles	0	A
8426991000	Ships' derricks	0	A
8426999000	Other	0	A
8427101010	New	8	A
8427101020	Used	8	A
8427102010	New	8	A
8427102020	Used	8	A
8427201011	New	8	A
8427201012	Used	8	A
8427201021	New	8	A
8427201022	Used	8	A
8427209000	Other	8	A
8427901000	Hand pallet trucks	8	A

HSK 2015	Description	Base Rate	Staging Category
8427909000	Other	8	A
8428101000	Lifts	0	A
8428102000	Skip hoists	0	A
8428201000	Pneumatic elevators	0	A
8428202000	Pneumatic conveyors	0	A
8428310000	Specially designed for underground use	0	A
8428320000	Other, bucket type	0	A
8428331010	Of a lifting speed less than 240m per minute	0	A
8428331020	Of a lifting speed not less than 240m per minute	0	A
8428332000	Conveyors	0	A
8428390000	Other	0	A
8428401000	Escalators	0	A
8428402000	Moving walkways	0	A
8428600000	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	0	A
8428901000	Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	0	A
8428909000	Other	0	A
8429111000	Bulldozers	0	A
8429112000	Angledozers	0	A
8429190000	Other	0	A
8429200000	Graders and levellers	0	A
8429300000	Scrapers	0	A
8429401000	Tamping machines	0	A
8429402000	Road rollers	0	A
8429511011	New	0	A
8429511012	Used	0	A
8429511021	New	0	A
8429511022	Used	0	A
8429511031	New	0	A
8429511032	Used	0	A
8429511091	New	0	A
8429511092	Used	0	A
8429519000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
8429521011	New	0	A
8429521012	Used	0	A
8429521021	New	0	A
8429521022	Used	0	A
8429521090	Other	0	A
8429529000	Other	0	A
8429591000	Mechanical shovel	0	A
8429599000	Other	0	A
8430100000	Pile-drivers and pile-extractors	0	A
8430200000	Snow-ploughs and snow-blowers	0	A
8430310000	Self-propelled	0	A
8430390000	Other	0	A
8430411000	Boring machines	0	A
8430412000	Sinking machines	0	A
8430491000	Test boring machines	0	A
8430499000	Other	0	A
8430500000	Other machinery, self-propelled	0	A
8430610000	Tamping or compacting machinery	0	A
8430690000	Other	0	A
8431100000	Of machinery of heading 84.25	0	A
8431200000	Of machinery of heading 84.27	8	A
8431310000	Of lifts, skip hoists or escalators	0	A
8431390000	Other	0	A
8431411000	Of excavators	0	A
8431419000	Other	0	A
8431420000	Bulldozer or angledozer blades	0	A
8431430000	Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	0	A
8431491000	Hydraulic breaker	0	A
8431492000	Crushers	0	A
8431499000	Other	0	A
8432100000	Ploughs	0	A
8432210000	Disc harrows	0	A
8432291000	Scarifiers	0	A
8432292000	Weeders	0	A

HSK 2015	Description	Base Rate	Staging Category
8432299000	Other	0	A
8432301000	Seeders	0	A
8432302000	Planters	0	A
8432303000	Transplanters	0	A
8432309000	Other	0	A
8432401000	Manure spreaders	0	A
8432402000	Fertiliser distributors	0	A
8432800000	Other machinery	0	A
8432901000	Of ploughs	0	A
8432902000	Of automatic cultivators	0	A
8432909000	Other	0	A
8433110000	Powered, with the cutting device rotating in a horizontal plane	0	A
8433190000	Other	0	A
8433200000	Other mowers, including cutter bars for tractor mounting	0	A
8433300000	Other haymaking machinery	0	A
8433400000	Straw or fodder balers, including pick-up balers	0	A
8433510000	Combine harvester-threshers	0	A
8433520000	Other threshing machinery	0	A
8433530000	Root or tuber harvesting machines	0	A
8433590000	Other	0	A
8433601000	Eggs grading machines	0	A
8433609010	Grading machines for agricultural produce	0	A
8433609090	Other	0	A
8433901000	Of combine harvester-threshers	0	A
8433902000	Of hay or grass mowers	0	A
8433909000	Other	0	A
8434100000	Milking machines	0	A
8434201000	Homogenisers	0	A
8434209000	Other	0	A
8434901000	Of milking machines	0	A
8434902000	Of homogenisers	0	A
8434909000	Other	0	A
8435101000	Presses for the extraction of fruit juice	8	A
8435102000	Crushers for the extraction of fruit	8	A

HSK 2015	Description	Base Rate	Staging Category
	juice		
8435103000	Homogenisers for the preparation of fruit juice	8	A
8435109000	Other	8	A
8435900000	Parts	8	A
8436101000	Feed cutter	8	A
8436102000	Feed grinder, mill or crusher	8	A
8436103000	Feed mixer	8	A
8436109000	Other	8	A
8436211000	Incubators	8	A
8436219000	Other	8	A
8436290000	Other	8	A
8436800000	Other machinery	8	A
8436910000	Of poultry-keeping machinery or poultry incubators and brooders	8	A
8436990000	Other	8	A
8437101000	Forage-grass seed selectors	8	A
8437109000	Other	8	A
8437801000	Machinery used in the milling industry	8	A
8437802000	Machinery for the working of cereals or dried leguminous vegetables	8	A
8437901000	Of machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	8	A
8437909000	Other	8	A
8438101000	Bakery machinery	8	A
8438109000	Other	8	A
8438200000	Machinery for the manufacture of confectionery, cocoa or chocolate	8	A
8438300000	Machinery for sugar manufacture	8	A
8438400000	Brewery machinery	8	A
8438501000	Machinery used in meat preparation	8	A
8438509000	Other	8	A
8438600000	Machinery for the preparation of fruits, nuts or vegetables	8	A
8438801000	Machines for preparing fish, shell fish, etc	8	A
8438809000	Other	8	A
8438900000	Parts	8	A

HSK 2015	Description	Base Rate	Staging Category
8439101000	Grinders	8	A
8439102000	Cutters	8	A
8439103000	Strainers	8	A
8439104000	Press-pate machines	8	A
8439105000	Beaters	8	A
8439109000	Other	8	A
8439201000	Machines for forming paper	8	A
8439202000	Paper making machine	8	A
8439209000	Other	8	A
8439301000	Reeling machines	8	A
8439302000	Machines for working surface	8	A
8439303000	Machines for impregnating paper or paperboard	8	A
8439309000	Other	8	A
8439910000	Of machinery for making pulp of fibrous cellulosic material	8	A
8439990000	Other	8	A
8440101000	Book-sewing machines	8	A
8440102000	Leaf-folding machines for book-binding	8	A
8440109000	Other	8	A
8440901000	Of book-sewing machines	8	A
8440909000	Other	8	A
8441100000	Cutting machines	8	A
8441201000	Machines for making bags or sacks	8	A
8441202000	Machines for making envelopes	8	A
8441300000	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	8	A
8441400000	Machines for moulding articles in paper pulp, paper or paperboard	8	A
8441801000	Paper or paperboard trimming machines	8	A
8441809000	Other	8	A
8441900000	Parts	8	A
8442301000	Machinery and apparatus for type-founding	8	A
8442302000	Special moulding presses	8	A
8442303000	Acid etching machines	8	A
8442304000	Phototype-setting and composing	8	A

HSK 2015	Description	Base Rate	Staging Category
	machines		
8442305000	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device	8	A
8442309000	Other	8	A
8442401000	Of machinery and apparatus for type-setting	8	A
8442402000	Of machinery and apparatus for type-founding	8	A
8442409000	Other	8	A
8442500000	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	8	A
8443110000	Offset printing machinery, reel fed	8	A
8443120000	Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	8	A
8443130000	Other offset printing machinery	8	A
8443140000	Letterpress printing machinery, reel fed, excluding flexographic printing	8	A
8443150000	Letterpress printing machinery, other than reel fed, excluding flexographic printing	8	A
8443160000	Flexographic printing machinery	8	A
8443170000	Gravure printing machinery	8	A
8443191000	Textile printing machines	8	A
8443192000	Other printing machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials	8	A
8443199000	Other	8	A
8443311010	Laser beam printer	0	A
8443311020	Dot-matrix printer	0	A
8443311030	ink-jet printer	0	A
8443311090	Other	0	A
8443312000	Facsimile machine which perform one or more of the functions of printing or copying	0	A
8443313010	Operating by reproducing the original image directly onto the	0	A

HSK 2015	Description	Base Rate	Staging Category
	copy (direct process)		
8443313020	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	8	A
8443314000	Ink-jet printing machines, other than subheading 8443.31.10	8	A
8443321010	Laser beam printer	0	A
8443321020	Dot-matrix printer	0	A
8443321030	Ink-jet printer	0	A
8443321090	Other	0	A
8443322000	Facsimile machine	0	A
8443323000	Teleprinters	0	A
8443324010	Operating by reproducing the original image directly onto the copy (direct process)	0	A
8443324020	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	8	A
8443325010	For the purpose of semiconductor manufacturing	0	A
8443325090	Other	8	A
8443391010	For the purpose of semiconductor manufacturing	0	A
8443391090	Other	8	A
8443392010	Operating by reproducing the original image directly onto the copy (direct process)	0	A
8443392020	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	8	A
8443393010	Incorporating an optical system	0	A
8443393020	Of the contact type	8	A
8443394000	Thermo-copying apparatus	8	A
8443399000	Other	8	A
8443911010	Automatic feeders	8	A
8443911020	Folders, gummers, perforators and staplers	8	A
8443911030	Serial numbering machines	8	A
8443911090	Other	8	A
8443919000	Other	8	A
8443991000	Of subheading 8443.31.10 or 8443.32.10	0	A
8443992000	Of facsimile machines	0	A
8443993000	Of teleprinters	0	A

HSK 2015	Description	Base Rate	Staging Category
8443994010	Automatic document feeders	0	A
8443994020	Paper feeders	0	A
8443994030	Sorters	0	A
8443994090	Others	0	A
8443995000	Of subheading 8443.31.4000, 8443.32.5010, 8443.32.5090, 8443.39.1010 or 8443.39.1090	8	A
8443999000	Other	8	A
8444001000	Machines for extruding man-made textiles	5	A
8444002000	Machines for drawing man-made textiles	5	A
8444003000	Machines for texturing man-made textiles	5	A
8444004000	Machines for cutting man-made textiles	5	A
8444009000	Other	5	A
8445110000	Carding machines	5	A
8445120000	Combing machines	5	A
8445130000	Drawing or roving machines	5	A
8445191000	Blowing and mixing machines	5	A
8445192000	Lap machines	5	A
8445193000	Cotton gin	8	A
8445199000	Other	5	A
8445201010	Fine spinning frames	5	A
8445201090	Other	5	A
8445202010	Fine spinning frames	5	A
8445202090	Other	5	A
8445203000	For silk	5	A
8445209000	Other	5	A
8445301000	For filament yarns	5	A
8445302000	For spun yarns	5	A
8445309000	Other	5	A
8445401000	Cone winders	5	A
8445402000	Cheese winders	5	A
8445409000	Other	5	A
8445901000	Warping machines	8	A
8445902000	Warp sizing machines	8	A
8445903000	Drawing-in machines	8	A

HSK 2015	Description	Base Rate	Staging Category
8445904000	Warp tying-in machines	8	A
8445909000	Other	8	A
8446100000	For weaving fabrics of a width not exceeding 30 cm	8	A
8446211000	For cotton	8	A
8446212000	For wool	8	A
8446213000	For silk	8	A
8446219000	Other	8	A
8446290000	Other	8	A
8446301010	For cotton	8	A
8446301020	For silk	8	A
8446301030	For towel	8	A
8446301090	Other	8	A
8446302010	For cotton	8	A
8446302020	For silk	8	A
8446302030	For towel	8	A
8446302090	Other	8	A
8446303010	For cotton	8	A
8446303020	For silk	8	A
8446303030	For towel	8	A
8446303090	Other	8	A
8446309010	For cotton	8	A
8446309020	For silk	8	A
8446309030	For towel	8	A
8446309090	Other	8	A
8447111000	Stocking knitting machines	8	A
8447119000	Other	8	A
8447120000	With cylinder diameter exceeding 165 mm	8	A
8447201010	Hand-knitting machines (including semi- automatic flat knitting machines)	8	A
8447201020	Automatic flat knitting machines	8	A
8447201090	Other	8	A
8447202010	Raschel knitting machines	8	A
8447202020	Tricot knitting machines	8	A
8447202090	Other	8	A
8447209000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8447901000	Lace machines	8	A
8447902010	Automatic embroidery machines	8	A
8447902090	Other	8	A
8447903000	Machines for making knotted net	8	A
8447909000	Other	8	A
8448111000	Dobbies	8	A
8448112000	Jacquards	8	A
8448113000	Card punching machines	8	A
8448119000	Other	8	A
8448191000	Warp beam stands or creels	8	A
8448192000	Automatic stop motions	8	A
8448193000	Warp tyers	8	A
8448199010	Auxiliary machines for making yarn (excluding cotton gin)	5	A
8448199090	Other	8	A
8448201000	Extruding nipples	5	A
8448209000	Other	5	A
8448310000	Card clothing	8	A
8448321000	For carding machine (excluding garnet wires)	5	A
8448329000	Other	8	A
8448331000	Spindle flyers	5	A
8448339010	Spindle	8	A
8448339020	Spinning ring	8	A
8448339030	Ring travellers	8	A
8448391000	Warp beams	8	A
8448399000	Other	8	A
8448420000	Reeds for looms, healds and heald- frames	8	A
8448491000	Shuttles	8	A
8448499000	Other	8	A
8448511000	Hosiery needles	8	A
8448512000	Needles for embroidery machines	8	A
8448513000	Needles for lace machines	8	A
8448519000	Other	8	A
8448590000	Other	8	A
8449001010	Machinery for making felt hats	8	A

HSK 2015	Description	Base Rate	Staging Category
8449001090	Other	8	A
8449002000	Blocks for making hats	8	A
8449009000	Parts	8	A
8450110000	Fully-automatic machines	8	A
8450120000	Other machines, with built-in centrifugal drier	8	A
8450190000	Other	8	A
8450200000	Machines, each of a dry linen capacity exceeding 10 kg	8	A
8450900000	Parts	8	A
8451100000	Dry-cleaning machines	8	A
8451210000	Each of a dry linen capacity not exceeding 10 kg	8	A
8451290000	Other	8	A
8451301000	Steam presses	8	A
8451309000	Other	8	A
8451401000	Washing machines	8	A
8451402000	Bleaching machines	8	A
8451403000	Dyeing machines	8	A
8451501000	Reeling, unreeling machines	8	A
8451502000	Cutting machines	8	A
8451509000	Other	8	A
8451801000	Heat treating machines	8	A
8451802000	Stentering machines	8	A
8451803000	Mercerising machines	8	A
8451809010	Shrinking machines	8	B
8451809020	Coating or impregnating machines	8	A
8451809030	Raising machines	8	A
8451809040	Padding machines	8	A
8451809090	Other	8	A
8451901000	Of dry cleaning machines	8	A
8451902000	Of drying machines	8	A
8451909000	Other	8	A
8452101010	For straight stitch	8	A
8452101020	For zigzag stitch	8	A
8452101030	Of free arm type	8	A
8452101090	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8452102000	Of manual type	8	A
8452211000	For manufacturing shoes	8	A
8452212000	For sewing sacks	8	A
8452213000	For sewing leather or other thick stuffs	8	A
8452214000	For sewing furs	8	A
8452219000	Other	8	A
8452291000	For manufacturing shoes	8	A
8452292000	For sewing sacks	8	A
8452293000	For sewing leather or other thick stuffs	8	A
8452294000	For sewing furs	8	A
8452299000	Other	8	A
8452300000	Sewing machine needles	8	A
8452901000	Furniture, bases and covers for sewing machines and parts thereof	8	A
8452909000	Other parts of sewing machines	8	A
8453101000	Machinery for preparing hides, skins or leather	8	A
8453102000	Machinery for tanning hides, skins or leather	8	A
8453103000	Machinery for working hides, skins or leather	8	A
8453201000	Machinery for making footwear	8	A
8453202000	Machinery for repairing footwear	8	A
8453800000	Other machinery	8	A
8453900000	Parts	8	A
8454100000	Converters	8	A
8454200000	Ingot moulds and ladles	8	A
8454301010	Die-casting machines	8	A
8454301090	Other	8	A
8454309000	Other	8	A
8454901000	Of converters	8	A
8454909000	Other	8	A
8455100000	Tube mills	8	A
8455210000	Hot or combination hot and cold	8	A
8455220000	Cold	8	A
8455301000	Of casting	8	A
8455302000	Of forging	8	A

HSK 2015	Description	Base Rate	Staging Category
8455309000	Other	8	A
8455900000	Other parts	8	A
8456103000	Operated by laser processes	8	A
8456109000	Other	8	A
8456200000	Operated by ultrasonic processes	8	A
8456301010	Wire-cut machine,operated by electro-discharge processes	8	A
8456301090	Other	8	A
8456309000	Other	8	A
8456901000	Water-jet cutting machines	8	A
8456909000	Other	8	A
8457101000	Of vertical type	8	A
8457102000	Of horizontal type	8	A
8457103000	Of double column type	8	A
8457109000	Other	8	A
8457200000	Unit construction machines (single station)	8	A
8457300000	Multi-station transfer machines	8	A
8458110000	Numerically controlled	8	A
8458190000	Other	8	A
8458910000	Numerically controlled	8	A
8458990000	Other	8	A
8459100000	Way-type unit head machines	8	A
8459210000	Numerically controlled	8	A
8459291000	Radial drilling machines	8	A
8459292000	Upright drilling machines	8	A
8459293000	Multi-spindle drilling machines	8	A
8459299000	Other	8	A
8459310000	Numerically controlled	8	A
8459390000	Other	8	A
8459401000	Jig boring machines	8	A
8459402000	Horizontal boring machines	8	A
8459409000	Other	8	A
8459510000	Numerically controlled	8	A
8459590000	Other	8	A
8459611000	Bed type milling machines	8	A
8459612000	Planing milling machines	8	A

HSK 2015	Description	Base Rate	Staging Category
8459619000	Other	8	A
8459691000	Bed type milling machines	8	A
8459692000	Planing milling machines	8	A
8459693000	Universal tool milling machines	8	A
8459694000	Profile milling machines	8	A
8459699000	Other	8	A
8459701000	Tapping machines	8	A
8459709000	Other threading machines	8	A
8460110000	Numerically controlled	8	A
8460190000	Other	8	A
8460211000	Cylindrical grinders	8	A
8460212000	Internal grinders	8	A
8460213000	Centerless grinders	8	A
8460214000	Profile grinders	8	A
8460219000	Other	8	A
8460291000	Cylindrical grinders	8	A
8460292000	Internal grinders	8	A
8460293000	Centerless grinders	8	A
8460294000	Profile grinders	8	A
8460299000	Other	8	A
8460310000	Numerically controlled	8	A
8460390000	Other	8	A
8460401000	Honing machines	8	A
8460402000	Lapping machines	8	A
8460900000	Other	8	A
8461200000	Shaping or slotting machines	8	A
8461300000	Broaching machines	8	A
8461401010	Numerically controlled	8	A
8461401090	Other	8	A
8461402000	Gear grinding or gear finishing machines	8	A
8461500000	Sawing or cutting-off machines	8	A
8461900000	Other	8	A
8462101000	Air hammer	8	A
8462109000	Other	8	A
8462210000	Numerically controlled	8	A

HSK 2015	Description	Base Rate	Staging Category
8462290000	Other	8	A
8462310000	Numerically controlled	8	A
8462390000	Other	8	A
8462411000	Punching machines (including combined shearing machines)	8	A
8462412000	Notching machines	8	A
8462491000	Punching machines (including combined shearing machines)	8	A
8462492000	Notching machines	8	A
8462911000	Of the maximum pressure not more than 100 metric tons	8	A
8462912000	Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons	8	A
8462913000	Of the maximum pressure more than 300 metric tons, but not more than 1000 metric tons	8	A
8462914000	Of the maximum pressure more than 1000 metric tons	8	A
8462991010	Of the maximum pressure not more than 30 metric tons	8	A
8462991020	Of the maximum pressure more than 30 metric tons, but not more than 100 metric tons	8	A
8462991030	Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons	8	A
8462991040	Of the maximum pressure more than 300 metric tons, but not more than 600 metric tons	8	A
8462991050	Of the maximum pressure more than 600 metric tons, but not more than 1,500 metric tons	8	A
8462991090	Other	8	A
8462999000	Other	8	A
8463100000	Draw-benches for bars, tubes, profiles, wire or the like	8	A
8463200000	Thread rolling machines	8	A
8463300000	Machines for working wire	8	A
8463900000	Other	8	A
8464100000	Sawing machines	8	A
8464201000	For working optical or spectacle glass	8	A
8464202000	For working other glass	8	A
8464209000	Other	8	A
8464901000	Machine-tools for cold working glass	8	A

HSK 2015	Description	Base Rate	Staging Category
8464902000	Machine-tools for working concrete	8	A
8464903000	Machine-tools for working ceramics	8	A
8464909000	Other	8	A
8465101000	For working wood	8	A
8465109000	Other	8	A
8465911000	For working wood	8	A
8465919000	Other	8	A
8465921000	For working wood	8	A
8465929000	Other	8	A
8465931000	For working wood	8	A
8465939000	Other	8	A
8465941000	For working wood	8	A
8465949000	Other	8	A
8465951000	For working wood	8	A
8465959000	Other	8	A
8465961000	For working wood	8	A
8465969000	Other	8	A
8465991000	For working wood	8	A
8465999000	Other	8	A
8466100000	Tool holders and self-opening dieheads	8	A
8466201000	For aircrafts	8	A
8466209000	Other	8	A
8466300000	Dividing heads and other special attachments for machine-tools	8	A
8466910000	For machines of heading 84.64	8	A
8466920000	For machines of heading 84.65	8	A
8466930000	For machines of headings 84.56 to 84.61	8	A
8466940000	For machines of heading 84.62 or 84.63	8	A
8467111000	Rock drillers	8	A
8467112000	Screw drivers	8	A
8467113000	Grinders	8	A
8467114000	Impact wrench	8	A
8467115000	Drill	8	A
8467119000	Other	8	A
8467191000	Rock drillers	8	A

HSK 2015	Description	Base Rate	Staging Category
8467199000	Other	8	A
8467210000	Drills of all kinds	8	A
8467220000	Saws	8	A
8467290000	Other	8	A
8467810000	Chain saws	8	A
8467891010	Of subheading 8430.49 or 8479.10	0	A
8467891020	Of subheading 8479.89.9010, 8479.89.9030 or 8479.89.9091	8	A
8467891090	Other	8	A
8467899000	Other	8	A
8467910000	Of chain saws	8	A
8467920000	Of pneumatic tools	8	A
8467990000	Other	8	A
8468100000	Hand-held blow pipes	8	A
8468201000	Gas welding machines	8	A
8468202000	Gas automatic cutting machines	8	A
8468209000	Other	8	A
8468800000	Other machinery and apparatus	8	A
8468900000	Parts	8	A
8469001010	Word-processing machines	0	A
8469001020	Automatic typewriters	8	A
8469002000	Other typewriters, electric	8	A
8469003000	Other typewriters, non-electric	8	A
8470103010	Less than 17 digits	0	A
8470103020	Not less than 17 digits	0	A
8470104010	Of subheading 8472.90.9000	0	A
8470104090	Other	0	A
8470211000	Less than 17 digits	0	A
8470212000	Not less than 17 digits	0	A
8470290000	Other	0	A
8470300000	Other calculating machines	0	A
8470500000	Cash registers	0	A
8470901000	Postage-franking machines	0	A
8470902000	Ticket-issuing machines	0	A
8470903000	Accounting machines	0	A
8470909000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
8471300000	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	0	A
8471411000	Those of not less than 64bit in delivering data of CPU and of not less than 64mega byte in capacity of main memory storage	0	A
8471412000	Those of not less than 32bit in delivering data of CPU and of not less than 16mega byte in capacity of main memory storage	0	A
8471419000	Other	0	A
8471491010	Those of not less than 64bit in delivering data of CPU and of not less than 64mega byte in capacity of main memory storage	0	A
8471491020	Those of not less than 32bit in delivering data of CPU and of not less than 16mega byte in capacity of main memory storage	0	A
8471491090	Other	0	A
8471499000	Other	0	A
8471501000	Those of not less than 64 bit in delivering data of CPU and of not less than 64 mega byte in capacity of main memory storage	0	A
8471502000	Those of not less than 32 bit in delivering data of CPU and of not less than 16 mega byte in capacity of main memory storage	0	A
8471509000	Other	0	A
8471601010	Character (mark) readers	0	A
8471601020	Key entry system	0	A
8471601030	Mouse	0	A
8471601040	Scanners	0	A
8471601090	Other	0	A
8471602000	Output units	0	A
8471603020	Videotex or teletex	0	A
8471603030	Voice input output devices	0	A
8471603090	Other	0	A
8471701000	Main storage units (RAM & ROM)	0	A
8471702010	Floppy disk drive	0	A
8471702020	Hard disk drive	0	A

HSK 2015	Description	Base Rate	Staging Category
8471702031	Compact disc drive	0	A
8471702032	Digital video disc drive	0	A
8471702033	Blu-ray disk drive	0	A
8471702039	Other	0	A
8471702090	Other	0	A
8471709000	Other	0	A
8471800000	Other units of automatic data processing machines	0	A
8471900000	Other	0	A
8472100000	Duplicating machines	8	A
8472301000	Letters sorting machines	8	A
8472302000	Machines for cancelling postage stamps	8	A
8472309000	Other	8	A
8472901010	Automatic banknote or coin dispensers	0	A
8472901020	Automatic banknote or coin receiving machines	0	A
8472901040	Automatic banknote or coin dispensing and receiving machines	0	A
8472901050	Coin-counting or wrapping machines	8	A
8472901090	Other	8	A
8472902000	Automatic sheet making machines for duplicating and printing	8	A
8472903000	Ticket-issuing machines	8	A
8472904000	Pencil-sharpening machines	8	A
8472905000	Paper shredders	8	A
8472906000	Addressing machines and address plate embossing machines	8	A
8472909000	Other	8	A
8473101000	Flat panel displays for word-processing machines (including LCD, EL (electro luminescence), plasma and other technologies)	0	A
8473102000	PCA (printed circuit assemblies) for word-processing machines, which consist of one or more printed circuits of heading 85.34	0	A
8473109000	Other	8	A
8473210000	Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	A
8473291000	Of machines of subheading 8470.30	0	A
8473293000	Of machines of subheading 8470.50	0	A

HSK 2015	Description	Base Rate	Staging Category
8473294000	Of machines of subheading 8470.90	0	A
8473301000	Magnetic head	0	A
8473302000	Main board, designed to be equipped with microprocessor unit	0	A
8473303000	Case for computer	0	A
8473304010	Sound Cards	0	A
8473304020	Video Cards	0	A
8473304030	Multimedia Cards	0	A
8473304050	Communication Interface Cards	0	A
8473304060	DRAM Modules	0	A
8473304090	Others	0	A
8473309010	Central processing unit (CPU) for computer, not classified in heading 85.42	0	A
8473309090	Other	0	A
8473401000	Flat panel displays for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090 (including LCD, EL (electro luminescence), plasma and other technologies)	0	A
8473402000	PCA (printed circuit assemblies) for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090, which consist of one or more printed circuits of heading 85.34	0	A
8473409000	Other	8	A
8473501000	Suitable for use principally with the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	A
8473509000	Other	0	A
8474100000	Sorting, screening, separating or washing machines	0	A
8474201000	Of crushing or grinding capacity not exceeding 20 tons per hour	0	A
8474209000	Other	0	A
8474311000	Batcher plants	0	A
8474319000	Other	0	A
8474321000	Asphalt plants	0	A
8474329000	Other	0	A
8474390000	Other	0	A
8474801000	Machines for forming foundry moulds of sands	0	A

HSK 2015	Description	Base Rate	Staging Category
8474802000	Machinery for agglomerating, moulding or shaping	0	A
8474809000	Other	0	A
8474900000	Parts	0	A
8475100000	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	8	A
8475210000	Machines for making optical fibres and preforms thereof	8	A
8475291000	For the manufacture of plate glass	8	A
8475292000	For the manufacture of glass-bottle	8	A
8475299000	Other	8	A
8475901000	Of machines for the manufacture of plate glass	8	A
8475909000	Other	8	A
8476210000	Incorporating heating or refrigerating devices	8	A
8476290000	Other	8	A
8476811000	For selling foods	8	A
8476819000	Other	8	A
8476891000	For selling foods	8	A
8476893000	For selling cigarettes	8	A
8476894000	For money-changing	8	A
8476899000	Other	8	A
8476900000	Parts	8	A
8477101000	For rubber-industry	8	A
8477102000	For plastic-industry	8	A
8477201000	For rubber-industry	8	A
8477202000	For plastic-industry	8	A
8477300000	Blow moulding machines	8	A
8477400000	Vacuum moulding machines and other thermoforming machines	8	A
8477510000	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	8	A
8477590000	Other	8	A
8477800000	Other machinery	8	A
8477900000	Parts	8	A
8478100000	Machinery	8	A
8478900000	Parts	8	A
8479101000	Mortar or concrete spreading	0	A

HSK 2015	Description	Base Rate	Staging Category
	machines		
8479102000	Other road making machines	0	A
8479109000	Others	0	A
8479200000	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	8	A
8479300000	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	8	A
8479400000	Rope or cable-making machines	8	A
8479501000	Of subheading 8479.81, 8479.82, 8479.89.9010, 8479.89.9030, 8479.89.9040, 8479.89.9060 or 8479.89.9091	8	A
8479502000	Of Subheading 8479.89.9080	8	A
8479509000	Other	8	A
8479600000	Evaporative air coolers	8	A
8479710000	Of a kind used in airports	8	A
8479790000	Other	8	A
8479811000	Metal scouring machines	8	A
8479812010	For the purpose of semiconductor manufacturing	3	A
8479812090	Other	8	A
8479813000	Winding machines	8	A
8479814000	Insulating or protective material covering machines	8	A
8479819000	Other	8	A
8479821000	Mixers	8	A
8479822000	Crushers and grinders	8	A
8479823000	Homogenisers	8	A
8479824000	Agitators	8	A
8479829000	Other	8	A
8479891010	Air purifiers (having functions of humidifying and dehumidifying)	8	A
8479891090	Other	8	A
8479899010	Presses or extruding machines	8	A
8479899020	Machines and appliances for ships or fishing industry	8	A
8479899030	Eyeletting or tubular rivetting machines	8	A
8479899040	Automatic magnetic tape assembling machines	8	A

HSK 2015	Description	Base Rate	Staging Category
8479899050	Coating machines	8	A
8479899060	Auto-door operators	8	A
8479899080	Automatic winding machines for fishing	8	A
8479899091	For vehicles of Chapter 87	8	A
8479899092	Surface mount machines for electronic parts	8	A
8479899099	Other	8	A
8479901010	Of air coolers (including parts of carcoolers)	8	A
8479901020	Of machines and mechanical appliances of the household type	8	A
8479901030	Of vehicles of Chapter 87	8	A
8479902000	Of those specified in subheading 8479.89.9080	8	A
8479903000	Of machines and mechanical appliances for making semi-conductor devices	8	A
8479904000	Of subheading 8479.7	8	A
8479909010	Of machinery for public works, building or the like	8	A
8479909020	Of machinery for the extraction or preparation of animal or fixed vegetable fats or oils	8	A
8479909030	Of rope or cable-making machines	8	A
8479909040	Of machines and appliances for treating metal	8	A
8479909050	Of mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	8	A
8479909060	Of presses or extruding machines	8	A
8479909070	Of machines and appliances of ships or fishing industry	8	A
8479909080	Of automatic magnetic tape assembling machines	8	A
8479909090	Other	8	A
8480100000	Moulding boxes for metal foundry	8	A
8480200000	Mould bases	8	A
8480300000	Moulding patterns	8	A
8480410000	Injection or compression types	8	A
8480490000	Other	8	A
8480500000	Moulds for glass	8	A
8480600000	Moulds for mineral materials	8	A
8480710000	Injection or compression types	8	A

HSK 2015	Description	Base Rate	Staging Category
8480790000	Other	8	A
8481100000	Pressure-reducing valves	8	A
8481201000	Valves for oleohydraulic transmissions	8	A
8481202000	Valves for pneumatic transmissions	8	A
8481300000	Check (nonreturn) valves	8	A
8481400000	Safety or relief valves	8	A
8481801010	Electrically operated	8	A
8481801020	Hydraulic pressure operated	8	A
8481801030	Other automatically controlled	8	A
8481801090	Other	8	A
8481802000	Taps, cocks and traps	8	A
8481809000	Other	8	A
8481901000	Actuators	8	A
8481909000	Other	8	A
8482102000	Of the inside diameter not exceeding 100 mm	13	A
8482109000	Other	8	A
8482200000	Tapered roller bearings, including cone and tapered roller assemblies	8	A
8482300000	Spherical roller bearings	8	A
8482400000	Needle roller bearings	8	A
8482500000	Other cylindrical roller bearings	8	A
8482800000	Other, including combined ball/roller bearings	8	A
8482910000	Balls, needles and rollers	8	A
8482990000	Other	8	A
8483101000	For aircrafts	3	A
8483109010	For vehicles of Chapter 87	8	A
8483109090	Other	8	A
8483201000	For aircrafts	3	A
8483209000	Other	8	A
8483301000	For aircrafts	3	A
8483309000	Other	8	A
8483401010	Roller screws	3	A
8483401090	Other	3	A
8483409010	Gear	8	A
8483409020	Gear boxes	8	A

HSK 2015	Description	Base Rate	Staging Category
8483409030	Automatic transmissions	8	A
8483409041	For vehicles of Chapter 87	8	A
8483409049	Other	8	A
8483409090	Other	8	A
8483501000	For aircrafts	8	A
8483509000	Other	8	A
8483601000	For aircrafts	3	A
8483602000	For wind-powered generators	5	A
8483609000	Other	8	A
8483901000	For aircrafts	3	A
8483902000	For wind-powered generators	5	A
8483909000	Other	8	A
8484101000	For vehicles of Chapter 87	8	A
8484109000	Other	8	A
8484200000	Mechanical seals	8	A
8484900000	Other	8	A
8486101000	Spin dryers by centrifugal process	0	A
8486102000	Apparatus for growing or pulling monocrystal boules	0	A
8486103011	Laser operated cutting machine	0	A
8486103019	Other	0	A
8486103020	Grinding or polishing machines for processing of wafer, including lapping machines	0	A
8486103090	Other	8	A
8486104011	Machines for working any material by removal of material in the production of semiconductor wafers	0	A
8486104019	Other	8	A
8486104021	Apparatus for stripping or cleaning wafers	0	A
8486104029	Other	8	A
8486105010	Resistance heated furnaces and ovens	0	A
8486105020	Furnaces and ovens functioning by induction or dielectric loss	0	A
8486105030	Other furnaces and ovens	0	A
8486109000	Other	8	A
8486201000	Spin dryers by centrifugal process	0	A
8486202100	Resistance heated furnaces and ovens	0	A

HSK 2015	Description	Base Rate	Staging Category
8486202210	For the manufacture of semiconductor devices on semiconductor wafers	0	A
8486202290	Other	8	A
8486202310	Apparatus for rapid heating of semiconductor wafers	0	A
8486202390	Other	0	A
8486203000	Ion implanters for doping semiconductor materials	0	A
8486204000	Machines for depositing membrane or sputtering metal on semiconductor wafers	0	A
8486205110	For semiconductor leads	0	A
8486205190	Other	8	A
8486205910	For semiconductor leads	0	A
8486205990	Other	8	A
8486206010	Direct write-on-semiconductor wafer apparatus	0	A
8486206020	Step and repeat aligners	0	A
8486206091	Laser operated apparatus	0	A
8486206099	Other	0	A
8486207000	Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers	0	A
8486208110	Laser cutters for cutting contacting tracks in semiconductor materials	0	A
8486208120	Machines for working any material by removal of material in the production of semiconductor wafers	0	A
8486208190	Other	8	A
8486208410	For dry-etching patterns on semiconductor materials	0	A
8486208420	Apparatus for stripping or cleaning semiconductor wafers	0	A
8486208490	Other	8	A
8486209110	Spraying appliances for etching, stripping or cleaning semiconductor wafers	0	A
8486209120	Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process	0	A
8486209190	Other	0	A
8486209200	Machines of coating and developing or stabilizing photoresist	0	A
8486209310	Grinding or polishing machines for processing of semiconductor wafer,	0	A

HSK 2015	Description	Base Rate	Staging Category
	including lapping machines		
8486209321	Laser operated apparatus	0	A
8486209329	Other	0	A
8486209390	Other	8	A
8486209400	Machine for washing wafers, carrier or tube	0	A
8486209500	Machine for mounting tape on semiconductor wafers	0	A
8486209600	Machine for sawing semiconductor wafer into chips	0	A
8486209900	Other	8	A
8486301000	Apparatus for wet etching, developing, stripping or cleaning	0	A
8486302000	Apparatus for the projection or drawing of circuit patterns on sensitised flat panel display substrates	0	A
8486303010	Operated by laser or other light or photon beam processes	8	A
8486303020	Operated by ultrasonic processes	8	A
8486303030	Operated by electro-discharge processes	8	A
8486303042	Dry etchers for manufacturing organic light emitting diodes (OLED)	5	A
8486303043	Other dry etchers	8	A
8486303049	Other	8	A
8486304010	Grinding or polishing machines	8	A
8486304090	Other	8	A
8486305011	For manufacturing organic light emitting diodes (OLED)	5	A
8486305019	Other	8	A
8486305020	Coating and developing machines	8	A
8486305041	Operated by physical method	5	A
8486305042	Operated by chemical method	5	A
8486305049	Other	8	A
8486305051	Operated by physical method	8	A
8486305052	Operated by chemical method	8	A
8486305059	Other	8	A
8486306010	Seal, Short, Spacer or Liquid crystal dispenser	8	A
8486306020	Scribing machines	8	A
8486306030	Panel assembler	8	A

HSK 2015	Description	Base Rate	Staging Category
8486306090	Other	8	A
8486307000	Centrifuges, including centrifugal dryers	8	A
8486308000	Mechanical appliances for projecting, dispersing or spraying liquids or powders	8	A
8486309020	Robots for making flat panel displays	8	A
8486309090	Other	8	A
8486401010	Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	0	A
8486401020	Focused ionic-beam milling machines for removing or repairing mask and reticle	0	A
8486401030	Machines of coating and developing or stabilizing photoresist	0	A
8486401040	Machines and apparatus for etching, cleaning or stripping mask and reticle	8	A
8486401090	Other	8	A
8486402010	Die attach apparatus, tape automated bonders, and wire bonders for assembly of semiconductors	0	A
8486402020	Machines for inserting or removing semiconductor devices	8	A
8486402031	Encapsulation equipment for assembly of semiconductors	0	A
8486402039	Other	8	A
8486402040	Machines to attach solder ball on semiconductor circuit board or ceramic board	3	A
8486402050	Apparatus designed to bond or detach wafer on ceramic block	8	A
8486402070	Moulds for rubber or plastics of injection or compression types	0	A
8486402080	Machines for bonding semiconductor die, washing wafers, carrier or tube	0	A
8486402091	Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, for semiconductor leads, whether or not numerically controlled	0	A
8486402092	Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, other than semiconductor leads, whether or not numerically controlled	8	A

HSK 2015	Description	Base Rate	Staging Category
8486402093	Machines for forming connections (bump) on an entire wafer before dicing	8	A
8486402094	Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process, for projecting, dispersing or spraying liquids or powders	0	A
8486402095	Resistance heated electric furnaces and ovens	0	A
8486402099	Other	8	A
8486403010	Automated machines and apparatus for transport, handling and storage of semiconductor wafers, wafer cassettes, boxes and other material for semiconductor devices	0	A
8486403090	Other	0	A
8486901010	Of subheading 8486.10.1000, 8486.10.2000, 8486.10.3010, 8486.10.3020, 8486.10.4011, 8486.10.4021, 8486.10.5010, 8486.10.5020 or 8486.10.5030	0	A
8486901020	Of subheading 8486.10.3090, 8486.10.4019, 8486.10.4029 or 8486.10.9000	8	A
8486902010	Of subheading 8486.20.1000, 8486.20.2100, 8486.20.2210, 8486.20.2310, 8486.20.2390, 8486.20.3000, 8486.20.4000, 8486.20.5110, 8486.20.5910, 8486.20.6010, 8486.20.6020, 8486.20.6090, 8486.20.7000, 8486.20.8110, 8486.20.8120, 8486.20.8410, 8486.20.8420, 8486.20.9110, 8486.20.9120, 8486.20.9190, 8486.20.9200, 8486.20.9310, 8486.20.9320, 8486.20.9400, 8486.20.9500 or 8486.20.9600	0	A
8486902020	Of subheading 8486.20.2290, 8486.20.5190, 8486.20.5990, 8486.20.8190, 8486.20.8490, 8486.20.9390 or 8486.20.9900	8	A
8486903010	Of subheading 8486.30.1000 or 8486.30.2000	0	A
8486903020	Of subheading 8486.30.3010, 8486.30.3020, 8486.30.3030, 8486.30.3042, 8486.30.3043, 8486.30.3049, 8486.30.4010, 8486.30.4090, 8486.30.6020, 8486.30.7000, 8486.30.8000, 8486.30.9020 or 8486.30.9090	8	A

HSK 2015	Description	Base Rate	Staging Category
8486903030	Of subheading 8486.30.5011, 8486.30.5019, 8486.30.5020, 8486.30.5041, 8486.30.5042, 8486.30.5049, 8486.30.5051, 8486.30.5052, 8486.30.5059, 8486.30.6010, 8486.30.6030, or 8486.30.6090	8	A
8486904010	Of subheading 8486.40.1010, 8486.40.1020, 8486.40.1030, 8486.40.2010, 8486.40.2031, 8486.40.2070, 8486.40.2080, 8486.40.2091, 8486.40.2094, 8486.40.2095, 8486.40.3010, 8486.40.3090	0	A
8486904020	Of subheading 8486.40.1040, 8486.40.1090, 8486.40.2020, 8486.40.2039, 8486.40.2040, 8486.40.2050, 8486.40.2092, 8486.40.2093, 8486.40.2099	8	A
8487100000	Ships' or boats' propellers and blades therefor	8	A
8487901000	For vehicles of Chapter 87	8	A
8487909010	Oil seal rings	8	A
8487909090	Other	8	A
8501101000	DC motors	8	B
8501102000	AC motors	8	A
8501103000	Universal AC/DC motors	8	A
8501201000	Of an output exceeding 37.5 W, but not exceeding 100 W	8	A
8501202000	Of an output exceeding 100 W, but not exceeding 750 W	8	A
8501203000	Of an output exceeding 750 W	8	A
8501311010	Of an output not exceeding 100 W	8	A
8501311090	Other	8	A
8501312000	DC generators	8	A
8501321000	DC motors	8	A
8501322000	DC generators	8	A
8501331000	DC motors	8	B
8501332000	DC generators	8	A
8501341000	DC motors	8	A
8501342000	DC generators	8	A
8501401000	Of an output not exceeding 100 W	8	A
8501402000	Of an output exceeding 100 W but not exceeding 750 W	8	A
8501403000	Of an output exceeding 750 W but	8	A

HSK 2015	Description	Base Rate	Staging Category
	not exceeding 75 kW		
8501404000	Of an output exceeding 75 kW	8	A
8501510000	Of an output not exceeding 750 W	8	A
8501520000	Of an output exceeding 750 W but not exceeding 75 kW	8	A
8501531000	Of an output not exceeding 375 kW	8	B
8501532000	Of an output exceeding 375 kW but not exceeding 1500 kW	8	B
8501534000	Of an output exceeding 1500 kW	8	A
8501611000	Of an output not exceeding 750 VA	8	A
8501612000	Of an output exceeding 750 VA but not exceeding 75 kVA	8	A
8501620000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	A
8501631000	Not less than an output equivalent to 400 kW	0	A
8501639000	Other	8	A
8501640000	Of an output exceeding 750 kVA	0	A
8502111000	Of an output not exceeding 750 VA	8	A
8502112000	Of an output exceeding 750 VA but not exceeding 75 kVA	8	A
8502120000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	A
8502131010	Not less than an output equivalent to 400 kW	0	A
8502131090	Other	8	A
8502132000	Of an output exceeding 750 kVA but not exceeding 3500 kVA	0	A
8502134000	Of an output exceeding 3500 kVA	0	A
8502201000	Of an output not exceeding 75 kVA	8	A
8502202000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	A
8502203010	Not less than an output equivalent to 400 kW	0	A
8502203090	Other	8	A
8502204000	Of an output exceeding 750 kVA	0	A
8502311000	Of an output not exceeding 75 kVA	8	A
8502312000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	A
8502313000	Of an output exceeding 375 kVA but not exceeding 750 kVA	8	A
8502314000	Of an output exceeding 750 kVA	8	A
8502391000	Of an output not exceeding 75 kVA	8	A
8502392000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	A

HSK 2015	Description	Base Rate	Staging Category
8502393000	Of an output exceeding 375 kVA but not exceeding 750 kVA	8	A
8502394000	Of an output exceeding 750 kVA	8	A
8502400000	Electric rotary converters	8	A
8503001000	Of motors	8	A
8503002010	For wind-powered generators	5	A
8503002090	Other	8	A
8503003000	Of rotary converters	8	A
8504101010	Rated at not more than 1 A	8	A
8504101020	Rated at more than 1 A but not more than 20 A	8	A
8504102000	Rated at more than 20 A but not more than 60 A	8	A
8504103000	Rated at more than 60 A	8	A
8504211000	Instrument transformers	8	A
8504219010	Having a power handling capacity not exceeding 100 kVA	8	A
8504219020	Having a power handling capacity exceeding 100 kVA but not exceeding 650 kVA	8	A
8504221000	Instrument transformers	8	A
8504229010	Having a power handling capacity exceeding 650 kVA but not exceeding 1,000 kVA	8	A
8504229020	Having a power handling capacity exceeding 1,000 kVA but not exceeding 5,000 kVA	8	A
8504229030	Having a power handling capacity exceeding 5,000 kVA but not exceeding 10,000 kVA	8	A
8504230000	Having a power handling capacity exceeding 10,000 kVA	8	A
8504311000	Instrument transformers	8	A
8504312000	Voltage regulators	8	A
8504319010	Having a power handling capacity not exceeding 100 VA	8	A
8504319020	Having a power handling capacity exceeding 100 VA but not exceeding 500 VA	8	A
8504319040	Having a power handling capacity exceeding 500 VA but not exceeding 1 kVA	8	A
8504321000	Instrument transformers	8	A
8504322000	Voltage regulators	8	A
8504329010	Having a power handling capacity exceeding 1 kVA but not exceeding 5 kVA	8	A

HSK 2015	Description	Base Rate	Staging Category
8504329020	Having a power handling capacity exceeding 5 kVA but not exceeding 16 kVA	8	A
8504331000	Instrument transformers	8	A
8504332000	Voltage regulators	8	A
8504339010	Having a power handling capacity exceeding 16 kVA but not exceeding 30 kVA	8	A
8504339020	Having a power handling capacity exceeding 30 kVA but not exceeding 100 kVA	8	A
8504339040	Having a power handling capacity exceeding 100 kVA but not exceeding 500 kVA	8	A
8504341000	Instrument transformers	8	A
8504342000	Voltage regulators	8	A
8504349010	Having a power handling capacity exceeding 500 kVA but not exceeding 2,000 kVA	8	A
8504349030	Having a power handling capacity exceeding 2,000 kVA	8	A
8504401010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504401090	Other	8	A
8504402011	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504402019	Other	8	A
8504402091	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504402099	Other	8	A
8504403010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504403090	Other	8	A
8504404010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504404090	Other	8	A
8504405010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504405090	Other	8	A
8504409011	For automatic data processing machines	0	A
8504409019	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
8504409091	For telecommunication apparatus	0	A
8504409099	Other	8	A
8504501010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504501090	Other	8	A
8504502010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504502090	Other	8	A
8504509010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504509090	Other	8	A
8504901000	PCA (printed circuit assemblies) of subheadings 8504.40, 8504.50 which consist of one or more printed circuits of heading 85.34, for automatic data processing machines and units thereof and telecommunication apparatus	0	A
8504909000	Other	8	A
8505111000	Of alnico	8	A
8505119000	Other	8	A
8505191000	Of iron oxide	8	A
8505199000	Other	8	A
8505200000	Electro-magnetic couplings, clutches and brakes	8	A
8505901000	Electro-magnets	8	A
8505902000	Electro-magnetic or permanent magnet chucks, clamps, vices and similar work holders	8	A
8505903000	Electro-magnetic lifting heads	8	A
8505909000	Parts	8	A
8506101000	Manganese batteries	13	A
8506102000	Alkali manganese batteries	13	A
8506109000	Other	8	A
8506300000	Mercuric oxide	8	A
8506400000	Silver oxide	8	A
8506500000	Lithium	8	A
8506600000	Air-Zinc	8	A
8506801000	Zinc oxide	8	A
8506809000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8506900000	Parts	8	A
8507100000	Lead-acid, of a kind used for starting piston engines	8	A
8507200000	Other lead-acid accumulators	8	A
8507300000	Nickel-cadmium	8	A
8507400000	Nickel-iron	8	A
8507500000	Nickel-metal hydride	8	A
8507600000	Lithium-ion	8	A
8507803000	Lithium polymer	8	A
8507809000	Other	8	A
8507901000	Seperators	8	A
8507909000	Other	8	A
8508111000	Of robot type	8	A
8508119000	Other	8	A
8508192000	Of robot type	8	A
8508199000	Other	8	A
8508600000	Other vacuum cleaners	8	A
8508701000	Of subheading 8508.11.9000	8	A
8508702000	Of subheading 8508.19.9000 or 8508.60.0000	8	A
8508703000	Of subheading 8508.11.1000 or 8508.19.2000	8	A
8509400000	Food grinders and mixers; fruit or vegetable juice extractors	8	A
8509801000	Coffee grinders	8	A
8509802000	Ice grinders	8	A
8509803000	Floor polishers	8	A
8509804000	Kitchen waste disposers	8	A
8509809000	Other	8	A
8509900000	Parts	8	A
8510100000	Shavers	8	A
8510200000	Hair clippers	8	A
8510300000	Hair-removing appliances	8	A
8510901000	Of shavers	8	A
8510902000	Of hair clippers	8	A
8510903000	Of hair-removing appliances	8	A
8511101000	For aircrafts	3	A
8511109000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8511201000	For aircrafts	3	A
8511209000	Other	8	A
8511301000	For aircrafts	3	A
8511309000	Other	8	A
8511401000	For aircrafts	3	A
8511409000	Other	8	A
8511501000	For aircrafts	3	A
8511509000	Other	8	A
8511801000	For aircraft	3	A
8511809000	Other	8	A
8511901000	For aircraft	3	A
8511909000	Other	8	A
8512101000	Of light-emitting diode (LED)	8	A
8512109000	Other	8	A
8512201010	Of light-emitting diode (LED)	8	A
8512201090	Other	8	A
8512202010	Of light-emitting diode (LED)	8	A
8512202090	Other	8	A
8512300000	Sound signalling equipment	8	A
8512400000	Windscreen wipers, defrosters and demisters	8	A
8512900000	Parts	8	A
8513101000	Safety lamps of a kind used in mining	8	A
8513102010	Of light-emitting diode (LED)	8	A
8513102090	Other	8	A
8513109010	Of light-emitting diode (LED)	8	A
8513109090	Other	8	A
8513900000	Parts	8	A
8514101000	For laboratory	8	A
8514102000	For metal industry	8	A
8514103000	For food industry	8	A
8514109000	Other	8	A
8514201000	For laboratory	8	A
8514202000	For metal industry	8	A
8514203000	For food industry	8	A
8514209000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8514300000	Other furnaces and ovens	8	A
8514401000	For the purpose of semiconductor manufacturing	0	A
8514409000	Other	8	A
8514901000	For the purpose of semiconductor manufacturing	0	A
8514909000	Other	8	A
8515110000	Soldering irons and guns	8	A
8515190000	Other	8	A
8515211010	Of robot type	8	A
8515211090	Other	8	A
8515212010	Of robot type	8	A
8515212090	Other	8	A
8515213010	Of robot type	8	A
8515213090	Other	8	A
8515219010	Of robot type	8	A
8515219090	Other	8	A
8515291000	Spot welders	8	A
8515292000	Seam welders	8	A
8515293000	Butt welders	8	A
8515299000	Other	8	A
8515311010	Of robot type	8	A
8515311090	Other	8	A
8515319010	Of robot type	8	A
8515319090	Other	8	A
8515391000	AC arc welding machines and apparatus	8	A
8515399000	Other	8	A
8515801000	Ultrasonic machines	8	A
8515802000	Electron beam machines	8	A
8515803000	Laser operated machines	8	A
8515809000	Other	8	A
8515901010	Of a laser operated welder	8	A
8515901090	Other	8	A
8515909000	Other	8	A
8516100000	Electric instantaneous or storage water heaters and immersion heaters	8	A

HSK 2015	Description	Base Rate	Staging Category
8516210000	Storage heating radiators	8	A
8516290000	Other	8	A
8516310000	Hair dryers	8	A
8516320000	Other hair-dressing apparatus	8	A
8516330000	Hand-drying apparatus	8	A
8516400000	Electric smoothing irons	8	A
8516500000	Microwave ovens	8	A
8516601000	Electrical ovens	8	A
8516602000	Electric rice cookers (including with constant warming function)	8	A
8516609000	Other	8	A
8516710000	Coffee or tea makers	8	A
8516720000	Toasters	8	A
8516791000	Electric jar	8	A
8516799000	Other	8	A
8516800000	Electric heating resistors	8	A
8516900000	Parts	8	A
8517110000	Line telephone sets with cordless handsets	0	A
8517121010	With digital broadcasting receiver	0	A
8517121090	Other	0	A
8517122010	With digital broadcasting receiver	0	A
8517122090	Other	0	A
8517123010	With digital broadcasting receiver	0	A
8517123090	Other	0	A
8517124010	With digital broadcasting receiver	0	A
8517124090	Other	0	A
8517129010	With digital broadcasting receiver	0	A
8517129090	Other	0	A
8517181000	Of push button type	0	A
8517189000	Other	0	A
8517611000	Base stations transceiver	0	A
8517619000	Other	0	A
8517621000	Teleprinters	0	A
8517622010	For public exchange	0	A
8517622020	For private exchange	0	A
8517622090	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
8517623110	Terminal equipment	0	A
8517623120	Repeater	0	A
8517623190	Other	0	A
8517623210	Terminal equipment	0	A
8517623220	Repeater	0	A
8517623290	Other	0	A
8517623310	Optical repeater	0	A
8517623320	Optical terminal equipment	0	A
8517623390	Other	0	A
8517623410	Analog to digital, digital to analog converter	0	A
8517623420	Codec (coder and decoder)	0	A
8517623430	Modem (including modem card)	0	A
8517623490	Other	0	A
8517623510	FDM (frequency division modulation) type	0	A
8517623520	TDM (time division modulation) type	0	A
8517623590	Other	0	A
8517623900	Other	0	A
8517624010	Key-phone	0	A
8517624020	Picture telegraphic apparatus	0	A
8517624090	Other	0	A
8517625000	Transmission apparatus for radio-telephony, radio-telegraphy	0	A
8517626010	Printing telegraphic apparatus	0	A
8517626020	Picture telegraphic apparatus	0	A
8517626031	Walkie-talkie sets	0	A
8517626039	Other	0	A
8517626040	Facsimile transmission equipments	0	A
8517626050	Switching apparatus for radio telecommunication	0	A
8517626060	Repeater for radio telecommunication	0	A
8517626090	Other	0	A
8517627000	Other units of automatic data processing machines	0	A
8517629000	Other	0	A
8517691100	HF (high frequency), MF (medium frequency) or LF (low frequency) receiving apparatus	8	A

HSK 2015	Description	Base Rate	Staging Category
8517691211	Portable receivers for calling alerting or paging	0	A
8517691219	Other	8	A
8517691290	Other	8	A
8517691900	Other	8	A
8517692000	Videophones	0	A
8517699000	Other	0	A
8517701010	Of line telephone sets	0	A
8517701021	Key pads	0	A
8517701022	Cases	0	A
8517701029	Other	0	A
8517701090	Other	0	A
8517702000	Of subheading 8517.61	0	A
8517703010	Of teleprinters	0	A
8517703021	Of public exchange	0	A
8517703022	Of private exchange	0	A
8517703029	Other	0	A
8517703031	Of co-axial cable carrier equipment	0	A
8517703032	Of optical fibre transmission system	0	A
8517703039	Other	0	A
8517703041	Of picture telegraphic apparatus	0	A
8517703049	Other	0	A
8517703050	Of transmission apparatus for radio-telephony, radio-telegraphy	0	A
8517703060	Transmission apparatus incorporating reception apparatus for radio-telephony, radio-telegraphy other than subheading 8517.70.10	0	A
8517703070	Other units of automatic data processing machines	0	A
8517703090	Other	0	A
8517704011	Of portable receiver for calling, alerting or paging	0	A
8517704019	Other	8	A
8517704020	Of videophones	0	A
8517704090	Other	8	A
8518101000	Microphones having a frequency range of 300 Hz to 3.4KHz with a diameter of not exceeding 10mm and a height not exceeding 3 mm,	0	A

HSK 2015	Description	Base Rate	Staging Category
	for telecommunication use		
8518109000	Other	8	A
8518210000	Single loudspeakers, mounted in their enclosures	8	A
8518220000	Multiple loudspeakers, mounted in the same enclosure	8	A
8518291000	For telecommunication use, (without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter of not exceeding 50 mm)	0	A
8518299000	Other	8	A
8518304000	Line telephone handsets	0	A
8518309000	Other	8	A
8518400000	Audio-frequency electric amplifiers	8	A
8518500000	Electric sound amplifier sets	8	A
8518901000	PCA (printed circuit assemblies) of subheadings 8518.10.1000, 8518.29.1000	0	A
8518909000	Other	8	A
8519201000	Coin- or disc-operated record-players, not incorporating a sound recording device	8	A
8519209000	Other, not incorporating a sound recording device	8	A
8519301000	With automatic record changing mechanism	8	A
8519309000	Other	8	A
8519500000	Telephone answering machines	0	A
8519811000	Transcribing machines, not incorporating a sound recording device	8	A
8519812100	Cassette-players, as defined in Subheading Note 1 to Chapter 85	8	A
8519812210	For vehicles	8	A
8519812220	Of portable type, other than as defined in Subheading Notes 1 to Chapter 85	8	A
8519812290	Other	8	A
8519812310	For vehicles	8	A
8519812320	Of portable type	8	A
8519812390	Other	8	A
8519812900	Other	8	A
8519813000	Dictating machines not capable of operating without an external source of power	8	A

HSK 2015	Description	Base Rate	Staging Category
8519814111	For vehicles	8	A
8519814112	Of portable type	8	A
8519814119	Other	8	A
8519814190	Other	8	A
8519814210	For vehicles	8	A
8519814220	Of portable type	8	A
8519814290	Other	8	A
8519814310	Of reel type	8	A
8519814390	Other	8	A
8519815010	Of reel type	8	A
8519815020	Of disc type	8	A
8519815030	Cassette-type	8	A
8519815090	Other	8	A
8519819000	Other sound recording apparatus, whether or not incorporating a sound reproducing device	8	A
8519891010	Without loudspeaker	8	A
8519891090	Other	8	A
8519892000	Transcribing machines, not incorporating a sound recording device	8	A
8519893000	Decks, whether or not incorporating a sound reproducing device	8	A
8519899010	Other sound reproducing apparatus, not incorporating a sound recording device	8	A
8519899020	Other sound recording apparatus, whether or not incorporating a sound reproducing device	8	A
8521101000	Of a width exceeding 12.7 mm	8	A
8521102000	Of a width not exceeding 12.7 mm	8	A
8521901000	Of disc type	8	A
8521909000	Other	8	A
8522100000	Pick-up cartridges	8	A
8522901010	For audio recording	8	A
8522901020	For video recording	8	A
8522901090	Other	8	A
8522902000	Laser pick-up	8	A
8522909010	Flat panel displays (including LCD, EL (electro luminescence), plasma and other technologies) for	0	A

HSK 2015	Description	Base Rate	Staging Category
	telephone answering machines		
8522909020	PCA (printed circuit assemblies) of telephone answering machines, which consist of one or more printed circuits of heading 85.34	0	A
8522909090	Other	8	A
8523210000	Cards incorporating a magnetic stripe, whether or not recording	8	A
8523291110	Of a width not exceeding 4 mm	0	A
8523291120	Of a width exceeding 4 mm but not exceeding 6.5 mm	0	A
8523291130	Of a width exceeding 6.5 mm	0	A
8523291210	Floppy discs	0	A
8523291290	Other	0	A
8523291900	Other	0	A
8523292111	Containing computer software	0	A
8523292119	Other	0	A
8523292121	Containing computer software	0	A
8523292129	Other	0	A
8523292131	Containing computer software	0	A
8523292139	Other	0	A
8523292211	Those recorded video	8	A
8523292219	Other	8	A
8523292221	Those recorded video	8	A
8523292229	Other	8	A
8523292231	Those recorded video	20won/min(at standard speed)	A
8523292239	Other	8	A
8523292911	Containing computer software	0	A
8523292919	Other	0	A
8523292991	Those recorded video	8	A
8523292992	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	A
8523292999	Other	8	A
8523410000	Unrecorded	0	A

HSK 2015	Description	Base Rate	Staging Category
8523491011	Containing computer software	0	A
8523491019	Other	0	A
8523491020	For reproducing sound only	8	A
8523491031	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	A
8523491039	Other	8	A
8523499011	Containing computer software	0	A
8523499019	Other	0	A
8523499091	Those recorded video	8	A
8523499092	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	A
8523499099	Other	8	A
8523511000	Unrecorded media	0	A
8523512110	Containing computer software	0	A
8523512190	Other	0	A
8523512910	Those recorded video	8	A
8523512920	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	A
8523512990	Other	8	A
8523521000	Cards incorporating an electronic integrated circuit and parts thereof	0	A
8523529000	Other and parts thereof	8	A
8523591000	Unrecorded media	0	A
8523592110	Containing computer software	0	A
8523592190	Other	0	A
8523592910	Those recorded video	8	A

HSK 2015	Description	Base Rate	Staging Category
8523592920	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	A
8523592990	Other	8	A
8523593000	Proximity cards and tags	0	A
8523801000	Unrecorded media	0	A
8523802100	Gramophone records	8	A
8523802210	Containing computer software	0	A
8523802290	Other	0	A
8523802910	Those recorded video	8	A
8523802920	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	A
8523802990	Other	8	A
8525501000	Radio-broadcasting apparatus	8	A
8525502000	Television transmission apparatus	8	A
8525509000	Other	8	A
8525601000	Radio-broadcasting apparatus	0	A
8525602000	Television transmission apparatus	0	A
8525609000	Other	0	A
8525801010	For video tape recorder	8	A
8525801020	For monitor television	8	A
8525801090	Other	8	A
8525802010	Still image video cameras	0	A
8525802090	Other	0	A
8525803000	Video camera recorders	0	A
8526101000	For aircrafts	8	A
8526109000	Other	8	A
8526911010	For aircrafts	8	A
8526911090	Other	8	A
8526912010	For aircrafts	8	A

HSK 2015	Description	Base Rate	Staging Category
8526912090	Other	8	A
8526913010	For aircrafts	8	A
8526913020	For vehicles	8	A
8526913090	Other	8	A
8526914000	Loran receivers	8	A
8526919010	For aircrafts	8	A
8526919020	For vehicles	8	A
8526919090	Other	8	A
8526920000	Radio remote control apparatus	8	A
8527120000	Pocket-size radio cassette-players	8	A
8527131000	Of cassette-type	8	A
8527132000	Of disc type	8	A
8527133000	Combined with Cassette-type and disc type	8	A
8527139000	Other	8	A
8527190000	Other	8	A
8527211000	Of cassette-type	8	A
8527212000	Of disc type	8	A
8527213000	Combined with Cassette-type and disc type	8	A
8527219000	Other	8	A
8527290000	Other	8	A
8527911010	Of cassette-type	8	A
8527911020	Of disc type	8	A
8527911030	Combined with Cassette-type and disc type	8	A
8527911090	Other	8	A
8527919000	Other	8	A
8527920000	Not combined with sound recording or reproducing apparatus but combined with a clock	8	A
8527990000	Other	8	A
8528410000	Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	A
8528491010	Television monitors specially manufactured for medical purpose	8	A
8528491090	Other	8	A
8528492010	Television monitors specially manufactured for medical purpose	8	A
8528492090	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8528511000	LCD (liquid crystal display) monitor	0	A
8528519000	Other	0	A
8528591010	Television monitors specially manufactured for medical purpose	8	A
8528591090	Other	8	A
8528592010	Television monitors specially manufactured for medical purpose	8	A
8528592090	Other	8	A
8528610000	Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	A
8528690000	Other	8	A
8528711010	Colour	8	A
8528711020	Black and white or other monochrome	8	A
8528712020	With a bilateral-communication function	8	A
8528712090	Other	8	A
8528719010	Colour	8	A
8528719020	Black and white or other monochrome	8	A
8528721010	Of analog	8	A
8528721020	Of digital	8	A
8528722010	Of analog	8	A
8528722020	Of digital	8	A
8528723010	Of analog	8	A
8528723020	Of digital	8	A
8528724010	Of analog	8	A
8528724020	Of digital	8	A
8528725010	Of analog	8	A
8528725020	Of digital	8	A
8528729000	Other	8	A
8528731000	Of the length of fluorescent screen of braun tube under 37 cm in diagonal line	8	A
8528732000	Of the length of fluorescent screen of braun tube not less than 37 cm but under 45.72 cm in diagonal line	8	A
8528733000	Of the length of fluorescent screen of braun tube not less than 45.72 cm in diagonal line	8	A
8528739000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8529101000	For radar apparatus	8	A
8529109100	For radio navigational aid or radio remote control apparatus	8	A
8529109210	For receiving from satellites	8	A
8529109290	Other	8	A
8529109300	Of a kind used with apparatus for radiotelephony and radiotelegraphy	0	A
8529109900	Other	8	A
8529901000	Of radar apparatus	8	A
8529909100	Of radio navigational aid or radio remote control apparatus	8	A
8529909200	Of transmission apparatus for radio-broadcasting or television	8	A
8529909400	Of radio-broadcast receivers	8	A
8529909500	Of television cameras	8	B
8529909610	Tuner for colour	8	A
8529909620	Tuner for black and white or monochrome	8	A
8529909630	Screen for video projector	8	A
8529909641	For plasma display panel type	8	B
8529909642	For liquid cristal display (LCD) type	8	A
8529909643	For organic light emitting display (OLED) type	8	A
8529909649	Other	8	A
8529909650	Other parts for black and white or monochrome	8	A
8529909910	Of transmission apparatus incorporating reception apparatus or digital cameras (including digital still image video cameras)	0	A
8529909920	Of subheading 8528.51, 8528.41.0000 or 8528.61.0000	0	A
8529909990	Other	8	A
8530101010	For ground equipment	8	A
8530101090	Other	8	A
8530109000	Other	8	A
8530800000	Other equipment	8	A
8530900000	Parts	8	A
8531101000	Burglar alarms	8	A
8531102000	Fire alarms	8	A
8531103000	Gas alarms	8	A
8531104000	Electric bells	8	A

HSK 2015	Description	Base Rate	Staging Category
8531105000	Sirens	8	A
8531109000	Other sound or signalling apparatus	8	A
8531201010	Of mobile telephones for cellular networks	0	A
8531201090	Other	0	A
8531202000	Indicator panels incorporating light emitting diodes (LED)	0	A
8531801010	Of mobile telephones for cellular networks	8	A
8531801090	Other	8	A
8531809000	Other	8	A
8531901000	Of subheading 8531.10	8	A
8531902000	Of subheading 8531.20	0	A
8531909000	Other	8	A
8532100000	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	0	A
8532210000	Tantalum	0	A
8532220000	Aluminium electrolytic	0	A
8532230000	Ceramic dielectric, single layer	0	A
8532240000	Ceramic dielectric, multilayer	0	A
8532250000	Dielectric of paper or plastics	0	A
8532290000	Other	0	A
8532301000	Variable polyethylene capacitors	0	A
8532309000	Other	0	A
8532901000	Of fixed capacitors	0	A
8532902000	Of variable capacitors	0	A
8532909000	Other	0	A
8533100000	Fixed carbon resistors, composition or film types	0	A
8533211000	Of chip-type	0	A
8533219000	Other	0	A
8533291000	Of chip-type	0	A
8533299000	Other	0	A
8533310000	For a power handling capacity not exceeding 20 W	0	A
8533390000	Other	0	A
8533401000	Variable carbon resistors	0	A

HSK 2015	Description	Base Rate	Staging Category
8533402000	Thermistor	0	A
8533403000	Varistor	0	A
8533409000	Other	0	A
8533901000	Of variable resistors	0	A
8533909000	Other	0	A
8534001000	Obtained by forming with passive elements (inductances, resistors and capacitors)	0	A
8534002000	Of tape type or obtained by forming with circuits which function as lead frames	0	A
8534009000	Other	0	A
8535100000	Fuses	8	A
8535211000	Rated at less than 7.25 kV	8	A
8535212000	Rated at 7.25 kV and more but less than 72.5 kV	8	A
8535291000	Rated at less than 200 kV	8	A
8535292000	Rated at 200 kV and more	8	A
8535301000	Rated at less than 7.25 kV	8	A
8535302000	Rated at 7.25 kV and more but less than 72.5 kV	8	A
8535303000	Rated at 72.5 kV and more but less than 200 kV	8	A
8535304000	Rated at 200 kV and more	8	A
8535400000	Lightning arresters, voltage limiters and surge suppressors	8	A
8535901000	Connector	8	A
8535902000	Electrical terminal	8	A
8535909000	Other	8	A
8536101000	Of tube-type	8	A
8536109000	Other	8	A
8536200000	Automatic circuit breakers	8	A
8536300000	Other apparatus for protecting electrical circuits	8	A
8536410000	For a voltage not exceeding 60 V	8	A
8536490000	Other	8	A
8536501000	Rotary type	8	A
8536502000	Push-button type	8	A
8536503000	Micro-type	8	A
8536504000	Of magnet switches (including magnetic contactors)	8	A

HSK 2015	Description	Base Rate	Staging Category
8536509010	Electromechanical snap-action switches for a current not exceeding 11 A	0	A
8536509020	Electronic AC switches consisting of optically coupled input and output circuits (Insulated thyristor AC switches)	0	A
8536509030	Of temperature protected, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1,000 V	0	A
8536509090	Other	8	A
8536610000	Lamp-holders	8	A
8536691000	For co-axial cables and printed circuits	0	A
8536699000	Other	8	B
8536701000	Of plastics	6.5	B
8536702000	Of ceramic wares for laboratory, chemical or other technical uses	8	A
8536703010	Cast, moulded, stamped or forged, but not further worked	0	A
8536703090	Other	8	A
8536901000	Junction boxes	0	A
8536909010	Connection and contact elements for wires or cables	0	A
8536909090	Other	8	A
8537101000	Switch boards	8	A
8537102000	Control panels	8	A
8537109000	Other	8	A
8537201000	Switch boards	8	A
8537202000	Control panels	8	A
8537209000	Other	8	A
8538100000	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	8	A
8538901000	Of switches	8	A
8538902000	Of automatic circuit breakers	8	A
8538903000	Of relays	8	A
8538904000	Of control panels	8	A
8538909000	Other	8	B
8539100000	Sealed beam lamp units	8	A
8539210000	Tungsten halogen	8	A

HSK 2015	Description	Base Rate	Staging Category
8539221000	Incandescent lamps	8	A
8539222000	Decoration lamps	8	A
8539223000	Beam lamps	8	A
8539224000	Attracting fish lamps	8	A
8539229000	Other	8	A
8539290000	Other	8	A
8539310000	Fluorescent, hot cathode	8	A
8539321000	Mercury lamps	8	A
8539322000	Sodium vapour lamps	8	A
8539323000	Metal halide lamps	8	A
8539391000	Cold cathode fluorescent lamp (CCFL)	8	A
8539399000	Other	8	A
8539410000	Arc lamps	8	A
8539491010	Of machines and mechanical appliances for making semiconductor devices	3	A
8539491090	Other	8	A
8539492000	Infra-red lamps	8	A
8539901000	Of filament lamps	8	A
8539902000	Of discharge lamps	8	A
8539909000	Other	8	A
8540110000	Colour	8	A
8540120000	Monochrome	8	A
8540201000	Television camera tubes	8	A
8540209000	Other	8	A
8540401000	Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	8	A
8540402000	Data/graphic display tubes, monochrome	8	A
8540601000	Colour	8	A
8540609000	Other	8	A
8540710000	Magnetrons	8	A
8540791000	Klystrons	8	A
8540799000	Other	8	A
8540810000	Receiver or amplifier valves and tubes	8	A
8540891000	Thermionic valves and tubes for transmitters	8	A

HSK 2015	Description	Base Rate	Staging Category
8540892000	Discharge tubes	8	A
8540893000	Digitron	8	A
8540899000	Other	8	A
8540911000	Deflection coils	8	A
8540912000	Electron guns	8	A
8540913000	Shadow mask	8	A
8540919000	Other	8	A
8540990000	Other	8	A
8541101000	Chips, dice and wafers not yet cut into chips	0	A
8541109000	Other	0	A
8541211000	Chips, dice and wafers not yet cut into chips	0	A
8541219000	Other	0	A
8541291000	Chips, dice and wafers not yet cut into chips	0	A
8541299000	Other	0	A
8541301000	Chips, dice and wafers not yet cut into chips	0	A
8541302000	Thyristors	0	A
8541303000	Diacs	0	A
8541304000	Triacs	0	A
8541401000	Chips, dice and wafers not yet cut into chips	0	A
8541402010	Laser devices	0	A
8541402090	Other	0	A
8541409010	Photovoltaic cells	0	A
8541409020	Photovoltaic cells (photovoltaic cells, including solar cells, photodiodes, photocouples and photorelays)	0	A
8541409030	Charge coupled devices (CCD)	0	A
8541409090	Other	0	A
8541501000	Chips, dice and wafers not yet cut into chips	0	A
8541502000	Rectifier devices	0	A
8541509000	Other	0	A
8541601000	Crystal vibrator	0	A
8541609000	Other	0	A
8541902000	Of diodes	0	A
8541903000	Of transistors	0	A

HSK 2015	Description	Base Rate	Staging Category
8541909000	Other	0	A
8542311000	Monolithic integrated circuits	0	A
8542312000	Hybrid integrated circuits	0	A
8542313000	Multichip integrated circuits	0	A
8542321010	DRAM (Dynamic random access memory)	0	A
8542321020	SRAM (Static random access memory)	0	A
8542321030	Flash memory	0	A
8542321090	Other	0	A
8542322000	Hybrid integrated circuits	0	A
8542323000	Multichip integrated circuits	0	A
8542331000	Monolithic integrated circuits	0	A
8542332000	Hybrid integrated circuits	0	A
8542333000	Multichip integrated circuits	0	A
8542391000	Monolithic integrated circuits	0	A
8542392000	Hybrid integrated circuits	0	A
8542393000	Multichip integrated circuits	0	A
8542901000	Of monolithic integrated circuits	0	A
8542902000	Of hybrid integrated circuits	0	A
8542903000	Of multichip integrated circuits	0	A
8543100000	Particle accelerators	8	A
8543200000	Signal generators	8	A
8543300000	Machines and apparatus for electroplating, electrolysis or electrophoresis	8	A
8543701000	Electric fence energisers	8	A
8543702010	Medicated water electrolysis apparatus	8	A
8543702020	Electrical beauty appliances	8	A
8543702030	Audio mixers	8	A
8543702040	Equalizers	8	A
8543702050	Ozon generator	8	A
8543702090	Other	8	A
8543703000	Electrical machines with translation or dictionary functions	0	A
8543704010	Of containing solutions with nicotine	8	A
8543704090	Other	8	A
8543709010	High frequency amplifiers	8	A

HSK 2015	Description	Base Rate	Staging Category
8543709020	Detectors, including optical sensor	8	A
8543709030	Electrical nerve stimulation (T.E.N.S)	0	A
8543709090	Other	8	B
8543901000	Electronic microassemblies	0	A
8543909011	Organic light emitting diodes (OLED)	0	A
8543909019	Other	0	A
8543909020	PCA (printed circuit assemblies) for electrical machines with translation or dictionary functions, which consist of one or more printed circuits of heading 85.34	0	A
8543909090	Other	8	A
8544111000	Insulating lacquer or enamel insulated	8	A
8544119000	Other	8	A
8544190000	Other	8	A
8544200000	Co-axial cable and other co-axial electric conductors	8	B
8544300000	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	8	A
8544421010	Of a kind used for telecommunications	0	A
8544421090	Other	8	B
8544422010	Of a kind used for telecommunications	0	A
8544422090	Other	8	B
8544429010	Of a kind used for telecommunications	0	A
8544429090	Other	8	B
8544491011	For a voltage not exceeding 80 V	0	A
8544491012	For a voltage exceeding 80V but not exceeding 1,000 V	8	B
8544491090	Other	8	B
8544492011	For a voltage not exceeding 80 V	0	A
8544492012	For a voltage exceeding 80 V but not exceeding 1,000 V	8	B
8544492090	Other	8	B
8544499011	For a voltage not exceeding 80 V	0	A
8544499012	For a voltage exceeding 80 V but not exceeding 1,000 V	8	B
8544499090	Other	8	B
8544601010	Plastic insulated wire	8	A

HSK 2015	Description	Base Rate	Staging Category
8544601090	Other	8	A
8544602010	Plastic insulated wire	8	A
8544602090	Other	8	A
8544603010	Plastic insulated wire	8	A
8544603090	Other	8	A
8544700000	Optical fibre cables	0	A
8545110000	Of a kind used for furnaces	5	A
8545190000	Other	5	A
8545200000	Brushes	8	A
8545901000	Carbon rod	8	A
8545909000	Other	8	A
8546101000	Rated at not more than 1,000 V	8	A
8546102000	Rated at more than 1,000 V	8	A
8546201000	Rated at not more than 1,000 V	8	A
8546202000	Rated at more than 1,000 V but not more than 10 kV	8	A
8546203000	Rated at more than 10 kV but not more than 100 kV	8	A
8546204000	Rated at more than 100 kV but not more than 300 kV	8	A
8546205000	Rated at more than 300 kV	8	A
8546901000	Artificial plastic insulators	8	A
8546909000	Other	8	A
8547100000	Insulating fittings of ceramics	8	A
8547200000	Insulating fittings of plastics	8	A
8547900000	Other	8	A
8548101000	Of subheading 3824.90	6.5	A
8548102000	Of subheading 7204.21, 7204.29, 7204.30 or 7204.49	0	A
8548103000	Of subheading 7404.00	0	A
8548104010	Of subheading 7503.00	0	A
8548104020	Of subheading 7902.00	0	A
8548105000	Of subheading 7802.00	0	A
8548106010	Of subheading 8107.30	3	A
8548106020	Of subheading 8111.00	3	A
8548107000	Of subheading 8506.10, 8506.30, 8506.40, 8506.50, 8506.60 or 8506.80	8	A
8548109000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8548901000	Electronic microassemblies	0	A
8548909000	Other	8	A
8601100000	Powered from an external source of electricity	5	A
8601200000	Powered by electric accumulators	5	A
8602100000	Diesel-electric locomotives	0	A
8602900000	Other	0	A
8603101000	Coaches	5	A
8603102000	Vans and trucks	5	A
8603901000	Coaches	5	A
8603902000	Vans and trucks	5	A
8604001000	Workshops	5	A
8604002000	Cranes	5	A
8604003000	Testing coaches	5	A
8604004000	Track inspection vehicles	5	A
8604009000	Other	5	A
8605001010	Sleeping cars	5	A
8605001090	Other	5	A
8605002000	Luggage vans	5	A
8605003000	Travelling post office coaches	5	A
8605004000	Hospital coaches	5	A
8605009000	Other	5	A
8606100000	Tank wagons and the like	0	A
8606300000	Self-discharging vans and wagons, other than those of subheading 8606.10.	0	A
8606911000	Insulated or refrigerated vans and wagons, other than those of subheading 8606.10	0	A
8606919000	Other	0	A
8606920000	Open, with non-removable sides of a height exceeding 60 cm	0	A
8606990000	Other	0	A
8607110000	Driving bogies and bissel-bogies	5	A
8607120000	Other bogies and bissel-bogies	5	A
8607191000	Axles	5	A
8607192000	Wheels	5	A
8607193000	Pair of axle and wheel	5	A
8607199000	Other	5	A

HSK 2015	Description	Base Rate	Staging Category
8607210000	Air brakes and parts thereof	5	A
8607290000	Other	5	A
8607301000	Hooks	5	A
8607302000	Coupling device	5	A
8607303000	Buffers	5	A
8607309000	Other	5	A
8607910000	Of locomotives	5	A
8607990000	Other	5	A
8608001000	Railway or tramway track fixtures and fittings	8	A
8608002000	Mechanical signalling, safety or traffic control equipment	8	A
8608009000	Parts	8	A
8609001000	For the transport of fluids	0	A
8609002000	For the transport of compressed gas	0	A
8609003000	For the transport of ordinary goods and material	0	A
8609004000	For the transport of live animals	0	A
8609005000	Of freezer and refrigerator	0	A
8609009000	Other	0	A
8701100000	Pedestrian controlled tractors	8	A
8701201000	New	8	A
8701202000	Used	8	A
8701300000	Track-laying tractors	0	A
8701901010	New	8	A
8701901020	Used	8	A
8701909110	Of less than 50HP	0	A
8701909190	Other	0	A
8701909900	Other	8	A
8702101010	New	10	A
8702101020	Used	10	A
8702102010	New	10	A
8702102020	Used	10	A
8702103010	New	10	A
8702103020	Used	10	A
8702901010	New	10	A
8702901020	Used	10	A

HSK 2015	Description	Base Rate	Staging Category
8702902010	New	10	A
8702902020	Used	10	A
8702903010	New	10	A
8702903020	Used	10	A
8703101000	For travelling on snow	8	A
8703102000	Golf cars	8	A
8703109000	Other	8	A
8703217000	New	8	A
8703218000	Used	8	A
8703227000	New	8	A
8703228000	Used	8	A
8703231010	New	8	A
8703231020	Used	8	A
8703239010	New	8	A
8703239020	Used	8	A
8703241010	New	8	A
8703241020	Used	8	A
8703249010	New	8	A
8703249020	Used	8	A
8703317000	New	8	A
8703318000	Used	8	A
8703321010	New	8	A
8703321020	Used	8	A
8703329010	New	8	A
8703329020	Used	8	A
8703337000	New	8	A
8703338000	Used	8	A
8703907000	Electric vehicle	8	A
8703909000	Other	8	A
8704100000	Dumpers designed for off-highway use	0	A
8704211010	New	10	A
8704211020	Used	10	A
8704219010	Freezer and refrigerator vehicles	10	A
8704219020	Tank lorries	10	A
8704219090	Other	10	A

HSK 2015	Description	Base Rate	Staging Category
8704221011	New	10	A
8704221012	Used	10	A
8704221091	New	10	A
8704221092	Used	10	A
8704229010	Freezer and refrigerator vehicles	10	A
8704229020	Tank lorries	10	A
8704229090	Other	10	A
8704231010	New	10	A
8704231020	Used	10	A
8704239010	Freezer and refrigerator vehicles	10	A
8704239020	Tank lorries	10	A
8704239090	Other	10	A
8704311010	New	10	A
8704311020	Used	10	A
8704319010	Freezer and refrigerator vehicles	10	A
8704319020	Tank lorries	10	A
8704319090	Other	10	A
8704321010	New	10	A
8704321020	Used	10	A
8704329010	Freezer and refrigerator vehicles	10	A
8704329020	Tank lorries	10	A
8704329090	Other	10	A
8704901010	New	10	A
8704901020	Used	10	A
8704909010	Freezer and refrigerator vehicles	10	A
8704909020	Tank lorries	10	A
8704909090	Other	10	A
8705101000	Of telescopic boom type	8	A
8705102000	Of latticed boom type	8	A
8705109000	Other	8	A
8705200000	Mobile drilling derricks	8	A
8705300000	Fire fighting vehicles	8	A
8705400000	Concrete-mixer lorries	8	A
8705901010	Agricultural spraying lorries	8	A
8705901090	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8705909010	Breakdown lorries	8	A
8705909020	Road sweeper lorries	8	A
8705909030	Mobile workshops	8	A
8705909040	Mobile broadcast vans	8	A
8705909050	Mobile clinics	8	A
8705909060	Telegraphy, radiotelegraphy and radiotelephony transmitting and receiving vans and radar vehicles	8	A
8705909070	Snow-ploughs and snow-blowers	8	A
8705909090	Other	8	A
8706001010	Of those specified in subheading 8701.20 or 8701.90.10	8	A
8706001090	Other	8	A
8706002000	For the motor vehicles falling within heading 87.02	8	A
8706003000	For the motor vehicles falling within heading 87.03	8	A
8706004000	For the motor vehicles falling within heading 87.04	8	A
8706005000	For the motor vehicles falling within heading 87.05	8	A
8707100000	For the vehicles of heading 87.03	8	A
8707901010	Of those specified in subheading 8701.20 or 8701.90.10	8	A
8707901090	Other	8	A
8707902000	For the motor vehicles falling within heading 87.02	8	A
8707903000	For the motor vehicles falling within heading 87.04	8	A
8707904000	For the motor vehicles falling within heading 87.05	8	A
8708100000	Bumpers and parts thereof	8	A
8708210000	Safety seat belts	8	A
8708290000	Other	8	A
8708301000	Mounted brake linings	8	A
8708302000	Brake booster	8	A
8708303000	Electronic control brakes	8	A
8708309000	Other	8	A
8708400000	Gear boxes and parts thereof	8	A
8708501000	Drive-axles with differential, whether or not provided with other transmission components and parts thereof	8	A
8708502000	Non-driving axles and parts thereof	8	A

HSK 2015	Description	Base Rate	Staging Category
8708700000	Road wheels and parts and accessories thereof	8	A
8708800000	Suspension systems and parts thereof (including shock-absorbers)	8	A
8708910000	Radiators and parts thereof	8	A
8708920000	Silencers (mufflers) and exhaust pipes; parts thereof	8	A
8708930000	Clutches and parts thereof	8	A
8708940000	Steering wheels, steering columns and steering boxes; parts thereof	8	A
8708951000	Air bags	8	A
8708959000	Other	8	A
8708991010	For the motor vehicles falling within heading 87.01	8	A
8708991020	For the motor vehicles falling within heading 87.02	8	A
8708991030	For the motor vehicles falling within heading 87.03	8	A
8708991040	For the motor vehicles falling within heading 87.04	8	A
8708991050	For the motor vehicles falling within heading 87.05	8	A
8708999000	Other	8	B
8709110000	Electrical	8	A
8709190000	Other	8	A
8709900000	Parts	8	A
8710001000	Tanks	0	A
8710002000	Other armoured fighting vehicles, motorized	0	A
8710009000	Parts	0	A
8711101000	Motor cycles	8	A
8711102000	Mopeds	8	A
8711103000	Side-cars	8	A
8711109000	Other	8	A
8711201000	Motor cycles	8	A
8711202000	Side-cars	8	A
8711209000	Other	8	A
8711301000	Motor cycles	8	A
8711302000	Side-cars	8	A
8711309000	Other	8	A
8711401000	Motor cycles	8	A
8711402000	Side-cars	8	A

HSK 2015	Description	Base Rate	Staging Category
8711409000	Other	8	A
8711501000	Motor cycles	8	A
8711502000	Side-cars	8	A
8711509000	Other	8	A
8711901000	Motor cycles	8	A
8711902000	Side-cars	8	A
8711909000	Other	8	A
8712001000	Racing bicycles	8	A
8712009010	For transportation of goods	8	A
8712009020	Tricycles	8	A
8712009090	Other	8	A
8713100000	Not mechanically propelled	0	A
8713900000	Other	0	A
8714101000	Saddles	8	A
8714109000	Other	8	A
8714200000	Of carriages for disabled persons	0	A
8714911000	Frames	8	A
8714912000	Forks	8	A
8714919000	Parts thereof	8	A
8714921000	Wheel Rims	8	A
8714922000	Spokes	8	A
8714931000	Hubs, other than coaster braking hubs and hub brakes	8	A
8714932000	Free-wheel sprocket-wheels	8	A
8714941000	Coaster braking hubs and hub brakes	8	A
8714942000	Other brakes	8	A
8714949000	Parts thereof	8	A
8714950000	Saddles	8	A
8714961000	Pedals	8	A
8714962000	Crankgear	8	A
8714969000	Parts thereof	8	A
8714990000	Other	8	A
8715000000	Baby carriages and parts thereof.	5	A
8716100000	Trailers and semi-trailers of the caravan type, for housing or camping	8	A
8716200000	Self-loading or self-unloading	8	A

HSK 2015	Description	Base Rate	Staging Category
	trailers and semi-trailers for agricultural purposes		
8716310000	Tanker trailers and tanker semi-trailers	8	A
8716390000	Other	8	A
8716400000	Other trailers and semi-trailers	8	A
8716801000	Hand-carts	8	A
8716802000	Carts drawn by ox or horse	8	A
8716803000	Sledges	8	A
8716809000	Other	8	A
8716901000	Of trailers and semi-trailers	8	A
8716909000	Other	8	A
8801001010	Gliders	0	A
8801001020	Hang gliders	0	A
8801009010	Balloons and dirigibles	8	A
8801009090	Other	0	A
8802111000	For military use	0	A
8802119000	Other	0	A
8802121000	For military use	0	A
8802129000	Other	0	A
8802201000	Of propeller type	0	A
8802202000	Of turbo-propeller type	0	A
8802203000	Of turbo-jet type	0	A
8802209000	Other	0	A
8802301000	Of propeller type	0	A
8802302000	Of turbo-propeller type	0	A
8802303000	Of turbo-jet type	0	A
8802309000	Other	0	A
8802401000	Of propeller type	0	A
8802402000	Of turbo-propeller type	0	A
8802403000	Of turbo-jet type	0	A
8802409000	Other	0	A
8802601010	Satellites	0	A
8802601090	Other	0	A
8802602000	Spacecraft launch vehicles	0	A
8802603000	Suborbital	0	A
8803100000	Propellers and rotors and parts	0	A

HSK 2015	Description	Base Rate	Staging Category
	thereof		
8803200000	Under-carriages and parts thereof	0	A
8803301000	Of aeroplanes	0	A
8803302000	Of helicopters	0	A
8803901000	Of gliders and hang gliders	0	A
8803902000	Spacecraft (including satelliters)	0	A
8803909000	Other	0	A
8804001000	Parachutes (including dirigible parachutes and paragliders)	0	A
8804002000	Rotochutes	0	A
8804009010	Of parachutes (including dirigible parachutes and paragliders)	0	A
8804009020	Of rotochutes	0	A
8805101010	For military use and police use	0	A
8805101090	Other	5	A
8805102010	For military use and police use	0	A
8805102090	Other	5	A
8805109010	For military use and police use	0	A
8805109090	Other	5	A
8805211010	For military and police use	0	A
8805211090	Other	5	A
8805212010	For military and police use	0	A
8805212090	Other	5	A
8805291010	For military and police use	0	A
8805291090	Other	5	A
8805292010	For military and police use	0	A
8805292090	Other	5	A
8901100000	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	0	A
8901200000	Tankers	0	A
8901300000	Refrigerated vessels, other than those of subheading 8901.20	0	A
8901901000	Vessels for the transport of goods	0	A
8901902000	Vessels for the transport of both persons and goods	0	A
8902001010	Steel ships	0	A
8902001020	FRP ships	0	A

HSK 2015	Description	Base Rate	Staging Category
8902001030	Wooden ships	0	A
8902001090	Other	0	A
8902002010	Factory ships and other vessels for processing, preserving fishery products	0	A
8902002090	Other	0	A
8903100000	Inflatable	8	A
8903910000	Sailboats, with or without auxiliary motor	8	A
8903920000	Motorboats, other than outboard motorboats	8	A
8903991000	Outboard motorboats	8	A
8903999000	Other	8	A
8904001000	Tugs	5	A
8904002000	Pusher craft	5	A
8904009000	Other	5	A
8905100000	Dredgers	5	A
8905201000	Drilling ships platforms	5	A
8905202000	Production platforms	5	A
8905209000	Other	5	A
8905901000	Light-vessels	5	A
8905902000	Fire-floats	5	A
8905903000	Floating cranes	5	A
8905904000	Generating vessels	5	A
8905905000	Salvage ships	5	A
8905906000	Work-shop vessels	5	A
8905907000	Drilling ships	5	A
8905908000	Floating docks	5	A
8905909000	Other	5	A
8906100000	War ships	0	A
8906900000	Other	0	A
8907100000	Inflatable rafts	5	A
8907901000	Rafts (other than subheading 8907.10)	5	A
8907902000	Tanks	5	A
8907903000	Coffer-dams	5	A
8907904000	Landing-stages	5	A
8907905000	Buoys	5	A

HSK 2015	Description	Base Rate	Staging Category
8907906000	Beacons	5	A
8907909000	Other	5	A
8908001000	Ship, boats and other vessels for breaking up	0	A
8908009000	Other	0	A
9001101000	Optical fibres	8	A
9001102000	Optical fibre bundles	8	A
9001103000	Optical fibre cables	8	A
9001200000	Sheets and plates of polarising material	8	A
9001300000	Contact lenses	8	A
9001401000	For vision correction	8	A
9001409000	Other	8	A
9001501000	For vision correction	8	A
9001509000	Other	8	A
9001901000	Prisms	8	A
9001902000	Mirrors	8	A
9001903000	Other lenses	8	A
9001909000	Other	8	A
9002111000	For photographic cameras.	8	A
9002119010	For movie cameras and VTR (video tape recorder) cameras	8	A
9002119020	For projectors	8	A
9002119090	Other	8	A
9002191000	For microscopes	8	A
9002192000	For astronomical telescopes	8	A
9002199000	Other	8	A
9002201000	For photographic cameras	8	A
9002209000	Other	8	A
9002901000	For photographic cameras	8	A
9002909010	Of machines and mechanical appliances for making semiconductor devices	3	A
9002909090	Other	8	A
9003110000	Of plastics	8	A
9003191000	Made of or combined with precious metals	8	A
9003199000	Other	8	A
9003900000	Parts	8	A

HSK 2015	Description	Base Rate	Staging Category
9004101000	Made of or combined with precious metals	8	A
9004109000	Other	8	A
9004901010	Made of, or combined with, precious metals	8	A
9004901090	Other	8	A
9004902000	3D glasses (Active or passive)	8	A
9004909010	Made of, or combined with, precious metals	8	A
9004909090	Other	8	A
9005100000	Binoculars	8	A
9005801000	Monoculars	8	A
9005802010	Reflecting telescopes	8	A
9005802020	Astronomical refracting telescopes	8	A
9005802030	Transit instruments, equatorial or zenith telescopes and altazimuths	8	A
9005802090	Other	8	A
9005809000	Other	8	A
9005900000	Parts and accessories (including mountings)	8	A
9006100000	Cameras of a kind used for preparing printing plates or cylinders	8	A
9006301000	For subaqueous photography	8	A
9006302000	Air survey cameras	8	A
9006303000	For medical or surgical examination of internal organs	8	A
9006304000	Comparison cameras for forensic and criminological purposes	8	A
9006401000	Instant polaroid cameras	8	A
9006402000	Instant sticker cameras	8	A
9006409000	Other	8	A
9006511000	Photographic cameras for special use	8	A
9006519000	Other	8	A
9006521000	Photographic cameras for special use	8	A
9006529010	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	8	A
9006529090	Other	8	A
9006531000	Photographic cameras for special use	8	A
9006539010	Single use/disposable cameras	8	A

HSK 2015	Description	Base Rate	Staging Category
9006539020	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	8	A
9006539090	Other	8	A
9006591000	Photographic cameras for special use	8	A
9006599010	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	8	A
9006599090	Other	8	A
9006610000	Discharge lamp ("electronic") flashlight apparatus	8	A
9006691000	Flashbulbs, flashcubes and the like	8	A
9006699000	Other	8	A
9006910000	For cameras	8	A
9006990000	Other	8	A
9007100000	Cameras	8	A
9007201000	For film of less than 16 mm width	8	A
9007209010	For film of less than 20 mm width	8	A
9007209020	For film of not less than 20 mm width	8	A
9007910000	For cameras	8	B
9007920000	For projectors	8	A
9008501000	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	8	A
9008502000	Other image projectors	8	A
9008503000	Photographic(other than cinematographic) enlargers and reducers	8	A
9008900000	Parts and accessories	8	A
9010101000	For photo-engraving	8	A
9010102000	For microfilm	8	A
9010109010	For the purpose of semiconductor manufacturing	0	A
9010109090	Other	8	A
9010501000	Developing apparatus for semiconductor manufacturing	0	A
9010509000	Other	8	A
9010600000	Projection screens	8	A
9010901010	Of the apparatus of subheading 9010.50.1000	0	A
9010901090	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
9010909000	Other	8	A
9011101000	Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	A
9011109000	Other	8	A
9011201010	Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	A
9011201090	Other	8	A
9011209000	Other	8	A
9011801000	Polarising microscopes	8	A
9011802000	Metallurgical microscopes	8	A
9011803000	Phase contrast and interference microscopes	8	A
9011804000	Biological microscopes	8	A
9011805000	Comparison microscopes	8	A
9011809000	Other	8	A
9011901000	Of subheadings 9011.10.1000, 9011.20.1010	0	A
9011909000	Other	8	A
9012101010	Electron beam microscopes, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	A
9012101090	Other	8	A
9012102000	Diffraction apparatus	8	A
9012901000	Of subheading 9012.10.1010	0	A
9012909000	Other	8	A
9013100000	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	8	A
9013200000	Lasers, other than laser diodes	8	A
9013801110	For opto-electronic watches	8	A
9013801120	For electronic calculators	0	A
9013801130	For televisions	8	A
9013801140	For monitor	8	A
9013801190	Other	8	A
9013801910	For opto-electronic watches	8	A

HSK 2015	Description	Base Rate	Staging Category
9013801920	For electronic calculators	0	A
9013801930	For televisions	8	A
9013801990	Other	8	A
9013802000	Magnifiers, loupes, thread counters	8	A
9013803000	Door viewers (door eyes)	8	A
9013809000	Other	8	A
9013901000	Of subheading 9013.80.1120, 9013.80.1920	0	A
9013909000	Other	8	A
9014101010	For aircrafts	8	A
9014101090	Other	8	A
9014102010	For aircrafts	8	A
9014102090	Other	8	A
9014109000	Other	8	A
9014200000	Instruments and appliances for aeronautical or space navigation (other than compasses)	8	A
9014800000	Other instruments and appliances	8	A
9014901000	For aircrafts	8	A
9014909000	Other	8	A
9015100000	Rangefinders	8	A
9015200000	Theodolites and tachymeters (tacheometers)	8	A
9015300000	Levels	8	A
9015400000	Photogrammetrical surveying instruments and appliances	8	A
9015801000	For use in the field.	8	A
9015802000	For hydrographic use	8	A
9015803000	For oceanographic use	8	A
9015804000	For hydrological use	8	A
9015805000	For meteorological use	8	A
9015809000	Other	8	A
9015900000	Parts and accessories	8	A
9016001000	Direct reading balances	8	A
9016002000	Electronic balances	8	A
9016008000	Other	8	A
9016009000	Parts or accessories	8	A
9017101000	Plotters	0	A

HSK 2015	Description	Base Rate	Staging Category
9017109000	Other	8	A
9017201010	Plotters	0	A
9017201090	Other	8	A
9017202010	Plotters	0	A
9017202090	Other	8	A
9017203000	Mathematical calculating instruments	8	A
9017209000	Other	8	A
9017301000	Micrometers	8	A
9017302000	Dialgauges	8	A
9017303000	Vernier callipers	8	A
9017309000	Other	8	A
9017801000	Divided scales, measuring rod and tapes	8	A
9017809010	For the purpose of semiconductor manufacturing	0	A
9017809090	Other	8	A
9017901000	For the purpose of semiconductor manufacturing	0	A
9017909010	PCA (printed circuit assemblies) of plotters, which consist of one or more printed circuits of heading 85.34	0	A
9017909020	Flat panel displays for plotters (including LCD, EL (electro luminescence), plasma and other technologies)	0	A
9017909090	Other	8	A
9018111000	Electro-cardiographs	8	A
9018119000	Parts and accessories	8	A
9018120000	Ultrasonic scanning apparatus	8	A
9018130000	Magnetic resonance imaging apparatus	8	A
9018140000	Scintigraphic apparatus	8	A
9018191000	Electro-encephalographs	8	A
9018192000	Audiometers and similar apparatus	8	A
9018194000	Electro-tonographs	8	A
9018197000	Patient monitoring system	8	A
9018198000	Other	8	A
9018199000	Parts and accessories	8	A
9018201000	Ultra-violet or infra-red ray apparatus	8	A

HSK 2015	Description	Base Rate	Staging Category
9018209000	Parts and accessories	8	A
9018310000	Syringes, with or without needles	8	A
9018321000	Needles for injections	8	A
9018322000	Needles for sutures	8	A
9018329000	Other	8	A
9018391000	Blood transfusion set or intravenous set	8	B
9018392000	Catheters	8	B
9018398000	Other	8	B
9018399000	Parts and accessories	8	B
9018411000	Dental drill engines	8	A
9018419000	Parts and accessories	8	A
9018491000	Dental burs	8	A
9018492000	Dental units	8	A
9018493000	Scalers for treating tartar	8	A
9018498000	Other	8	A
9018499000	Parts and accessories	8	A
9018501010	Laser operated instrument	8	A
9018501090	Other	8	A
9018509000	Parts and accessories	8	A
9018901000	Pregnancy diagnostic apparatus	8	B
9018909011	Laser operated instrument	8	B
9018909019	Other	8	B
9018909020	Gynaecological or obstetrical instruments	8	B
9018909030	Endoscopes (gastrosopes, peritoneoscopes, cystoscopes and the like)	8	B
9018909040	Artificial kidney apparatus	8	B
9018909050	Dialyzers for artificial kidney apparatus	8	B
9018909060	Veterinary instrument and appliances	8	B
9018909071	Of medical, dermatologic uses	8	B
9018909079	Other	8	B
9018909080	Other	8	B
9018909090	Parts and accessories	8	B
9019101000	Mechano-therapy appliances	0	A
9019102000	Massage apparatus	0	A

HSK 2015	Description	Base Rate	Staging Category
9019103000	Psychological aptitude-testing apparatus	0	A
9019109000	Parts and accessories	0	A
9019201000	Ozone therapy apparatus	0	A
9019202000	Oxygen therapy apparatus	0	A
9019203000	Aerosol therapy apparatus	0	A
9019204000	Artificial respiration apparatus	0	A
9019208000	Other	0	A
9019209000	Parts and accessories	0	A
9020001000	Gas masks	8	A
9020008000	Other breathing appliances	8	A
9020009000	Parts and accessories	8	A
9021100000	Orthopaedic or fracture appliances	0	A
9021210000	Artificial teeth	0	A
9021290000	Other	0	A
9021310000	Artificial joints	0	A
9021390000	Other	0	A
9021400000	Hearing aids, excluding parts and accessories	0	A
9021500000	Pacemakers for stimulating heart muscles, excluding parts and accessories	0	A
9021901000	Screws, staples, pins or the like which are inserted inside the human body	0	A
9021908000	Other	0	A
9021909000	Parts and accessories	0	A
9022120000	Computed tomography apparatus	8	A
9022130000	Other, for dental uses	8	A
9022141020	Angiography units	8	A
9022141030	Bone densimeter	8	A
9022141090	Other	8	A
9022142000	For veterinary use	8	A
9022191000	For physical or chemical testing	8	A
9022192000	For industrial use	8	A
9022199000	Other	8	A
9022211010	Gamma cameras	8	A
9022211020	Linear accelerators	8	A
9022211030	Cobalt 60 therapy units	8	A

HSK 2015	Description	Base Rate	Staging Category
9022211090	Other	8	A
9022212000	For veterinary use	8	A
9022291000	For physical or chemical testing	8	A
9022292000	For industrial use	8	A
9022299000	Other	8	A
9022300000	X-ray tubes	8	A
9022901010	X-ray generators	8	A
9022901020	X-ray screens	8	A
9022901030	X-ray high tension generators	8	A
9022901090	Other	8	A
9022909000	Parts and accessories	8	A
9023001000	Models of human or animal anatomies	8	A
9023009000	Other	8	A
9024101000	Hardness testing machines	8	A
9024102000	Tensile testing machines	8	A
9024103000	Compression testing machines	8	A
9024104000	Fatigue testing machines	8	A
9024105000	Universal type testing machines	8	A
9024106000	Machines and appliances for testing adhesive strength or shear force of ball or wire of printed circuits board, semiconductor device and electronic integrated circuit	8	A
9024109000	Other	8	A
9024801010	Testing machines to detect changes in the dimensions of textile	8	A
9024801020	Abrasion testing machines	8	A
9024801090	Other	8	A
9024809010	Elasticity meters	8	A
9024809020	Plastometers	8	A
9024809090	Other	8	A
9024901000	Sensor (devices sensing a specific quantity of change, whether or not combined with equipment which convert measured signal into electrical signal)	8	A
9024909000	Other	8	A
9025111000	Clinical or veterinary thermometers	0	A
9025119000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
9025191000	Thermometers	8	A
9025192010	Optical pyrometers	8	A
9025192090	Other	8	A
9025801000	Hydrometers and similar floating instruments	8	A
9025802010	Mercury barometer	8	A
9025802090	Other	8	A
9025803010	Psychrometers	8	A
9025803020	Hair hygrometers	8	A
9025803090	Other	8	A
9025809000	Other	8	A
9025900000	Parts and accessories	8	A
9026101000	Flow meters	0	A
9026102000	Level gauges	0	A
9026109000	Other	0	A
9026201110	Liquid type	0	A
9026201120	Metallic type	0	A
9026201190	Other	0	A
9026201900	Other	0	A
9026209000	Other	0	A
9026801000	Heat meters	0	A
9026802000	Anemometers	0	A
9026809000	Other	0	A
9026900000	Parts and accessories	0	A
9027100000	Gas or smoke analysis apparatus	8	A
9027200000	Chromatographs and electrophoresis instruments	0	A
9027301000	Spectrometers	0	A
9027302000	Spectrophotometers	0	A
9027303000	Spectrograph	0	A
9027501000	Polarimeters	0	A
9027502000	Refractometers	0	A
9027503000	Colorimeters	0	A
9027504000	Luxmeters	0	A
9027509000	Other	0	A
9027801000	For physical or chemical analysis	0	A
9027802010	pH meters	0	A

HSK 2015	Description	Base Rate	Staging Category
9027802020	Calori meters	0	A
9027802030	Visco meters	0	A
9027802040	Expansion meters	0	A
9027802050	Exposure meters	8	A
9027802090	Other	0	A
9027901000	Microtomes	8	A
9027909010	For the purpose of semiconductor manufacturing	0	A
9027909091	For gas or smoke analysis apparatus and microtomes	8	A
9027909099	Other	0	A
9028101010	Of digital type	8	A
9028101090	Other	8	A
9028102000	Calibrating meters	8	A
9028201010	Of digital type	8	A
9028201090	Other	8	A
9028202000	Calibrating meters	8	A
9028301010	Not less than 50 A	8	A
9028301020	Less than 50 A	8	A
9028302000	Calibrating meters	8	A
9028900000	Parts and accessories	8	A
9029101000	Revolution counters	8	A
9029102000	Production counters	8	A
9029103000	Taximeters	8	A
9029104000	Mileometers	8	A
9029105000	Counters for indicating the working hours of machines	8	A
9029109000	Other	8	A
9029201010	Chronometric system	8	A
9029201090	Other	8	A
9029202000	Stroboscopes	8	A
9029900000	Parts and accessories	8	A
9030100000	Instruments and apparatus for measuring or detecting ionising radiations	8	A
9030201010	Of cathode-ray	8	A
9030201090	Other	8	A
9030202010	Of cathode-ray	8	A

HSK 2015	Description	Base Rate	Staging Category
9030202090	Other	8	A
9030310000	Multimeters without a recording device	8	A
9030320000	Multimeters with a recording device	8	A
9030331000	Voltmeters	8	A
9030332000	Ammeters	8	A
9030333000	Circuit testers	8	A
9030334000	Resistance meters	8	A
9030335000	Galvanometer	8	A
9030336000	Frequency measuring apparatus	8	A
9030339000	Other	8	A
9030391000	Voltmeters	8	A
9030392000	Ammeters	8	A
9030393000	Circuit testers	8	A
9030394000	Resistance meters	8	A
9030395000	Galvanometer	8	A
9030396000	Frequency measuring apparatus	8	A
9030399000	Other	8	A
9030401000	Crosstalk meter	8	A
9030402000	Gain measuring instruments	8	A
9030403000	Distortion factor meters	8	A
9030404000	Psophometers	8	A
9030409000	Other	8	A
9030820000	For measuring or checking semiconductor wafers or devices	8	A
9030840000	Other, with a recording device	8	A
9030890000	Other	8	A
9030901000	Of subheading 9030.82	0	A
9030909000	Other	8	A
9031100000	Machines for balancing mechanical parts	8	A
9031200000	Test benches	8	A
9031411000	Focimeters	0	A
9031412000	For measuring surface particulate contamination on semiconductor wafers	0	A
9031419000	Other	0	A
9031491000	Optical surface testers	8	A

HSK 2015	Description	Base Rate	Staging Category
9031492000	Optical goniometers or angle gauges	8	A
9031493000	Focimeters	8	A
9031494010	For the purpose of semiconductor manufacturing	0	A
9031494090	Other	8	A
9031499000	Other	8	A
9031801000	Ultrasonic fish finders	8	A
9031802000	Load-cells	8	A
9031809010	Equipment for testing the characteristics of internal combustion engines	8	A
9031809020	Gear testing machines	8	A
9031809030	Planimeters	8	A
9031809040	Spherometers	8	A
9031809050	Apparatus for checking textile materials	8	A
9031809060	Ultra-sonic thickness measuring instruments	8	A
9031809070	Instruments for detecting faults, cracks or other defects	8	A
9031809080	Dynamometers	8	A
9031809091	For the purpose of semiconductor manufacturing	0	A
9031809099	Other	8	A
9031901010	Of subheadings 9031.41	0	A
9031901090	Of other	0	A
9031909000	Other	8	A
9032101010	For refrigerators	8	A
9032101020	For aircraft	5	A
9032101090	Other	8	A
9032102000	Of fixed type	8	A
9032200000	Manostats	8	A
9032811010	For aircraft	5	A
9032811090	Other	8	A
9032812010	For aircraft	5	A
9032812091	Of machines and mechanical appliances for making semiconductor devices	3	A
9032812099	Other	8	A
9032819010	For aircraft	5	A

HSK 2015	Description	Base Rate	Staging Category
9032819090	Other	8	A
9032891010	For aircraft	5	A
9032891090	Other	8	A
9032892010	For aircraft	5	A
9032892090	Other	8	A
9032893010	For aircraft	5	A
9032893090	Other	8	A
9032899010	For aircraft	5	A
9032899090	Other	8	A
9032901000	For aircraft	5	A
9032909000	Other	8	A
9033000000	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	8	A
9101110000	With mechanical display only	8	A
9101191000	With opto-electronic display only	8	A
9101199000	Other	8	A
9101210000	With automatic winding	8	A
9101290000	Other	8	A
9101910000	Electrically operated	8	A
9101990000	Other	8	A
9102111000	For the blind	8	A
9102112000	With dials, bands or similar of precious metal or of metal clad with precious metal	8	A
9102119010	Battery or accumulator operated	8	A
9102119090	Other	8	A
9102121000	Battery or accumulator operated	8	A
9102129010	For the blind	8	A
9102129020	With dials, bands or similar of precious metal or of metal clad with precious metal	8	A
9102129090	Other	8	A
9102191000	Battery or accumulator operated	8	A
9102199010	For the blind	8	A
9102199020	With dials, bands or similar of precious metal or of metal clad with precious metal	8	A

HSK 2015	Description	Base Rate	Staging Category
9102199090	Other	8	A
9102211000	For the blind	8	A
9102212000	With dials, bands or similar of precious metal or of metal clad with precious metal	8	A
9102219000	Other	8	A
9102291000	For the blind	8	A
9102292000	With dials bands or similar of precious metal or of metal clad with precious metal.	8	A
9102299000	Other	8	A
9102911000	Stop-watches	8	A
9102912000	For the blind	8	A
9102919010	Battery or accumulator powered	8	A
9102919090	Other	8	A
9102991000	Stop-watches	8	A
9102992000	For the blind	8	A
9102999000	Other	8	A
9103101000	Travel clocks	8	A
9103109000	Other	8	A
9103901000	Travel clocks	8	A
9103909000	Other	8	A
9104001000	For vehicles	8	A
9104002000	For aircraft	8	A
9104004000	For vessels	8	A
9104009000	Other	8	A
9105110000	Electrically operated	8	A
9105190000	Other	8	A
9105210000	Electrically operated	8	A
9105290000	Other	8	A
9105910000	Electrically operated	8	A
9105990000	Other	8	A
9106100000	Time-registers; time-recorders	8	A
9106901000	Watchmen's telltales	8	A
9106902000	Timers	8	A
9106903000	Parking meters	8	A
9106909000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
9107001000	With synchronous motor	8	A
9107009000	Other	8	A
9108110000	With mechanical display only or with a device to which a mechanical display can be incorporated	5	A
9108120000	With opto-electronic display only	5	A
9108190000	Other	5	A
9108200000	With automatic winding	5	A
9108900000	Other	5	A
9109100000	Electrically operated	8	A
9109900000	Other	8	A
9110111000	Battery or accumulator powered	8	A
9110112000	With automatic winding	8	A
9110119000	Other	8	A
9110121000	Battery or accumulator powered.	8	A
9110122000	With automatic winding	8	A
9110129000	Other	8	A
9110191000	Battery or accumulator powered	8	A
9110192000	With automatic winding	8	A
9110199000	Other	8	A
9110901000	Battery or accumulator powered	8	A
9110909000	Other	8	A
9111100000	Cases of precious metal or of metal clad with precious metal	8	A
9111200000	Cases of base metal, whether or not gold- or silver- plated	8	A
9111800000	Other cases	8	A
9111901000	Of precious metal or metal clad with precious metal	8	A
9111909000	Other	8	A
9112200000	Cases	8	A
9112900000	Parts	8	A
9113100000	Of precious metal or of metal clad with precious metal	8	A
9113200000	Of base metal, whether or not gold- or silver- plated	8	A
9113901000	Of plastics	8	A
9113902000	Of leather or composition leather	8	A
9113909000	Other	8	A
9114100000	Springs, including hair-springs	8	A

HSK 2015	Description	Base Rate	Staging Category
9114300000	Dials	8	A
9114400000	Plates and bridges	8	A
9114900000	Other	8	A
9201101000	Of automatic	8	A
9201109000	Other	8	A
9201200000	Grand pianos	8	A
9201901000	Harpsichords	8	A
9201909000	Other	8	A
9202101000	Violins	8	A
9202102000	Violoncellos	8	A
9202109000	Other	8	A
9202901000	Guitars	8	A
9202902000	Harps	8	A
9202903000	Mandolines	8	A
9202904000	Banjo	8	A
9202909000	Other	8	A
9205101000	Trumpets	8	A
9205102000	Trombones	8	A
9205109000	Other	8	A
9205901010	Flutes	8	A
9205901020	Clarinets	8	A
9205901030	Saxophones	8	A
9205901040	Recorder	8	A
9205901090	Other	8	A
9205902010	Pipe organs	8	A
9205902020	Reed organs	8	A
9205902090	Other	8	A
9205903010	Accordions	8	A
9205903020	Melodicas	8	A
9205903090	Other	8	A
9205904000	Mouth organs	8	A
9205909000	Other	8	A
9206001000	Drums	8	A
9206002000	Xylophones	8	A
9206003000	Cymbals	8	A

HSK 2015	Description	Base Rate	Staging Category
9206004000	Castanets	8	A
9206005000	Maracas	8	A
9206006000	Tambourine	8	A
9206009000	Other	8	A
9207101000	Organs (including synthesizers)	8	A
9207103000	Pianos	8	A
9207109000	Other	8	A
9207901000	Guitars	8	A
9207902000	Accordions	8	A
9207903000	Rhythm box	8	A
9207909000	Other	8	A
9208100000	Musical boxes	8	A
9208901000	Fairground organs	8	A
9208902000	Mechanical street organs	8	A
9208903000	Mechanical singing birds	8	A
9208904000	Musical saws	8	A
9208909000	Other	8	A
9209301000	Of metal wire	8	A
9209309000	Other	8	A
9209910000	Parts and accessories for pianos	8	A
9209920000	Parts and accessories for the musical instruments of heading 92.02	8	A
9209940000	Parts and accessories for the musical instruments of heading 92.07	8	A
9209991000	For musical movements	8	A
9209992000	Metronomes, tuning forks and pitch pipes of all kinds	8	A
9209993000	Mechanisms for musical boxes	8	A
9209999000	Other	8	A
9301101000	Self-propelled	0	A
9301109000	Other	0	A
9301200000	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	0	A
9301901000	Fully automatic shotguns	0	A
9301902010	Bolt action	0	A
9301902020	Semi-automatic	0	A

HSK 2015	Description	Base Rate	Staging Category
9301902030	Fully automatic	0	A
9301902090	Other	0	A
9301903000	Machine-guns	0	A
9301904010	Fully automatic pistols	0	A
9301904090	Other	0	A
9301909000	Other	0	A
9302001010	Revolvers	0	A
9302001021	Semi-automatic	0	A
9302001029	Other	0	A
9302001030	Pistols, multiple barrel	0	A
9302001090	Other	0	A
9302009010	Revolvers	0	A
9302009021	Semi-automatic	0	A
9302009029	Other	0	A
9302009030	Pistols, multiple barrel	0	A
9302009090	Other	0	A
9303100000	Muzzle-loading firearms	8	A
9303201011	Pump-action	8	A
9303201012	Semi-automatic	8	A
9303201019	Other	8	A
9303201020	Shotguns, multiple barrel, including combination guns	8	A
9303201090	Other	8	A
9303209011	Pump-action	8	A
9303209012	Semi-automatic	8	A
9303209019	Other	8	A
9303209020	Shotguns, multiple barrel, including combination guns	8	A
9303209090	Other	8	A
9303301010	Single-shot	8	A
9303301020	Semi-automatic	8	A
9303301090	Other	8	A
9303309010	Single-shot	8	A
9303309020	Semi-automatic	8	A
9303309090	Other	8	A
9303900000	Other	8	A
9304001000	Air guns	8	A

HSK 2015	Description	Base Rate	Staging Category
9304009000	Other	8	A
9305101010	Firing mechanisms	0	A
9305101020	Frames and receivers	0	A
9305101030	Barrels	0	A
9305101040	Pistons, locking lugs and gas buffers	0	A
9305101050	Magazines and parts thereof	0	A
9305101060	Silencers (sound moderators) and parts thereof	0	A
9305101070	Butts, grips and plates	0	A
9305101080	Slides (for pistols) and cylinders (for revolvers)	0	A
9305101090	Other	0	A
9305109010	Firing mechanisms	8	A
9305109020	Frames and receivers	8	A
9305109030	Barrels	8	A
9305109040	Pistons, locking lugs and gas buffers	8	A
9305109050	Magazines and parts thereof	8	A
9305109060	Silencers (sound moderators) and parts thereof	8	A
9305109070	Butts, grips and plates	8	A
9305109080	Slides (for pistols) and cylinders (for revolvers)	8	A
9305109090	Other	8	A
9305201000	Shotgun barrels	8	A
9305209010	Rifle barrels	8	A
9305209020	Magazines and parts thereof	8	A
9305209090	Other	8	A
9305911010	Firing mechanisms	0	A
9305911020	Frames and receivers	0	A
9305911030	Barrels	0	A
9305911040	Pistons, locking lugs and gas buffers	0	A
9305911050	Magazines and parts thereof	0	A
9305911060	Silencers (sound moderators) and parts thereof	0	A
9305911070	Flash eliminators and parts thereof	0	A
9305911080	Breeches, bolts (gunlocks) and bolt carriers	0	A
9305911090	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
9305919000	Other	0	A
9305990000	Other	8	A
9306210000	Cartridges	0	A
9306290000	Other	0	A
9306301000	Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	0	A
9306309000	Other	0	A
9306900000	Other	0	A
9307000000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	0	A
9401100000	Seats of a kind used for aircraft	0	A
9401200000	Seats of a kind used for motor vehicles	8	A
9401302000	Of cane	0	A
9401303000	Covered with leather	0	A
9401309000	Other	0	A
9401401000	Of cane	0	A
9401402000	Covered with leather	0	A
9401409000	Other	0	A
9401510000	Of bamboo or rattan	0	A
9401591000	Of cane	0	A
9401599000	Other	0	A
9401611000	Covered with leather	0	A
9401619000	Other	0	A
9401691000	Covered with leather	0	A
9401699000	Other	0	A
9401711000	Covered with leather	0	A
9401719000	Other	0	A
9401791000	Covered with leather	0	A
9401799000	Other	0	A
9401801000	Of stone	0	A
9401809000	Other	0	A
9401901000	Of wood	8	A
9401902000	Of metal	8	A
9401909000	Other	8	A
9402101010	Dentists' chairs	0	A

HSK 2015	Description	Base Rate	Staging Category
9402101020	Optical chairs	0	A
9402101090	Other	0	A
9402109010	Barbers or beauty shop's chairs	0	A
9402109090	Other	0	A
9402901000	Operating tables	0	A
9402902000	Gynecologic tables	0	A
9402903000	Delivery tables	0	A
9402908000	Other	0	A
9402909000	Parts	0	A
9403100000	Metal furniture of a kind used in offices	0	A
9403201000	Beds	0	A
9403209000	Other	0	A
9403301000	Desks	0	A
9403309000	Other	0	A
9403401000	Dinner tables	8	A
9403409000	Other	8	A
9403501000	Beds	0	A
9403509000	Other	0	A
9403601010	Stationery chests	0	A
9403601020	Dressing tables	0	A
9403601030	Dressers (wardrobes)	0	A
9403601090	Other	0	A
9403609010	Stationery chests	0	A
9403609020	Dressing tables	0	A
9403609030	Dressers (wardrobes)	0	A
9403609090	Other	0	A
9403701000	Baby's step training	0	A
9403709000	Other	0	A
9403810000	Of bamboo or rattan	0	A
9403890000	Other	0	A
9403900000	Parts	8	A
9404100000	Mattress supports	8	A
9404210000	Of cellular rubber or plastics, whether or not covered	8	A
9404290000	Of other materials	8	A
9404300000	Sleeping bags	8	A

HSK 2015	Description	Base Rate	Staging Category
9404900000	Other	8	A
9405101000	Of filament lamps	8	A
9405102000	Of fluorescent lamps	8	A
9405103000	Of light-emitting diode (LED)	8	A
9405109000	Other	8	A
9405201000	Of filament lamps	8	A
9405202000	Of fluorescent lamps	8	A
9405203000	Of light-emitting diode (LED)	8	A
9405209000	Other	8	A
9405301000	Of filament lamps	8	A
9405302000	Of light-emitting diode (LED)	8	A
9405309000	Other	8	A
9405401000	Of anti-explosive type	8	A
9405402000	Of flood type	8	A
9405403000	Of street type	8	A
9405409000	Other	8	A
9405500000	Non-electrical lamps and lighting fittings	8	A
9405601000	Of neon tubes	8	A
9405602000	Of filament lamps	8	A
9405603000	Of fluorescent lamps	8	A
9405604000	Of light-emitting diode (LED)	8	A
9405609000	Other	8	A
9405911000	Of chandeliers	8	A
9405919000	Other	8	A
9405921000	Of chandeliers	8	A
9405929000	Other	8	A
9405991000	Of chandeliers	8	A
9405999000	Other	8	A
9406001000	Of wood	8	E
9406009010	Of plastic	8	A
9406009020	Of iron or steel	8	A
9406009030	Of aluminium	8	A
9406009090	Other	8	A
9503001100	Children's tricycles	0	A
9503001200	Scooters	0	A

HSK 2015	Description	Base Rate	Staging Category
9503001300	Pedal cars	0	A
9503001400	Dolls' carriages	0	A
9503001800	Other	0	A
9503001900	Parts and accessories	0	A
9503002110	Of textile materials	8	A
9503002120	Of rubbers	0	A
9503002130	Of plastics	8	A
9503002140	Of ceramics	0	A
9503002150	Of glasses	0	A
9503002160	Of wood	0	A
9503002190	Other	8	A
9503002910	Garments and accessories therefor, footwear and headgear	8	A
9503002990	Other	0	A
9503003110	Electric trains	0	A
9503003190	Accessories	0	A
9503003200	Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.00.31	0	A
9503003300	Other construction sets and constructional toys	0	A
9503003411	Of textile materials	8	A
9503003419	Other	8	A
9503003491	Of textile material	8	A
9503003492	Of rubbers	0	A
9503003493	Of plastics	8	A
9503003494	Of metal	8	A
9503003495	Of ceramics	0	A
9503003496	Of glasses	0	A
9503003497	Of wood	0	A
9503003499	Other	8	A
9503003500	Toy musical instruments and apparatus	8	A
9503003600	Puzzles	0	A
9503003700	Other toys, put up in sets or outfits	8	A
9503003800	Other toys and models, incorporating a motor	8	A
9503003911	Balloons, toy balls, kites and the like	8	A

HSK 2015	Description	Base Rate	Staging Category
9503003919	Other	8	A
9503003990	Parts and accessories (excluding those of subheading 9503.00.3190)	0	A
9504201000	Billiard tables	0	A
9504202000	Billiard balls	0	A
9504209000	Other	0	A
9504300000	Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	0	A
9504400000	Playing cards	0	A
9504501000	Video games of a kind used with a television receiver	0	A
9504509000	Other	0	A
9504901010	Pin tables	0	A
9504901020	Pin setters	0	A
9504901030	Bowling balls	0	A
9504901040	Lane	0	A
9504901050	Bowling pins	0	A
9504901090	Other	0	A
9504902000	Electronic games	0	A
9504903000	Other articles and equipment	0	A
9504909010	Of video games	0	A
9504909020	Of electronic games	0	A
9504909090	Other	0	A
9505100000	Articles for Christmas festivities	8	A
9505900000	Other	8	A
9506110000	Skis	8	A
9506120000	Ski-fastenings (ski-bindings)	8	A
9506190000	Other	8	A
9506210000	Sailboards	8	A
9506290000	Other	8	A
9506310000	Clubs, complete	8	A
9506320000	Balls	8	A
9506391000	Parts of clubs	8	A
9506399000	Other	8	A
9506401000	Table-tennis tables	8	A
9506402000	Table-tennis rackets	8	A

HSK 2015	Description	Base Rate	Staging Category
9506403000	Table-tennis balls	8	A
9506409000	Other	8	A
9506510000	Lawn-tennis rackets, whether or not strung	8	A
9506591000	Badminton rackets	8	A
9506599000	Other	8	A
9506610000	Lawn-tennis balls	8	A
9506621000	Soccer balls	8	A
9506622000	Basket balls	8	A
9506623000	Volley balls	8	A
9506624000	Hand balls	8	A
9506625000	American footballs	8	A
9506629000	Other	8	A
9506691000	Badminton shuttlecock	8	A
9506692000	Baseballs	8	A
9506699000	Other	8	A
9506700000	Ice skates and roller skates, including skating boots with skates attached	8	A
9506910000	Articles and equipment for general physical exercise, gymnastics or athletics	8	A
9506990000	Other	8	A
9507101000	Of glass fibre	8	A
9507102000	Of carbon	8	A
9507109000	Other	8	A
9507200000	Fish-hooks, whether or not snelled	8	A
9507300000	Fishing reels	8	A
9507901000	Fish landing nets and other fishing tackles	8	A
9507909000	Other	8	A
9508100000	Travelling circuses and travelling menageries	8	A
9508900000	Other	8	A
9601100000	Worked ivory and articles of ivory	8	A
9601901010	A nucleus for cultivating pearl	0	A
9601901090	Other	8	A
9601902000	Of horn	8	A
9601903000	Of bone	8	A

HSK 2015	Description	Base Rate	Staging Category
9601904000	Of coral	8	A
9601909010	A nucleus for cultivating pearl	0	A
9601909090	Other	8	A
9602001000	Gelatin capsules	8	A
9602009010	Worked vegetable carving material (for example, corozo) and articles of vegetable carving material	8	A
9602009020	Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances	8	A
9602009090	Other	8	A
9603100000	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	8	A
9603210000	Tooth brushes, including dental-plate brushes	8	A
9603290000	Other	8	A
9603300000	Artists' brushes, writing brushes and similar brushes for the application of cosmetics	8	A
9603400000	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	8	A
9603500000	Other brushes constituting parts of machines, appliances or vehicles	8	A
9603900000	Other	8	A
9604000000	Hand sieves and hand riddles.	8	A
9605000000	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	8	A
9606100000	Press-fasteners, snap-fasteners and press-studs and parts therefor	8	A
9606210000	Of plastics, not covered with textile material	8	A
9606220000	Of base metal, not covered with textile material	8	A
9606291000	Of shell-fish shell	8	A
9606299000	Other	8	A
9606300000	Button moulds and other parts of buttons; button blanks	8	A
9607110000	Fitted with chain scoops of base metal	8	A
9607191000	Of plastic	8	A
9607199000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
9607201000	Of base metal	8	A
9607202000	Of plastic	8	A
9607209000	Other	8	A
9608100000	Ball point pens	8	A
9608200000	Felt tipped and other porous-tipped pens and markers	8	A
9608301000	Fountainpens	8	A
9608309000	Other	8	A
9608401000	Propelling Pencils	8	A
9608402010	Of mechanical type	8	A
9608402090	Other	8	A
9608500000	Sets of articles from two or more of the foregoing subheadings	8	A
9608600000	Refills for ball point pens, comprising the ball point and ink-reservoir	8	A
9608911000	Pen nibs	8	A
9608912000	Nib points	8	A
9608991000	Parts	8	A
9608999000	Other	8	A
9609101000	Pencils	8	A
9609102000	Color pencils	8	A
9609103000	Crayons	8	A
9609200000	Pencil leads, black or coloured	8	A
9609901000	Crayons and oil pastels.	8	A
9609902000	Pastels	8	A
9609903010	For writing	8	A
9609903090	Other	8	A
9609909000	Other	8	A
9610001000	Slates	8	A
9610002000	Black boards	8	A
9610009000	Other	8	A
9611001000	Stamps	8	A
9611002000	Hand printing sets	8	A
9611009000	Other	8	A
9612101000	For typewriter	8	A
9612102000	For EDPS machines	8	A
9612109000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
9612200000	Ink-pads	8	A
9613100000	Pocket lighters, gas fuelled, non-refillable	8	A
9613200000	Pocket lighters, gas fuelled, refillable	8	A
9613800000	Other lighters	8	A
9613901000	Piezo-electric ignition units	8	A
9613909000	Other	8	A
9614001000	Pipes and pipe bowls	8	A
9614009000	Other	8	A
9615111000	Combs	8	A
9615119000	Other	8	A
9615191000	Combs	8	A
9615199000	Other	8	A
9615901000	Hair-pins	8	A
9615909000	Other	8	A
9616100000	Scent sprays and similar toilet sprays, and mounts and heads therefor	8	A
9616200000	Powder-puffs and pads for the application of cosmetics or toilet preparations	8	A
9617001000	Vacuum flasks	8	A
9617002000	Vacuum lunch-boxes	8	A
9617008000	Other	8	A
9617009000	Parts	8	A
9618001000	Tailors' dummies	8	A
9618002000	Automata	8	A
9618009000	Other	8	A
9619001010	Napkins and napkin liners for babies	0	A
9619001090	Other	0	A
9619002000	Of wadding of textile materials	8	B
9619003010	Of subheadings 6108.21, 6108.22, 6108.29, 6111.20, 6111.30, 6111.90, 6209.20, 6209.30, 6209.90 or 6210.50	13	B
9619003020	Of heading 6113, of subheadings 6208.91, 6208.92 or 6208.99	13	B
9619004000	Other made up textile articles, other than goods of notes 2 to chapter 63	10	B
9619009000	Other	6.5	B

HSK 2015	Description	Base Rate	Staging Category
9701101000	Paintings	0	A
9701102000	Drawings	0	A
9701103000	Pastels	0	A
9701900000	Other	0	A
9702001000	Engravings	0	A
9702002000	Prints	0	A
9702003000	Lithographs	0	A
9703001000	Sculptures	0	A
9703002000	Statuary	0	A
9704001000	Postage stamps	0	A
9704009000	Other	0	A
9705000000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	0	A
9706001000	Ceramics	0	A
9706002000	Musical instruments	0	A
9706009000	Other	0	A

Tariff Schedule of Honduras

SAC Code	Description	Base Rate	Staging Category
0101.21.00	- - Pure-bred breeding animals	0	A
0101.29.00	- - Other	10	A
0101.30.00	- Asses	10	A
0101.90.00	- Other	10	A
0102.21.00	- - Pure-bred breeding animals	0	A
0102.29.00	- - Other	10	A
0102.31.00	- - Pure-bred breeding animals	0	A
0102.39.00	- - Other	10	A
0102.90.10	- - Pure-bred breeding animals	0	A
0102.90.90	- - Other	10	A
0103.10.00	- Pure-bred breeding animals	0	A
0103.91.00	- - Weighing less than 50 kg	10	A
0103.92.00	- - Weighing 50 kg or more	10	A
0104.10.10	- - Pure-bred breeding animals	0	A
0104.10.90	- - Other	10	A
0104.20.10	- - Pure-bred breeding animals	0	A
0104.20.90	- - Other	10	A
0105.11.00	- - Fowls of the species Gallus domesticus	0	A
0105.12.00	- - Turkeys (gallopavus)	0	A
0105.13.00	- - Ducks	10	A
0105.14.00	- - Geese	10	A
0105.15.00	- - Guinea fowls	10	A
0105.94.00	- - Fowls of the species Gallus domesticus	10	A
0105.99.00	- - Other	10	A
0106.11.00	- - Primates	10	A
0106.12.00	- - Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	10	A
0106.13.00	- - Camels and other camelids (Camelidae)	10	A
0106.14.00	- - Rabbits and hares	10	A
0106.19.00	- - Other	10	A
0106.20.00	- Reptiles (including snakes and sea turtles)	10	A
0106.31.00	- - Birds of prey	10	A
0106.32.00	- - Psittaciformes (including parrots, parakeets, cockatoos and other macaws)	10	A

SAC Code	Description	Base Rate	Staging Category
0106.33.00	- - Ostriches; emus (<i>Dromaius novaehollandiae</i>)	10	A
0106.39.00	- - Other	10	A
0106.41.00	- - Bees	0	A
0106.49.00	- - Other	10	A
0106.90.00	- Other	10	A
0201.10.00	- Carcasses and half-carcasses	15	G
0201.20.00	- Other cuts with bone in	15	G
0201.30.00	- Boneless	15	E
0202.10.00	- Carcasses and half-carcasses	15	E
0202.20.00	- Other cuts with bone in	15	E
0202.30.00	- Boneless	15	E
0203.11.00	- - Carcasses and half-carcasses	15	X
0203.12.00	- - Hams, shoulders and cuts thereof, with bone in	15	X
0203.19.00	- - Other	15	X
0203.21.00	- - Carcasses and half-carcasses	15	X
0203.22.00	- - Hams, shoulders and cuts thereof, with bone in	15	X
0203.29.00	- - Other	15	X
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	15	E
0204.21.00	- - Carcasses and half-carcasses	15	E
0204.22.00	- - Other cuts with bone in	15	E
0204.23.00	- - Boneless	15	E
0204.30.00	- Carcasses and half-carcasses of lamb, frozen	15	C
0204.41.00	- - Carcasses and half-carcasses	15	E
0204.42.00	- - Other cuts with bone in	15	C
0204.43.00	- - Boneless	15	E
0204.50.00	- Meat of goats	15	E
0205.00.00	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	15	C
0206.10.00	- Of bovine animals, fresh or chilled	15	C
0206.21.00	- - Tongues	10	C
0206.22.00	- - Livers	10	C
0206.29.00	- - Other	10	C
0206.30.10	- - Skin	5	G
0206.30.90	- - Other	15	G
0206.41.00	- - Livers	15	X

SAC Code	Description	Base Rate	Staging Category
0206.49.10	- - - Skin	5	G
0206.49.90	- - - Other	15	G
0206.80.00	- Other, fresh or chilled	15	G
0206.90.00	- Other, frozen	15	G
0207.11.00	- - Not cut in pieces, fresh or chilled	35	X
0207.12.00	- - Not cut in pieces, frozen	35	X
0207.13.10	- - - In paste form, mechanically boned	5	X
0207.13.91	- - - - Breasts	35	X
0207.13.92	- - - - Wings	35	X
0207.13.93	- - - - Legs, thighs, whether or not joined	164	X
0207.13.94	- - - - Pieces including legs and thighs, whether or not joined	164	X
0207.13.99	- - - - Other	35	X
0207.14.10	- - - In paste form, mechanically boned	5	X
0207.14.91	- - - - Breasts	35	X
0207.14.92	- - - - Wings	35	X
0207.14.93	- - - - Legs, thighs, whether or not joined	164	X
0207.14.94	- - - - Pieces including legs and thighs, whether or not joined	164	X
0207.14.99	- - - - Other	35	X
0207.24.00	- - Not cut in pieces, fresh or chilled	35	G
0207.25.00	- - Not cut in pieces, frozen	35	G
0207.26.10	- - - In paste form, mechanically boned	5	G
0207.26.90	- - - Other	35	G
0207.27.10	- - - In paste form, mechanically boned	5	G
0207.27.90	- - - Other	35	G
0207.41.00	- - Not cut in pieces, fresh or chilled	15	E
0207.42.00	- - Not cut in pieces, frozen	15	E
0207.43.00	- - Fatty livers, fresh or chilled	15	E
0207.44.10	- - - In paste form, mechanically boned	5	E
0207.44.90	- - - Other	15	E
0207.45.10	- - - In paste form, mechanically boned	5	E
0207.45.90	- - - Other	15	E
0207.51.00	- - Not cut in pieces, fresh or chilled	15	E
0207.52.00	- - Not cut in pieces, frozen	15	E
0207.53.00	- - Fatty livers, fresh or chilled	15	E
0207.54.10	- - - In paste form, mechanically boned	5	E
0207.54.90	- - - Other	15	E
0207.55.10	- - - In paste form, mechanically boned	5	E
0207.55.90	- - - Other	15	E

SAC Code	Description	Base Rate	Staging Category
0207.60.10	- - Not cut in pieces, fresh or chilled	15	E
0207.60.20	- - Not cut in pieces, frozen	15	E
0207.60.30	- - Fatty livers, fresh or chilled	15	E
0207.60.41	- - - In paste form, mechanically boned	5	E
0207.60.49	- - - Other	15	E
0207.60.51	- - - In paste form, mechanically boned	5	E
0207.60.59	- - - Other	15	E
0208.10.00	- Of rabbits or hares	15	A
0208.30.00	- Of primates	15	A
0208.40.00	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	15	A
0208.50.00	- Of reptiles (including snakes and sea turtles)	15	A
0208.60.00	- Of camels and other camelids (Camelidae)	15	A
0208.90.10	- - Frogs' legs	15	A
0208.90.90	- - Other	15	A
0209.10.10	- - Bacon	15	X
0209.10.20	- - Pig fat	5	G
0209.90.00	- Other	15	X
0210.11.00	- - Hams, shoulders and cuts thereof, with bone in	15	X
0210.12.00	- - Bellies (streaky) and cuts thereof	15	X
0210.19.00	- - Other	15	X
0210.20.00	- Meat of bovine animals	15	G
0210.91.00	- - Of primates	10	A
0210.92.10	- - - Of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	15	A
0210.92.90	- - - Other	10	A
0210.93.00	- - Of reptiles (including snakes and sea turtles)	10	A
0210.99.10	- - - Poultry livers, salted or in brine	15	E
0210.99.20	- - - Poultry livers, dried or smoked	15	E
0210.99.30	- - - Flours and meals of meat or meat offal	10	E
0210.99.90	- - - Other	15	E
0301.11.00	- - Freshwater	15	E
0301.19.00	- - Other	15	E
0301.91.10	- - - Fry for restocking	0	A
0301.91.90	- - - Other	10	E
0301.92.10	- - - Fry for restocking	0	A

SAC Code	Description	Base Rate	Staging Category
0301.92.90	- - - Other	10	E
0301.93.10	- - - Fry for restocking	5	C
0301.93.90	- - - Other	10	E
0301.94.00	- - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	0	A
0301.95.00	- - Southern bluefin tunas (Thunnus maccoyii)	0	A
0301.99.10	- - - Fry for restocking	0	A
0301.99.91	- - - - Tuna (of the genus Thunnus, excluding Thunnus thynnus, Thunnus orientalis and Thunnus maccoyii), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), sardines (Sardina pilchardus, Sardinops spp.) and mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	0	A
0301.99.99	- - - - Other	10	E
0302.11.00	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	15	E
0302.13.00	- - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	10	E
0302.14.00	- - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	10	E
0302.19.00	- - Other	10	E
0302.21.00	- - Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	10	E
0302.22.00	- - Plaice (Pleuronectes platessa)	10	E
0302.23.00	- - Sole (Solea spp.)	10	E
0302.24.00	- - Turbots (Psetta maxima)	10	E
0302.29.00	- - Other	10	E
0302.31.00	- - Albacore or longfinned tunas (Thunnus alalunga)	0	A
0302.32.00	- - Yellowfin tunas (Thunnus albacares)	0	A
0302.33.00	- - Skipjack or stripe-bellied bonito	0	A
0302.34.00	- - Bigeye tunas (Thunnus obesus)	0	A

SAC Code	Description	Base Rate	Staging Category
0302.35.00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	0	A
0302.36.00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	0	A
0302.39.00	- - Other	0	A
0302.41.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10	E
0302.42.00	- - Anchovies (<i>Engraulis</i> spp.)	15	E
0302.43.00	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	0	A
0302.44.00	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	10	E
0302.45.00	- - Jack and horse mackerel (<i>Trachurus</i> spp.)	15	E
0302.46.00	- - Cobia (<i>Rachycentron canadum</i>)	15	E
0302.47.00	- - Swordfish (<i>Xiphias gladius</i>)	15	E
0302.51.00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10	E
0302.52.00	- - Haddock (<i>Melanogrammus aeglefinus</i>)	10	E
0302.53.00	- - Coalfish (<i>Pollachius virens</i>)	10	E
0302.54.00	- - Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	15	E
0302.55.00	- - Alaska pollock (<i>Theragra chalcogramma</i>)	15	E
0302.56.00	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	15	E
0302.59.00	- - Other	15	E
0302.71.00	- - Tilapias (<i>Oreochromis</i> spp.)	15	G
0302.72.00	- - Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	15	E
0302.73.00	- - Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp. <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	15	E
0302.74.00	- - Eels (<i>Anguilla</i> spp.)	10	E
0302.79.00	- - Other	15	E

SAC Code	Description	Base Rate	Staging Category
0302.81.00	- - Dogfish and other sharks	10	E
0302.82.00	- - Rays and skates (Rajidae)	15	E
0302.83.00	- - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.)	15	E
0302.84.00	- - Seabass (Dicentrarchus spp.)	15	E
0302.85.00	- - Seabream (Sparidae)	15	E
0302.89.10	- - - Snappers (Lutjanus spp.)	15	E
0302.89.20	- - - Dolphin fish (Coryphaena hippurus)	15	E
0302.89.30	- - - Groupers (Epinephelus spp., Paralabrax spp.)	15	E
0302.89.40	- - - Croakers (Sciaena spp.)	15	E
0302.89.50	- - - Spearfishes (Makaira spp., Tetrapturus spp.)	15	E
0302.89.60	- - - Tilapias, other than those included in tariff subdivision 0302.71.00	15	G
0302.89.70	- - - Dusky sea-perch (Epinephelus guaza)	15	E
0302.89.90	- - - Other	15	E
0302.90.00	- Livers and roes	5	E
0303.11.00	- - Red salmon (Oncorhynchus nerka)	10	E
0303.12.00	- - Other Pacific salmon (Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	10	E
0303.13.00	- - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	10	E
0303.14.00	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	15	E
0303.19.00	- - Other	10	E
0303.23.00	- - Tilapias (Oreochromis spp.)	10	G
0303.24.00	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	10	E
0303.25.00	- - Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp. Cirrhinus spp., Mylopharyngodon piceus)	10	E

SAC Code	Description	Base Rate	Staging Category
0303.26.00	- - Eels (<i>Anguilla</i> spp.)	10	E
0303.29.00	- - Other	10	E
0303.31.00	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	10	E
0303.32.00	- - Plaice (<i>Pleuronectes platessa</i>)	10	E
0303.33.00	- - Sole (<i>Solea</i> spp.)	10	E
0303.34.00	- - Turbots (<i>Psetta maxima</i>)	10	E
0303.39.00	- - Other	10	E
0303.41.00	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	0	A
0303.42.00	- - Yellowfin tunas (<i>Thunnus albacares</i>)	0	A
0303.43.00	- - Skipjack or stripe-bellied bonito	0	A
0303.44.00	- - Bigeye tunas (<i>Thunnus obesus</i>)	0	A
0303.45.00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	0	A
0303.46.00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	0	A
0303.49.00	- - Other	0	A
0303.51.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10	E
0303.53.00	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	0	A
0303.54.00	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	0	A
0303.55.00	- - Jack and horse mackerel (<i>Trachurus</i> spp.)	10	E
0303.56.00	- - Cobia (<i>Rachycentron canadum</i>)	10	E
0303.57.00	- - Swordfish (<i>Xiphias gladius</i>)	10	E
0303.63.00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10	E
0303.64.00	- - Haddock (<i>Melanogrammus aeglefinus</i>)	10	E
0303.65.00	- - Coalfish (<i>Pollachius virens</i>)	10	E
0303.66.00	- - Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10	E

SAC Code	Description	Base Rate	Staging Category
0303.67.00	- - Alaska pollock (<i>Theragra chalcogramma</i>)	10	E
0303.68.00	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	10	E
0303.69.00	- - Other	10	E
0303.81.00	- - Dogfish and other sharks	10	E
0303.82.00	- - Rays and skates (<i>Rajidae</i>)	10	E
0303.83.00	- - Antarctic toothfish and Patagonian toothfish (<i>Dissostichus spp.</i>)	10	E
0303.84.00	- - Sea bass (<i>Dicentrarchus spp.</i>)	15	E
0303.89.00	- - Other	10	E
0303.90.00	- Livers and roes	5	C
0304.31.00	- - Tilapias (<i>Oreochromis spp.</i>)	15	E
0304.32.00	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	15	E
0304.33.00	- - Nile Perch (<i>Lates niloticus</i>)	15	E
0304.39.00	- - Other	15	E
0304.41.00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>) Atlantic Salmon(<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	15	E
0304.42.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> <i>Oncorhynchus apache</i> , and <i>Oncorhynchus chrysogaster</i>)	15	E
0304.43.00	- - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	15	E
0304.44.00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	15	E
0304.45.00	- - Swordfish (<i>Xiphias gladius</i>)	15	E
0304.46.00	- - Antarctic toothfish and Patagonian toothfish (<i>Dissostichus spp.</i>)	15	E

SAC Code	Description	Base Rate	Staging Category
0304.49.00	- - Other	15	E
0304.51.00	- -Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharygodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	15	E
0304.52.00	- - Salmonidae	15	E
0304.53.00	- - Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	15	E
0304.54.00	- - Swordfish (Xiphias gladius)	15	E
0304.55.00	- - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.)	15	E
0304.59.00	- - Other	15	E
0304.61.00	- - Tilapias (Oreochromis spp.)	15	E
0304.62.00	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	15	E
0304.63.00	- - Nile Perch (Lates niloticus)	15	E
0304.69.00	- - Other	15	E
0304.71.00	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	15	E
0304.72.00	- - Haddock (Melanogrammus aeglefinus)	15	E
0304.73.00	- - Coalfish (Pollachius virens)	15	E
0304.74.00	- - Hake (Merluccius spp., Urophycis spp.)	15	E
0304.75.00	- - Alaska pollock (Theragra chalcogramma)	15	E
0304.79.00	- - Other	15	E

SAC Code	Description	Base Rate	Staging Category
0304.81.00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>) Atlantic Salmon(<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	15	E
0304.82.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15	E
0304.83.00	- - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	15	E
0304.84.00	- - Swordfish (<i>Xiphias gladius</i>)	15	E
0304.85.00	- - Antarctic toothfish and Patagonian toothfish (<i>Dissostichus spp.</i>)	15	E
0304.86.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15	E
0304.87.00	- - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)	15	E
0304.89.10	- - - Snappers (<i>Lutjanus spp.</i>)	15	E
0304.89.20	- - - Dolphin fish (<i>Coryphaena hippurus</i>)	15	E
0304.89.30	- - - Groupers (<i>Epinephelus spp.</i> , <i>Paralabrax spp.</i>)	15	E
0304.89.40	- - - Croakers (<i>Sciaena spp.</i>)	15	E
0304.89.50	- - - Spearfishes (<i>Makaria spp.</i> , <i>Tetrapturus spp.</i>)	15	E
0304.89.60	- - - Tilapias, other than those included in tariff subdivision 0304.61.00	15	E
0304.89.70	- - - Dusky sea-perch (<i>Epinephelus guaza</i>)	15	E
0304.89.90	- - - Other	15	E
0304.91.00	- - Swordfish (<i>Xiphias gladius</i>)	15	E
0304.92.00	- - Antarctic toothfish and Patagonian toothfish (<i>Dissostichus spp.</i>)	15	E

SAC Code	Description	Base Rate	Staging Category
0304.93.00	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharygodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	15	E
0304.94.00	- - Alaska pollock (<i>Theragra chalcogramma</i>)	15	E
0304.95.00	- - Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska pollock (<i>Theragra chalcogramma</i>)	15	E
0304.99.00	- - Other	15	E
0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	0	A
0305.20.00	- Livers and roes of fish, dried, smoked, salted or in brine	10	E
0305.31.00	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharygodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	15	E
0305.32.00	- - Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	15	E
0305.39.00	- - Other	15	E

SAC Code	Description	Base Rate	Staging Category
0305.41.00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	15	E
0305.42.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15	E
0305.43.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15	E
0305.44.00	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharygodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	15	E
0305.49.00	- - Other	15	E
0305.51.00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	15	E
0305.59.00	- - Other	15	E
0305.61.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15	E
0305.62.00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	15	E
0305.63.00	- - Anchovies (<i>Engraulis</i> spp.)	15	E
0305.64.00	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharygodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	15	E

SAC Code	Description	Base Rate	Staging Category
0305.69.00	- - Other	15	E
0305.71.00	- - Shark fins	15	E
0305.72.00	- - Fish heads, tails and maws	15	E
0305.79.00	- - Other	15	E
0306.11.11	- - - - Whole, not smoked	10	E
0306.11.12	- - - - Heads, not smoked	10	E
0306.11.13	- - - - Tails, not smoked	10	E
0306.11.14	- - - - Whole, heads and tails, smoked, whether or not cooked before or during the smoking process	15	E
0306.11.21	- - - - Smoked, whether or not cooked before or during the smoking process	15	E
0306.11.29	- - - - Other	10	E
0306.12.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.12.90	- - - Other	10	E
0306.14.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.14.90	- - - Other	10	E
0306.15.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.15.90	- - - Other	10	E
0306.16.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.16.90	- - - Other	10	E
0306.17.11	- - - - Cultivated, not smoked	10	E
0306.17.12	- - - - Cultivated, smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.17.13	- - - - Other, smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.17.19	- - - - Other	10	E
0306.17.91	- - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E

SAC Code	Description	Base Rate	Staging Category
0306.17.99	- - - - Other	10	E
0306.19.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.19.90	- - - Other, including flours, meals and pellets of crustaceans, fit for human consumption	10	E
0306.21.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.21.90	- - - Other	10	E
0306.22.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.22.90	- - - Other	10	E
0306.24.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.24.90	- - - Other	10	E
0306.25.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.25.90	- - - Other	10	E
0306.26.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.26.90	- - - Other	10	E
0306.27.10	- - - Larvae for restocking	0	A
0306.27.91	- - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.27.99	- - - - Other	10	E
0306.29.10	- - - Flours, meals and pellets	10	E
0306.29.91	- - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.29.99	- - - - Other	10	E
0307.11.00	- - Live, fresh or chilled	10	E

SAC Code	Description	Base Rate	Staging Category
0307.19.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.19.90	- - - Other	10	E
0307.21.00	- - Live, fresh or chilled	10	E
0307.29.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.29.90	- - - Other	10	E
0307.31.00	- - Live, fresh or chilled	10	E
0307.39.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.39.90	- - - Other	10	E
0307.41.00	- - Live, fresh or chilled	10	E
0307.49.11	- - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.49.19	- - - - Other	0	A
0307.49.91	- - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.49.99	- - - - Other	10	E
0307.51.00	- - Live, fresh or chilled	10	E
0307.59.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.59.90	- - - Other	10	E
0307.60.10	- - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.60.90	- - Other	10	E
0307.71.00	- - Live, fresh or chilled	10	E
0307.79.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.79.90	- - - Other	10	E
0307.81.00	- - Live, fresh or chilled	10	E

SAC Code	Description	Base Rate	Staging Category
0307.89.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.89.90	- - - Other	10	E
0307.91.00	- - Live, fresh or chilled	10	E
0307.99.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.99.90	- - - Other	10	E
0308.11.00	- - Live, fresh or chilled	10	E
0308.19.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0308.19.90	- - - Other	10	E
0308.21.00	- - Live, fresh or chilled	10	E
0308.29.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0308.29.90	- - - Other	10	E
0308.30.10	- - Live, fresh or chilled	10	E
0308.30.91	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0308.30.99	- - - Other	10	E
0308.90.10	- - Live, fresh or chilled	10	A
0308.90.91	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	C
0308.90.99	- - - Other	10	C
0401.10.00	- Of a fat content, by weight, not exceeding 1%	35	X
0401.20.00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	35	X
0401.40.00	- Of a fat content, by weight, exceeding 6% but not exceeding 10%	35	X
0401.50.00	- Of a fat content, by weight, exceeding 10%	35	X
0402.10.00	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	15	X

SAC Code	Description	Base Rate	Staging Category
0402.21.11	- - - - In containers of a net content of less than 3 kg	20	X
0402.21.12	- - - - In containers of a net content of 3 kg or more	20	X
0402.21.21	- - - - In containers of a net content of less than 5 kg	15	X
0402.21.22	- - - - In containers of a net content of 5 kg or more	15	X
0402.29.00	- - Other	25	X
0402.91.10	- - - Evaporated milk	10	X
0402.91.20	- - - Cream	20	X
0402.91.90	- - - Other	20	X
0402.99.10	- - - Condensed milk	10	X
0402.99.90	- - - Other	20	X
0403.10.10	- - Fermented milk, heat-treated, in powder	35	X
0403.10.90	- - Other	35	X
0403.90.10	- - Buttermilk	35	X
0403.90.90	- - Other	35	X
0404.10.00	-Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	0	A
0404.90.00	- Other	10	X
0405.10.00	- Butter	20	X
0405.20.00	- Dairy spreads	20	X
0405.90.10	- - Butter oil	5	C
0405.90.90	- - Other	20	X
0406.10.10	- - Mozzarella cheese	15	X
0406.10.90	- - Other	20	X
0406.20.10	- - Cheddar type, dried	0	A
0406.20.20	- - Mozzarella cheese	35	X
0406.20.90	- - Other	35	X
0406.30.00	- Processed cheese, not grated or powdered	35	X
0406.40.00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	15	X
0406.90.20	- - Cheddar type, in blocks or slabs	35	X
0406.90.90	- - Other	20	X

SAC Code	Description	Base Rate	Staging Category
0407.11.00	- - Of fowls of the species Gallus domesticus	0	A
0407.19.00	- - Other	0	A
0407.21.00	- - Of fowls of the species Gallus domesticus	15	X
0407.29.10	- - - Of ostrich	10	E
0407.29.90	- - - Other	15	E
0407.90.10	- - Of ostrich	10	E
0407.90.90	- - Other	15	G
0408.11.00	- - Dried	10	G
0408.19.00	- - Other	10	X
0408.91.00	- - Dried	10	X
0408.99.00	- - Other	10	X
0409.00.00	NATURAL HONEY	15	G
0410.00.00	EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	15	C
0501.00.00	UNWORKED HAIR, WHETHER OR NOT WASHED OR DEFATTED; WASTE OF HAIR	5	A
0502.10.00	- Pigs', hogs' or boars' bristles and waste thereof	0	A
0502.90.00	- Other	5	A
0504.00.10	- Of bovine	5	A
0504.00.20	- Of swine, sheep or lamb	5	A
0504.00.90	- Other	5	A
0505.10.00	- Feathers of the kind used for stuffing; down	5	A
0505.90.00	- Other	5	A
0506.10.00	- Ossein and bones treated with acid	5	A
0506.90.00	- Other	5	A
0507.10.00	- Ivory; ivory powder and waste	5	A
0507.90.00	- Other	5	A

SAC Code	Description	Base Rate	Staging Category
0508.00.00	CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE -BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF	5	A
0510.00.00	AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIE; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PRESERVED	0	A
0511.10.00	- Bovine semen	0	A
0511.91.10	- - - Roes and milt	0	A
0511.91.90	- - - Other	5	A
0511.99.10	- - - Fertilised eggs	0	A
0511.99.20	- - - Natural sponges of animal origin	5	A
0511.99.90	- - - Other	5	A
0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0	A
0601.20.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	0	A
0602.10.00	- Unrooted cuttings and slips	0	A
0602.20.10	- - Seedlings	10	C
0602.20.90	- - Other	0	A
0602.30.00	- Rhododendrons and azaleas, grafted or not	0	A
0602.40.00	- Roses, grafted or not	0	A
0602.90.10	- - Young vegetable or tobacco plants	10	C
0602.90.90	- - Other	0	A
0603.11.00	- - Roses	15	G
0603.12.00	- - Carnations	15	G
0603.13.00	- - Orchids	15	E
0603.14.00	- - Chrysanthemums	15	E

SAC Code	Description	Base Rate	Staging Category
0603.15.00	- - Lilies (Lilium spp.)	15	E
0603.19.10	- - - Ginger lilies	15	G
0603.19.20	- - - Bird-of-paradise flowers	15	E
0603.19.30	- - - Calla lilies	15	E
0603.19.50	- - - Sysophilia	15	E
0603.19.60	- - - Gerberas	15	G
0603.19.70	- - - Statice	15	E
0603.19.80	- - - Astromerias	15	E
0603.19.91	- - - - Agapanthus	15	E
0603.19.92	- - - - Gladioli	15	E
0603.19.93	- - - - Anthurium flowers	15	E
0603.19.94	- - - - Heliconias	15	E
0603.19.99	- - - - Other	15	E
0603.90.10	- - Flower arrangements	15	G
0603.90.90	- - Other	15	E
0604.20.10	- - Mosses and lichens	15	E
0604.20.20	- - Arrangements	15	E
0604.20.90	- - Other	15	E
0604.90.10	- - Mosses and lichens	15	E
0604.90.20	- - Arrangements	15	E
0604.90.90	- - Other	15	E
0701.10.00	- For sowing	0	A
0701.90.00	- Other	15	X
0702.00.00	TOMATOES, FRESH OR CHILLED	15	G
0703.10.11	- - - Yellow	15	X
0703.10.12	- - - White	15	X
0703.10.13	- - - Red	15	X
0703.10.19	- - - Other	15	X
0703.10.20	- - Shallots	15	G
0703.20.00	- Garlic	15	E
0703.90.00	- Leeks and other alliaceous vegetables	15	E
0704.10.00	- Cauliflowers and headed broccoli	15	E
0704.20.00	- Brussels sprouts	15	E
0704.90.00	- Other	15	E
0705.11.00	- - Cabbage lettuce (head lettuce)	15	E
0705.19.00	- - Other	15	E
0705.21.00	- - Witloof chicory (Cichorium intybus var. foliosum)	15	E
0705.29.00	- - Other	15	E
0706.10.00	- Carrots and turnips	15	G

SAC Code	Description	Base Rate	Staging Category
0706.90.00	- Other	15	C
0707.00.00	CUCUMBERS AND GHERKINS, FRESH OR CHILLED	15	G
0708.10.00	- Peas (<i>Pisum sativum</i>)	15	E
0708.20.00	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	15	C
0708.90.00	- Other	15	C
0709.20.00	- Asparagus	15	E
0709.30.00	- Aubergines (egg-plants)	15	E
0709.40.00	- Celery other than celeriac	15	C
0709.51.00	- - Mushrooms of the genus <i>Agaricus</i>	5	C
0709.59.00	- - Other	5	C
0709.60.10	- - Sweet peppers	15	E
0709.60.20	- - Chillies (<i>Capsicum frutescens</i> L.)	15	G
0709.60.90	- - Other	15	G
0709.70.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15	E
0709.91.00	- - Globe artichokes	15	C
0709.92.00	- - Olives	15	E
0709.93.10	- - - Squash	15	E
0709.93.20	- - - Pumpkins	15	E
0709.93.90	- - - Other	15	E
0709.99.10	- - - Sweet corn	15	G
0709.99.20	- - - Chayote	15	G
0709.99.30	- - - Okras	15	E
0709.99.90	- - - Other	15	E
0710.10.00	- Potatoes	15	X
0710.21.00	- - Peas (<i>Pisum sativum</i>)	15	E
0710.22.00	- - Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	15	C
0710.29.00	- - Other	15	E
0710.30.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15	E
0710.40.00	- Sweet corn	15	E
0710.80.00	- Other vegetables	15	E
0710.90.00	- Mixtures of vegetables	15	E
0711.20.00	- Olives	0	A
0711.40.00	- Cucumbers and gherkins	15	E
0711.51.00	- - Mushrooms of the genus <i>Agaricus</i>	0	A
0711.59.00	- - Other	0	A
0711.90.20	- - Onions	15	X
0711.90.30	- - Capers	0	A

SAC Code	Description	Base Rate	Staging Category
0711.90.90	- - Others, including mixtures of vegetables	15	E
0712.20.10	- - Powdered, in containers of a net content of 5 kg or more	5	C
0712.20.90	- - Other	15	C
0712.31.00	- - Mushrooms of the genus Agaricus	5	C
0712.32.00	- - Wood ears (Auricularia spp.)	5	C
0712.33.00	- - Jelly fungi (Tremella spp.)	5	C
0712.39.00	- - Other	5	C
0712.90.10	- - Tomatoes, parsley, marjoram or garlic, powdered, in containers of a net content of 5 kg or more	5	E
0712.90.20	- - Kernels of Sweet corn (Zea Mays var saccharata), seed	0	A
0712.90.90	- - Others, including mixtures of vegetables	15	E
0713.10.10	- - Seed	0	A
0713.10.90	- - Other	15	E
0713.20.00	- Chickpeas (garbanzos)	10	E
0713.31.10	- - - Of the species Vigna mungo (L.) Hepper	15	G
0713.31.90	- - - Other	15	G
0713.32.00	- - Small red (Adzuki) beans (Phaseolus or Vigna angularis)	30	X
0713.33.10	- - - Black	15	X
0713.33.20	- - - White	20	G
0713.33.30	- - - "Ejotero" beans (Phaseolus vulgaris), for sowing	0	A
0713.33.40	- - - Red beans	20	X
0713.33.90	- - - Other	20	G
0713.34.00	- - Bambara beans (Vigna subterranea or Voandzeia subterranea)	15	E
0713.35.00	- - Cowpeas (Vigna unguiculata)	15	E
0713.39.10	- - - Runner beans (Phaseolus coccinius)	15	E
0713.39.20	- - - Lima beans (Phaseolus lunatus)	15	E
0713.39.90	- - - Other	15	E
0713.40.00	- Lentils	15	E
0713.50.00	- Broad beans (Vicia faba var. major) horse beans (Vicia faba var. equina), and field beans (Vicia faba var. minor)	15	E

SAC Code	Description	Base Rate	Staging Category
0713.60.00	- Pigeon peas (<i>Cajanus cajan</i>)	15	E
0713.90.00	- Other	15	C
0714.10.00	- Cassava (manioc) roots	15	C
0714.20.00	- Sweet potatoes	15	C
0714.30.10	- - Cush-cush yams (<i>Dioscorea trifida</i>)	15	C
0714.30.20	- - White yams (<i>Dioscorea alata</i>)	15	C
0714.30.90	- - Other	15	C
0714.40.10	- - Dasheens (<i>Colocasia esculenta</i>)	15	C
0714.40.90	- - Other	15	C
0714.50.10	- - Yautia (<i>Xanthosoma sagittifolium</i>)	15	C
0714.50.90	- - Other	15	C
0714.90.00	- Other	15	C
0801.11.00	- - Dried	10	A
0801.12.00	- - In the inner shell (endocarp)	15	A
0801.19.00	- - Other	15	A
0801.21.00	- - In shell	15	A
0801.22.00	- - Shelled	15	A
0801.31.00	- - In shell	15	E
0801.32.00	- - Shelled	15	E
0802.11.00	- - In shell	0	A
0802.12.00	- - Shelled	0	A
0802.21.00	- - In shell	0	A
0802.22.00	- - Shelled	0	A
0802.31.00	- - In shell	15	E
0802.32.00	- - Shelled	15	E
0802.41.00	- - In shell	15	E
0802.42.00	- - Shelled	15	E
0802.51.00	- - In shell	0	A
0802.52.00	- - Shelled	0	A
0802.61.00	- - In shell	15	G
0802.62.00	- - Shelled	15	G
0802.70.00	- Kola nuts (<i>Cola</i> spp.)	15	E
0802.80.00	- Areca nuts	15	E
0802.90.00	- Other	15	G
0803.10.00	- Plantains	15	E
0803.90.11	- - - Fresh	15	E
0803.90.12	- - - Dried	15	E
0803.90.90	- - Other	15	E
0804.10.00	- Dates	15	C
0804.20.00	- Figs	15	C

SAC Code	Description	Base Rate	Staging Category
0804.30.00	- Pineapples	15	C
0804.40.00	- Avocados	15	G
0804.50.10	- - Mangoes	15	E
0804.50.20	- - Guavas and mangosteens	15	E
0805.10.00	- Oranges	15	E
0805.20.00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	15	E
0805.40.00	- Grapefruit or pomelos	15	E
0805.50.00	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	15	E
0805.90.00	- Other	15	E
0806.10.00	- Fresh	15	G
0806.20.00	- Dried, including raisins	0	A
0807.11.00	- - Watermelons	15	C
0807.19.00	- - Other	15	C
0807.20.00	- Papaws (papayas)	15	C
0808.10.00	- Apples	15	C
0808.30.00	- Pears	15	G
0808.40.00	- Quinces	15	A
0809.10.00	- Apricots	15	A
0809.21.00	- - Sour cherries (Prunus cerasus)	15	A
0809.29.00	- - Other	15	E
0809.30.00	- Peaches, including nectarines	15	E
0809.40.00	- Plums and sloes	15	A
0810.10.00	- Strawberries	15	E
0810.20.00	- Raspberries, blackberries, mulberries and loganberries	15	E
0810.30.00	- Black, white or red currants and gooseberries	15	C
0810.40.00	- Cranberries, bilberries and other fruits of the genus Vaccinium	15	C
0810.50.00	- Kiwifruit	15	E
0810.60.00	- Durians	15	A
0810.70.00	- Persimmons	15	C
0810.90.10	- - Soursops (Annona muricata)	15	C
0810.90.20	- - Sweetsops (Annona squamosa)	15	C
0810.90.30	- - Passion fruit (Passiflora edulis var. flavicarpa)	15	C

SAC Code	Description	Base Rate	Staging Category
0810.90.40	- - Granadillas (<i>Passiflora edulis</i> var. <i>sims</i>)	15	C
0810.90.51	- - - Red, unshelled	15	C
0810.90.52	- - - Yellow, unshelled	15	C
0810.90.53	- - - Other, unshelled	15	C
0810.90.54	- - - Shelled	15	C
0810.90.70	- - Rambutan (<i>Nephelium lappaceum</i>)	15	C
0810.90.90	- - Other	15	C
0811.10.00	- Strawberries	15	C
0811.20.00	- Raspberries, blackberries, mulberries, loganberries and currants	15	C
0811.90.00	- Other	15	C
0812.10.10	- - Morello cherries	0	A
0812.10.90	- - Other	10	A
0812.90.10	- - Strawberries	15	C
0812.90.90	- - Other	15	C
0813.10.00	- Apricots	15	C
0813.20.00	- Prunes	15	C
0813.30.10	- - In pieces	15	E
0813.30.90	- - Other	15	E
0813.40.00	- Other fruit	15	E
0813.50.00	- Mixtures of nuts or dried fruits of this Chapter	15	E
0814.00.00	PEEL OF CITRUS FRUIT, MELONS OR WATERMELONS, FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS	15	C
0901.11.10	- - - Raw, in berries	10	X
0901.11.20	- - - Parchment coffee	15	X
0901.11.30	- - - Café oro (unroasted coffee beans)	15	X
0901.11.90	- - - Other	15	X
0901.12.00	- - Decaffeinated	15	X
0901.21.00	- - Not decaffeinated	15	X
0901.22.00	- - Decaffeinated	15	X
0901.90.00	- Other	15	X
0902.10.00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	15	E

SAC Code	Description	Base Rate	Staging Category
0902.20.00	- Other green tea (not fermented)	15	E
0902.30.00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	15	E
0902.40.00	- Other black tea (fermented) and other partly fermented tea	15	E
0903.00.00	MATE	15	A
0904.11.10	- - - Black pepper	10	E
0904.11.90	- - - Other	0	A
0904.12.00	- - Crushed or ground	5	E
0904.21.00	- - Dried, neither crushed nor ground	10	C
0904.22.00	- - Crushed or ground	5	C
0905.10.00	- Neither crushed nor ground	10	C
0905.20.00	- Crushed or ground	10	A
0906.11.00	- - Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	0	A
0906.19.00	- - Other	0	A
0906.20.00	- Crushed or ground	10	C
0907.10.00	- Neither crushed nor ground	0	A
0907.20.00	- Crushed or ground	0	A
0908.11.00	- - Neither crushed nor ground	0	A
0908.12.00	- - Crushed or ground	0	A
0908.21.00	- - Neither crushed nor ground	0	A
0908.22.00	- - Crushed or ground	0	A
0908.31.10	- - - Amoms	10	C
0908.31.20	- - - Cardamoms	15	C
0908.32.10	- - - Amoms	10	C
0908.32.20	- - - Cardamoms	15	C
0909.21.00	- - Neither crushed nor ground	0	A
0909.22.00	- - Crushed or ground	0	A
0909.31.00	- - Neither crushed nor ground	0	A
0909.32.00	- - Crushed or ground	0	A
0909.61.10	- - - Seeds os anise or badian	0	A
0909.61.20	- - - Seeds of caraway	0	A
0909.61.30	- - - Seeds of fennel; juniper berries	0	A
0909.62.10	- - - Seeds os anise or badian	0	A
0909.62.20	- - - Seeds of caraway	0	A
0909.62.30	- - - Seeds of fennel; juniper berries	0	A
0910.11.10	- - - Dried	10	C
0910.11.90	- - - Other	10	C

SAC Code	Description	Base Rate	Staging Category
0910.12.10	- - - Dried	10	C
0910.12.90	- - - Other	10	C
0910.20.00	- Saffron	10	C
0910.30.00	- Turmeric (curcuma)	10	A
0910.91.00	- - Mixtures referred to in Note 1 b) to this Chapter	10	C
0910.99.10	- - - Thyme	10	C
0910.99.20	- - - Bay leaves	10	C
0910.99.30	- - - Curry	10	C
0910.99.90	- - - Other	10	C
1001.11.00	- - Seed	0	A
1001.19.00	- - Other	0	A
1001.91.00	- - Seed	0	A
1001.99.00	- - Other	0	A
1002.10.00	- Seed	0	A
1002.90.00	- Other	0	A
1003.10.00	- Seed	0	A
1003.90.00	- Other	0	A
1004.10.00	- Seed	0	A
1004.90.00	- Other	0	A
1005.10.00	- Seed	0	A
1005.90.10	- - Popcorn (<i>Zea mays everta</i>)	0	A
1005.90.20	- - Yellow maize (corn)	15	X
1005.90.30	- - White maize (corn)	15	X
1005.90.90	- - Other	15	X
1006.10.10	- - Seed	0	A
1006.10.90	- - Other	45	X
1006.20.00	- Husked (brown) rice	45	X
1006.30.10	- - Medium grain rice, broken at one end, of a fat content from 0.60 % to 0.75 % for puffing, in sacks holding 50 kg, duly labelled	45	X
1006.30.90	- - Other	45	X
1006.40.00	- Broken rice	45	X
1007.10.00	- Seed	0	A
1007.90.00	- Other	15	X
1008.10.00	- Buckwheat	15	C
1008.21.00	- - Seed	0	A
1008.29.00	- - Other	15	A
1008.30.00	- Canary seeds	0	A

SAC Code	Description	Base Rate	Staging Category
1008.40.00	- Fonio (Digitaria spp.)	15	C
1008.50.00	- Quinoa (Chenopodium quinoa)	0	A
1008.60.00	- Triticale	15	C
1008.90.00	- Other cereals	15	C
1101.00.00	WHEAT OR MESLIN FLOUR	10	X
1102.20.00	- Maize (corn) flour	15	X
1102.90.10	- - Barley flour	0	A
1102.90.20	- - Oat flour	10	E
1102.90.30	- - Rice flour	15	X
1102.90.40	- - Rye flour	0	A
1102.90.90	- - Other	10	E
1103.11.00	- - Of wheat	5	E
1103.13.10	- - - Pregelatinised meal (for example meal used as additive in the brewing industry)	15	E
1103.13.90	- - - Other	15	E
1103.19.10	- - - Of oats	0	A
1103.19.20	- - - Of rice	15	X
1103.19.90	- - - Other	0	A
1103.20.10	- - Of wheat	5	E
1103.20.90	- - Other	5	E
1104.12.00	- - Of oats	10	E
1104.19.10	- - - Of barley	0	A
1104.19.90	- - - Other	10	E
1104.22.11	- - - - Stabilized by heat treatment for enzyme inactivation	0	A
1104.22.19	- - - - Other	0	A
1104.22.90	- - - Other	10	E
1104.23.00	- - Of maize (corn)	5	E
1104.29.10	- - - Of barley	0	A
1104.29.90	- - - Other	10	E
1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	10	E
1105.10.00	- Flour, meal and powder	0	A
1105.20.10	- - Flakes and granules	0	A
1105.20.20	- - Pellets	10	E
1106.10.00	- Of the vegetables of heading 07.13	0	A
1106.20.00	- Of sago or of roots or tubers of heading 07.14	0	A
1106.30.00	- Of the products of Chapter 8	0	A

SAC Code	Description	Base Rate	Staging Category
1107.10.00	- Not roasted	0	A
1107.20.00	- Roasted	0	A
1108.11.00	- - Wheat starch	0	A
1108.12.00	- - Maize (corn) starch	0	A
1108.13.00	- - Potato starch	0	A
1108.14.00	- - Manioc (cassava) starch	0	A
1108.19.00	- - Other starches	10	E
1108.20.00	- Inulin	0	A
1109.00.00	WHEAT GLUTEN, WHETHER OR NOT DRIED	0	A
1201.10.00	- For sowing	0	A
1201.90.00	- Other	0	A
1202.30.00	- For sowing	0	A
1202.41.00	- - In shell	10	E
1202.42.00	- - Shelled, whether or not broken	10	E
1203.00.00	COPRA	5	A
1204.00.00	LINSEED, WHETHER OR NOT BROKEN	0	A
1205.10.10	- - For sowing	0	A
1205.10.90	- - Other	0	A
1205.90.10	- - For sowing	0	A
1205.90.90	- - Other	0	A
1206.00.00	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN	0	A
1207.10.10	- - For sowing	0	A
1207.10.90	- - Other	5	A
1207.21.00	- - For sowing	0	A
1207.29.00	- - Other	0	A
1207.30.00	- Castor oil seeds	0	A
1207.40.10	- - In shell	0	A
1207.40.20	- - Shelled	0	A
1207.50.00	- Mustard seeds	0	A
1207.60.00	- Safflower (Carthamus tinctorius) seeds	0	A
1207.70.00	- Melon seeds	0	A
1207.91.00	- - Poppy seeds	0	A
1207.99.00	- - Other	0	A
1208.10.00	- Of soybeans	5	A
1208.90.00	- Other	5	A
1209.10.00	- Sugar beet seeds	0	A
1209.21.00	- - Of lucerne (alfalfa)	0	A
1209.22.00	- - Of clover (Trifolium spp.)	0	A

SAC Code	Description	Base Rate	Staging Category
1209.23.00	- - Of fescue	0	A
1209.24.00	- - Of Kentucky blue grass (<i>Poa pratensis</i> L.)	0	A
1209.25.00	- - Of rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.)	0	A
1209.29.10	- - - Beet seeds, other than sugar beet seed	0	A
1209.29.20	- - - Timothy grass (<i>Phleum pratensis</i>) seed	0	A
1209.29.90	- - - Other	0	A
1209.30.10	- - Of petunia	0	A
1209.30.90	- - Other	0	A
1209.91.00	- - Vegetable seeds	0	A
1209.99.00	- - Other	0	A
1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	0	A
1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	0	A
1211.20.00	- Ginseng roots	0	A
1211.30.00	- Coca leaves	0	A
1211.40.00	- Poppy straw	0	A
1211.90.10	- - Raicilla or ipecacuana	0	A
1211.90.20	- - Liquorice roots	0	A
1211.90.90	- - Other	0	A
1212.21.00	- - Fit for human consumption	0	A
1212.29.00	- - Other	0	A
1212.91.00	- - Sugar beet	0	A
1212.92.10	- - - Seeds	0	A
1212.92.90	- - - Other	0	A
1212.93.00	- - Sugar cane	10	C
1212.94.00	- - Chicory roots	0	A
1212.99.30	- - - Apricot, peach (including nectarine) or plum stones and kernels	0	A
1212.99.90	- - - Other	0	A
1213.00.00	CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS	5	C
1214.10.00	- Lucerne (alfalfa) meal and pellets	5	A
1214.90.00	- Other	5	C

SAC Code	Description	Base Rate	Staging Category
1301.20.00	- Gum arabic	0	A
1301.90.10	- - Lac	0	A
1301.90.90	- - Other	0	A
1302.11.00	- - Opium	0	A
1302.12.00	- - Of liquorice	0	A
1302.13.00	- - Of hops	0	A
1302.19.10	- - - For medicinal use	0	A
1302.19.20	- - - For insecticidal, fungicidal or similar uses	0	A
1302.19.30	- - - Juices and extracts of pyrethrum or of roots containing rotenone	0	A
1302.19.90	- - - Other	0	A
1302.20.00	- Pectic substances, pectinates and pectates	0	A
1302.31.00	- - Agar-agar	0	A
1302.32.00	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	0	A
1302.39.00	- - Other	0	A
1401.10.00	- Bamboos	5	A
1401.20.00	- Rattans	0	A
1401.90.10	- - Osier	0	A
1401.90.20	- - Reeds	0	A
1401.90.90	- - Other	0	A
1404.20.00	- Cotton linters	0	A
1404.90.10	- - Vegetable materials of the kind used primarily as stuffing (for example: kapok, vegetable hair and eel grass), whether or not put up as a layer or with supporting of other materials	0	A
1404.90.20	- - Vegetable materials of the kind used primarily in the manufacture of brooms, or in brushes (for example: sorghum, piassava, couch-grass or istle), whether or not in hanks or bundles	5	A
1404.90.31	- - - Annatto (achiote)	15	E
1404.90.39	- - - Other	5	A
1404.90.90	- - Other	5	A
1501.10.00	- Lard	15	E
1501.20.00	- Other pig fat	15	E

SAC Code	Description	Base Rate	Staging Category
1501.90.00	- Other	15	E
1502.10.00	- Tallow	0	A
1502.90.00	- Other	0	A
1503.00.10	- Solar stearin, and lard oil	15	E
1503.00.90	- Other	0	A
1504.10.00	- Fish-liver oils and their fractions	0	A
1504.20.00	- Fats and oils and their fractions, of fish, other than liver oils	0	A
1504.30.00	- Fats and oils and their fractions, of marine mammals	0	A
1505.00.00	WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM, INCLUDING LANOLIN	0	A
1506.00.00	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	10	E
1507.10.00	- Crude oil, whether or not degummed	5	E
1507.90.00	- Other	15	X
1508.10.00	- Crude oil	5	E
1508.90.00	- Other	15	E
1509.10.00	- Virgin	10	E
1509.90.00	- Other	10	E
1510.00.00	OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF SUCH OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING 15.09	15	E
1511.10.00	- Crude oil	5	X
1511.90.10	- - Palm stearin with an iodine index not exceeding 48	5	X
1511.90.90	- - Other	15	X
1512.11.00	- - Crude oil	5	E
1512.19.00	- - Other	15	X
1512.21.00	- - Crude oil, whether or not gossypol has been removed	5	E
1512.29.00	- - Other	15	X
1513.11.00	- - Crude oil	5	E

SAC Code	Description	Base Rate	Staging Category
1513.19.00	- - Other	15	X
1513.21.00	- - Crude oil	5	G
1513.29.00	- - Other	15	X
1514.11.00	- - Crude oil	5	E
1514.19.00	- - Other	15	E
1514.91.00	- - Crude oil	5	E
1514.99.00	- - Other	15	E
1515.11.00	- - Crude oil	5	E
1515.19.00	- - Other	5	E
1515.21.00	- - Crude oil	5	X
1515.29.00	- - Other	15	X
1515.30.00	- Castor oil and its fractions	5	E
1515.50.00	- Sesame oil and its fractions	15	E
1515.90.10	- - Other drying oils	5	G
1515.90.20	- - Jojoba oil and its fractions	5	E
1515.90.30	- - Tung oil and its fractions	5	E
1515.90.90	- - Other	15	X
1516.10.00	- Animal fats and oils and their fractions	15	X
1516.20.10	- - Non-lauric vegetable fat, partially hydrogenated with a softening scope not less than 32 °C and not greater than 41 °C, of the kind used as substitutes of cocoa butter	0	A
1516.20.90	- - Other	15	X
1517.10.00	- Margarine, excluding liquid margarine	15	X
1517.90.10	- - Preparations with a base of mixed fats with added flavouring substances, for use in the preparation of foodstuffs	15	X
1517.90.20	- - Preparations with a base of hydrogenated vegetable oils, containing added magnesium carbonate, for use as mould release preparations for confectionary and bakery products	0	A
1517.90.90	- - Other	10	X
1518.00.10	- Epoxidised soyabean oil, used exclusively in industry for the production of polymer compounds	0	A
1518.00.90	- Other	5	E
1520.00.00	GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES	5	E

SAC Code	Description	Base Rate	Staging Category
1521.10.00	- Vegetable waxes	5	E
1521.90.00	- Other	5	E
1522.00.00	DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES	10	E
1601.00.10	- Of bovine animals	15	X
1601.00.20	- Of poultry of heading 01.05	15	X
1601.00.30	- Of swine	15	X
1601.00.80	- Other	15	X
1601.00.90	- Mixtures	15	X
1602.10.10	- - Of meat or meat offal of bovine animals	15	X
1602.10.20	- - Of meat or meat offal of poultry of heading 01.05	15	X
1602.10.30	- - Of meat or meat offal of swine	15	X
1602.10.80	- - Other	15	X
1602.10.90	- - Mixtures	15	X
1602.20.00	- Of liver of any animal	15	G
1602.31.00	- Of turkeys (gallopavus)	15	X
1602.32.10	- - - Legs and thighs, whether or not joined	164	X
1602.32.90	- - - Other	15	X
1602.39.00	- - Other	15	X
1602.41.00	- - Hams and cuts thereof	15	X
1602.42.00	- - Shoulders and cuts thereof	15	X
1602.49.10	- - - Pigskin, dried, cooked and pressed	5	E
1602.49.90	- - - Other	15	X
1602.50.00	- Of bovine animals	15	E
1602.90.00	- Other, including preparations of blood of any animal	15	G
1603.00.00	EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	5	A
1604.11.00	- - Salmon	15	A
1604.12.00	- - Herrings	15	C
1604.13.00	- - Sardines, sardinella and brisling or sprats	15	G
1604.14.10	- - - Cooked loins of tuna, frozen	15	E
1604.14.90	- - - Other	15	E

SAC Code	Description	Base Rate	Staging Category
1604.15.00	- - Mackerel	15	C
1604.16.00	- - Anchovies	15	C
1604.17.00	- - Eels	15	E
1604.19.00	- - Other	15	C
1604.20.00	- Other prepared or preserved fish	15	C
1604.31.00	- - Caviar	15	E
1604.32.00	- - Caviar substitutes	15	C
1605.10.00	- Crabs, excluding macrura	15	C
1605.21.00	- - - Not in airtight containers	15	E
1605.29.00	- - Other	15	E
1605.30.00	- Lobster	15	E
1605.40.10	- - Lobsters	15	E
1605.40.90	- - Other	15	E
1605.51.00	- - Oysters	15	C
1605.52.00	- - Scallops, queen scallops and other molluscs of the genera Pecten, Chlamys or Placopecten	15	E
1605.53.00	- - Mussels	15	C
1605.54.00	- - Cuttle fish and squid	15	C
1605.55.00	- - Octopus	15	E
1605.56.00	- - Clams, cockles and arkshells	15	C
1605.57.00	- - Abalone	15	E
1605.58.00	- - Snails, other than sea snails	15	E
1605.59.00	- - Other	15	C
1605.61.00	- - Sea cucumbers	15	E
1605.62.00	- - Sea urchins	15	E
1605.63.00	- - Jellyfish	15	E
1605.69.00	- - Other	15	C
1701.12.00	- - Beet sugar	15	X
1701.13.00	- - Cane sugar specified in Subheading Note 2 to this Chapter	40	X
1701.14.00	- - Other cane sugar	40	X
1701.91.00	- - Containing added flavouring or colouring matter	15	X
1701.99.00	- - Other	15	X
1702.11.00	- - Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	0	A
1702.19.00	- - Other	0	A
1702.20.00	- Maple sugar and maple syrup	10	X

SAC Code	Description	Base Rate	Staging Category
1702.30.11	- - - Chemically pure glucose	0	A
1702.30.12	- - - Glucose syrup	0	A
1702.30.20	- - Containing in the dry state less than 20 % fructose by weight	10	X
1702.40.00	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % fructose by weight, excluding invert sugar	10	X
1702.50.00	- Chemically pure fructose	0	A
1702.60.00	- Other fructoses and fructose syrups, containing in the dry state more than 50 % fructose by weight, excluding invert sugar	10	X
1702.90.10	- - Chemically pure maltose	0	A
1702.90.20	- - Other sugars and other sugar syrups, excluding sucrose syrup or caramel	0	A
1702.90.90	- - Other	15	X
1703.10.00	- Cane molasses	15	X
1703.90.00	- Other	15	X
1704.10.00	- Chewing gum, whether or not sugar-coated	15	X
1704.90.00	- Other	15	X
1801.00.00	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED	5	E
1802.00.00	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE	5	E
1803.10.00	- Not defatted	10	E
1803.20.00	- Wholly or partly defatted	10	E
1804.00.00	COCOA BUTTER, FAT AND OIL	10	E
1805.00.00	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	10	E
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	15	X
1806.20.10	- - Liquid preparations with a base of maize syrup and partially hydrogenated palm oil, of the kind used for decorating and filling pastry products	0	A
1806.20.90	- - Other	15	X
1806.31.00	- - Filled	15	X

SAC Code	Description	Base Rate	Staging Category
1806.32.00	- - Not filled	15	X
1806.90.00	- Other	15	X
1901.10.11	- - - For infant feeding ("infant formula")	0	A
1901.10.19	- - - Other	0	A
1901.10.20	- - Preparations for infant feeding ("infant formula") other than those included in tariff subdivision 1901.10.11	0	A
1901.10.90	- - Other	10	X
1901.20.00	- Mixes and doughs for the preparation of pastry, biscuits, or other bakers' wares of heading 19.05	15	X
1901.90.10	- - Malt extract	0	A
1901.90.20	- - Modified milk powder other than goods of subdivisions 1901.10.11 and 1901.10.19	0	A
1901.90.40	- - Food preparations of the kind referred to in Note 1 a) to Chapter 30, other than goods of subdivision 2202.90.10	10	X
1901.90.90	- - Other	15	X
1902.11.00	- - Containing eggs	15	X
1902.19.00	- - Other	15	X
1902.20.00	- Stuffed pasta, whether or not cooked or otherwise prepared	15	X
1902.30.00	- Other pasta	15	X
1902.40.00	- Couscous	15	A
1903.00.00	TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS OR SIFTINGS OR IN SIMILAR FORMS	15	C
1904.10.10	- - Rice flour pellets	15	A
1904.10.90	- - Other	15	X
1904.20.00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	15	X
1904.30.00	- Bulgur wheat	15	C
1904.90.10	- - Pre-cooked rice	35	X
1904.90.90	- - Other	15	X
1905.10.00	- Crispbread called "knäckebröt"	15	E

SAC Code	Description	Base Rate	Staging Category
1905.20.00	- Gingerbread and the like	15	E
1905.31.10	- - - Containing added cocoa, for ice cream wafers	15	X
1905.31.90	- - - Other	15	X
1905.32.00	- - Waffles and wafers, whether or not filled	15	X
1905.40.00	- Toasted bread and similar toasted products	15	X
1905.90.00	- Other	15	X
2001.10.00	- Cucumbers and gherkins	15	G
2001.90.10	- - Elotitos (young maize (corn) kernels)	15	E
2001.90.20	- - Onions	15	G
2001.90.90	- - Other	15	G
2002.10.00	- Tomatoes, whole or in pieces	15	G
2002.90.10	- - Tomato concentrate	0	A
2002.90.90	- - Other	15	X
2003.10.00	- Mushrooms of the genus Agaricus	10	C
2003.90.10	- - Truffles	15	E
2003.90.90	- - Other	10	E
2004.10.00	- Potatoes	15	X
2004.90.00	- Other vegetables and mixtures of vegetables	15	G
2005.10.00	- Homogenized vegetables	15	G
2005.20.00	- Potatoes	15	X
2005.40.00	- Peas (Pisum sativum)	15	G
2005.51.00	- - Shelled	15	X
2005.59.00	- - Other	15	X
2005.60.00	- Asparagus	15	E
2005.70.00	- Olives	15	E
2005.80.00	- Sweet corn (Zea mays var. Saccharata)	15	E
2005.91.00	- - Bamboo shoots	15	E
2005.99.00	- - Other	15	G
2006.00.00	VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLIZED)	15	E
2007.10.00	- Homogenized preparations	15	E
2007.91.00	- - Citrus fruit	15	X

SAC Code	Description	Base Rate	Staging Category
2007.99.10	- - - Pear, apple, apricot or peach paste for industrial transformation, in containers with a net content of 5 kg or more	0	A
2007.99.90	- - - Other	15	E
2008.11.10	- - - Butter	15	G
2008.11.90	- - - Other	15	G
2008.19.10	- - - Almond, hazelnut or other nut pastes, not containing added sugar	5	E
2008.19.90	- - - Other	15	E
2008.20.00	- Pineapples	15	E
2008.30.00	- Citrus fruit	15	E
2008.40.00	- Pears	15	E
2008.50.00	- Apricots	15	E
2008.60.00	- Cherries	15	E
2008.70.00	- Peaches, including nectarines	15	E
2008.80.00	- Strawberries	15	E
2008.91.00	- - Palm hearts	15	E
2008.93.00	- - Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)	15	E
2008.97.00	- - Mixtures	15	X
2008.99.00	- - Other	15	E
2009.11.00	- - Frozen	25	E
2009.12.00	- - Not frozen, of a Brix value not exceeding 20	15	E
2009.19.10	- - - Concentrated juice	30	G
2009.19.90	- - - Other	15	E
2009.21.00	- - Of a Brix value not exceeding 20	15	G
2009.29.10	- - - Concentrated juice	5	G
2009.29.90	- - - Other	15	G
2009.31.00	- - Of a Brix value not exceeding 20	15	G
2009.39.00	- - Other	15	G
2009.41.00	- - Of a Brix value not exceeding 20	15	X
2009.49.00	- - Other	15	X
2009.50.00	- Tomato juice	15	G
2009.61.00	- - Of a Brix value not exceeding 30	15	G
2009.69.10	- - - Concentrated juice, whether or not frozen	0	A
2009.69.20	- - - Grape must	0	A
2009.69.90	- - - Other	15	E

SAC Code	Description	Base Rate	Staging Category
2009.71.00	- - Of a Brix value not exceeding 20	15	X
2009.79.10	- - - Concentrated juice, whether or not frozen	0	A
2009.79.90	- - - Other	15	X
2009.81.00	- - Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice	15	X
2009.89.10	- - - Pear, quince, apricot, cherry, peach, plums or sloes concentrated juice, whether or not frozen	0	A
2009.89.20	- - - Passion fruit juice (<i>Passiflora</i> spp.)	15	G
2009.89.30	- - - Soursop juice (<i>Annona muricata</i>)	15	G
2009.89.40	- - - Concentrated tamarind juice	15	G
2009.89.90	- - - Other	15	G
2009.90.00	- Mixtures of juices	15	G
2101.11.00	- - Extracts, essences and concentrates	15	X
2101.12.00	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	15	X
2101.20.00	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté	15	X
2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	15	E
2102.10.10	- - Culture yeasts	0	A
2102.10.90	- - Other	0	A
2102.20.00	- Inactive yeasts; other dead single-cell micro-organisms	0	A
2102.30.00	- Prepared baking powders	10	X
2103.10.00	- Soy sauce	15	E
2103.20.00	- Tomato ketchup and other tomato sauces	15	X
2103.30.10	- - Mustard flour	5	A
2103.30.20	- - Prepared mustard	15	E
2103.90.00	- Other	15	X
2104.10.00	- Soups and broths and preparations therefor; prepared soups and broths	15	X

SAC Code	Description	Base Rate	Staging Category
2104.20.00	- Homogenized composite food preparations	15	G
2105.00.00	ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA	35	X
2106.10.00	- Protein concentrates and textured protein substances	0	A
2106.90.10	- - Vegetable protein hydrolysates	0	A
2106.90.20	- - Powders for table creams, jellies, ice creams, and similar preparations, whether or not sweetened	15	G
2106.90.30	- - Compound preparations for the drinks industry, other than goods of subdivision 3302.10.20	0	A
2106.90.40	- - Improvers for bread-making	10	E
2106.90.50	- - Autolyzed yeasts (yeast extracts)	5	C
2106.90.60	- - Dairy products substitutes, whether or not containing products from headings 04.01 to 04.06	15	X
2106.90.71	- - - Preparations for infant feeding ("infant formula"), packaged for retail sale	0	A
2106.90.79	- - - Other	10	X
2106.90.80	- - Liquid preparations based on maize syrup and partially hydrogenated palm oil, of the kind used for decorating and filling pastry products, in containers holding more than 2 kg	0	A
2106.90.91	- - - Preparation for the food industry of a stabiliser/emulsifier type	0	A
2106.90.92	- - - Antioxidant preparations based on ascorbyl palmitate, tocopherol and lecithin, of the kind used in the food industry	0	A
2106.90.93	- - - Preparations of the kind used as flavorings in the food industry, based mainly of: dairy solids, caseinates, sodium chloride, carbohydrates and fats	15	X
2106.90.99	- - - Other	15	X
2201.10.00	- Mineral waters and aerated waters	15	X
2201.90.00	- Other	15	X

SAC Code	Description	Base Rate	Staging Category
2202.10.00	- Waters including mineral waters and aerated waters, containing added sugar or other sweetener or flavouring	15	E
2202.90.10	- - Food preparations of the kind referred to in Note 1 a) to Chapter 30, for use as beverages	10	E
2202.90.90	- - Other	15	G
22029090 A	(exclusively milk-based drinks)	15	X
2203.00.00	BEER MADE FROM MALT	15	E
2204.10.00	- Sparkling wine	15	E
2204.21.00	- - In containers holding 2 litres or less	15	E
2204.29.00	- - Other	15	E
2204.30.00	- Other grape must	15	E
2205.10.00	- In containers holding 2 litres or less	15	E
2205.90.00	- Other	15	E
2206.00.00	OTHER FERMENTED BEVERAGES (FOR EXAMPLE CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT SPECIFIED OR INCLUDED ELSEWHERE	15	E
2207.10.10	- - Absolute ethyl alcohol	15	E
2207.10.90	- - Other	15	E
2207.20.00	- Ethyl alcohol and other spirits, denatured, of any strength	15	E
2208.20.10	- With an alcoholic strength by volume of 60 % vol or more	15	E
2208.20.90	- - Other	15	E
2208.30.10	- - With an alcoholic strength by volume exceeding 60 % vol	5	E
2208.30.90	- - Other	15	E
2208.40.10	- - Rum	15	E
2208.40.90	- - Other	15	E
2208.50.00	- Gin and Geneva	15	E
2208.60.10	- - With an alcoholic strength by volume exceeding 60 % vol	5	E
2208.60.90	- - Other	15	E
2208.70.00	- Liqueurs	15	E
2208.90.10	- - Undenatured ethyl alcohol	15	E

SAC Code	Description	Base Rate	Staging Category
2208.90.90	- - Other	15	E
2209.00.00	VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID	15	C
2301.10.00	- Flours, meals and pellets, of meat or meat offal; greaves	10	E
2301.20.10	- - Fish flour	0	A
2301.20.90	- - Other	5	C
2302.10.00	- Of maize (corn)	5	A
2302.30.00	- Of wheat	5	A
2302.40.10	- - Of rice	5	A
2302.40.90	- - Other	5	E
2302.50.00	- Of leguminous plants	5	A
2303.10.10	- - Of maize (corn) including the commercially called maize gluten	0	A
2303.10.90	- - Other	5	A
2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	5	A
2303.30.00	- Brewing or distilling dregs and waste	5	A
2304.00.10	- Flour	0	A
2304.00.90	- Other	5	E
2305.00.00	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL	5	A
2306.10.00	- Of cotton seeds	5	C
2306.20.00	- Of linseed	5	A
2306.30.00	- Of sunflower seeds	5	A
2306.41.00	- - Rape or colza seeds with a low erucic acid content	5	C
2306.49.00	- - Other	5	C
2306.50.00	- Of coconut or copra	5	C
2306.60.00	- Of palm nuts or kernels	5	E
2306.90.10	- - Of maize (corn) germ	5	C
2306.90.90	- - Other	5	A
2307.00.00	WINE LEES; ARGOL	5	A
2308.00.10	- Acorns and horse-chestnuts	5	C
2308.00.90	- Other	5	C
2309.10.00	- Dog or cat food, put up for retail sale	15	E

SAC Code	Description	Base Rate	Staging Category
2309.90.11	- - - For aquarium fish	15	E
2309.90.19	- - - Other	15	E
2309.90.20	- - Feeding preparations for birds	15	E
2309.90.30	- - Forage preparations with molasses or sugar added	10	E
2309.90.41	- - - Containing antibiotics or vitamins, whether or not intermixed	0	A
2309.90.49	- - - Other	5	E
2309.90.90	- - Other	15	G
2401.10.10	- - Virginia	5	E
2401.10.20	- - Burley	5	E
2401.10.30	- - Turkish (oriental)	0	A
2401.10.90	- - Other	5	E
2401.20.10	- - Virginia	5	E
2401.20.20	- - Burley	5	E
2401.20.30	- - Turkish (oriental)	0	A
2401.20.90	- - Other	5	E
2401.30.10	- - Virginia	5	E
2401.30.20	- - Burley	5	E
2401.30.30	- - Turkish (oriental)	0	A
2401.30.90	- - Other	5	E
2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	15	G
2402.20.00	- Cigarettes containing tobacco	55	X
2402.90.00	- Other	15	G
2403.11.00	- - Water pipe tobacco specified in Subheading Note 1 to this Chapter	15	G
2403.19.10	- - - Shredded tobacco, for making cigarettes	15	G
2403.19.90	- - - Other	15	G
2403.91.00	- - "Homogenized" or "reconstituted" tobacco	0	A
2403.99.00	- - Other	5	G
2501.00.10	- Sodium chloride with a purity of 99.9 % or more	0	A
2501.00.20	- Refined salt	15	E
2501.00.90	- Other	15	E
2502.00.00	UNROASTED IRON PYRITES	0	A

SAC Code	Description	Base Rate	Staging Category
2503.00.00	SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR	0	A
2504.10.00	- In powder or in flakes	0	A
2504.90.00	- Other	0	A
2505.10.00	- Silica sands and quartz sands	0	A
2505.90.00	- Other	0	A
2506.10.00	- Quartz	0	A
2506.20.10	- - Crude or roughly trimmed	0	A
2506.20.90	- - Other	0	A
2507.00.00	KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED	0	A
2508.10.00	- Bentonite	0	A
2508.30.00	- Fire-clay	0	A
2508.40.10	- - Decolourizing earths and fuller's earth	0	A
2508.40.90	- - Other	0	A
2508.50.00	- Andalusite, kyanite and sillimanite	0	A
2508.60.00	- Mullite	0	A
2508.70.00	- Chamotte or dinas earths	0	A
2509.00.00	CHALK	0	A
2510.10.00	- Unground	0	A
2510.20.00	- Ground	0	A
2511.10.00	- Natural barium sulphate (barytes)	0	A
2511.20.00	- Natural barium carbonate (witherite)	0	A
2512.00.00	SILICEOUS FOSSIL MEALS (FOR EXAMPLE KIES ELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER OR NOT CALCINED, WITH AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS	0	A
2513.10.10	- - Crude or in irregular pieces, including crushed pumice stone ("bimskies")	0	A
2513.10.90	- - Other	0	A
2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives	0	A
2514.00.00	SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS	0	A

SAC Code	Description	Base Rate	Staging Category
2515.11.00	- - Crude or roughly trimmed	10	E
2515.12.00	- - Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs	10	E
2515.20.00	- Ecaussine and other calcareous monumental or building stone; alabaster	10	E
2516.11.00	- - Crude or roughly trimmed	5	C
2516.12.00	- - Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs	5	C
2516.20.10	- - Crude or roughly trimmed	5	C
2516.20.20	- - Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs	5	C
2516.90.00	- Other monumental or building stone	5	C
2517.10.00	- Pebbles, gravel, broken or crushed stone, of the kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	5	A
2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	5	A
2517.30.00	- Tarred macadam	5	A
2517.41.00	- - Of marble	5	A
2517.49.00	- - Other	5	E
2518.10.00	- Dolomite, not calcined or sintered, called "crude"	5	A
2518.20.00	- Calcined or sintered dolomite	5	E
2518.30.00	- Dolomite ramming mix	5	A
2519.10.00	- Natural magnesium carbonate (magnesite)	0	A
2519.90.00	- Other	0	A
2520.10.00	- Gypsum; anhydrite	5	C
2520.20.00	- Plasters	5	C
2521.00.00	LIMESTONE FLUX; STONE OF THE KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT	5	A
2522.10.00	- Quicklime	10	E

SAC Code	Description	Base Rate	Staging Category
2522.20.00	- Slaked lime	10	E
2522.30.00	- Hydraulic lime	10	C
2523.10.00	- Cement clinkers	5	E
2523.21.00	- - White cement, whether or not artificially coloured	0	A
2523.29.00	- - Other	10	E
2523.30.00	- Aluminous cement	10	E
2523.90.00	- Other hydraulic cements	10	E
2524.10.00	- Crocidolite	0	A
2524.90.10	- - Actinolite	0	A
2524.90.20	- - Anthophyllite	0	A
2524.90.30	- - Tremolite	0	A
2524.90.40	- - Amosite	0	A
2524.90.50	- - Chrysotile (white asbestos)	0	A
2524.90.90	- - Other	0	A
2525.10.00	- Crude mica and mica rifted into irregular sheets or splittings	0	A
2525.20.00	- Mica powder	0	A
2525.30.00	- Mica waste	0	A
2526.10.00	- Neither crushed nor powdered	0	A
2526.20.00	- Crushed or powdered	0	A
2528.00.10	Natural sodium borates and their concentrates (whether or not calcinated)	0	A
2528.00.90	- Other	0	A
2529.10.00	- Feldspar	0	A
2529.21.00	- - Containing by weight 97 % or less calcium fluoride	0	A
2529.22.00	- - Containing by weight more than 97 % calcium fluoride	0	A
2529.30.00	- Leucite; nepheline and nepheline syenite	0	A
2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	0	A
2530.20.00	- Kieserite, epsomite (natural magnesium sulphates)	0	A
2530.90.10	- - Natural cryolite; natural chiolite	0	A
2530.90.20	- - Natural micaceous iron oxides	0	A
2530.90.90	- - Other	0	A
2601.11.00	- - Non-agglomerated	0	A
2601.12.00	- - Agglomerated	0	A

SAC Code	Description	Base Rate	Staging Category
2601.20.00	- Roasted iron pyrites (pyrites ashes)	0	A
2602.00.00	MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20 % OR MORE, CALCULATED ON THE DRY WEIGHT	0	A
2603.00.00	COPPER ORES AND CONCENTRATES	0	A
2604.00.00	NICKEL ORES AND CONCENTRATES	0	A
2605.00.00	COBALT ORES AND CONCENTRATES	0	A
2606.00.00	ALUMINIUM ORES AND CONCENTRATES	0	A
2607.00.00	LEAD ORES AND CONCENTRATES	0	A
2608.00.00	ZINC ORES AND CONCENTRATES	0	A
2609.00.00	TIN ORES AND CONCENTRATES	0	A
2610.00.00	CHROMIUM ORES AND CONCENTRATES	0	A
2611.00.00	TUNGSTEN ORES AND CONCENTRATES	0	A
2612.10.00	- Uranium ores and concentrates	0	A
2612.20.00	- Thorium ores and concentrates	0	A
2613.10.00	- Roasted	0	A
2613.90.00	- Other	0	A
2614.00.00	TITANIUM ORES AND CONCENTRATES	0	A
2615.10.00	- Zirconium ores and concentrates	0	A
2615.90.00	- Other	0	A
2616.10.00	- Silver ores and concentrates	5	A
2616.90.10	- - Of gold	5	A
2616.90.90	- - Other	5	A
2617.10.00	- Antimony ores and concentrates	0	A
2617.90.00	- Other	0	A
2618.00.00	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL	0	A
2619.00.00	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL	0	A
2620.11.00	- - Hard zinc spelter	0	A

SAC Code	Description	Base Rate	Staging Category
2620.19.00	- - Other	0	A
2620.21.00	- - Leaded gasoline sludges and leaded anti-knock compound sludges	0	A
2620.29.00	- - Other	0	A
2620.30.00	- Containing mainly copper	0	A
2620.40.00	- Containing mainly aluminium	0	A
2620.60.00	- Containing arsenic, mercury, thallium or their mixtures, of the kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	0	A
2620.91.00	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	0	A
2620.99.00	- - Other	0	A
2621.10.00	- Ash and residues from the incineration of municipal waste	0	A
2621.90.00	- Other	0	A
2701.11.00	- - Anthracite	5	C
2701.12.00	- - Bituminous coal	5	A
2701.19.00	- - Other coal	5	C
2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	5	C
2702.10.00	- Lignites, whether or not pulverised, but not agglomerated	5	E
2702.20.00	- Agglomerated lignites	5	E
2703.00.00	PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED	0	A
2704.00.10	- Coke of coal	0	A
2704.00.90	- Other	0	A
2705.00.00	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	5	A
2706.00.00	TARS DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS	5	E
2707.10.00	- Benzol (benzene)	10	E

SAC Code	Description	Base Rate	Staging Category
2707.20.00	- Toluol (toluene)	10	E
2707.30.00	- Xylol (xylenes)	10	E
2707.40.00	- Naphthalene	10	E
2707.50.00	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 ° C by the ASTM D 86 method	10	E
2707.91.00	- - Creosote oils	10	E
2707.99.10	- - - Phenols	10	E
2707.99.90	- - - Other	5	E
2708.10.00	- Pitch	10	C
2708.20.00	- Pitch coke	10	C
2709.00.10	- Crude petroleum	0	A
2709.00.90	- Other	0	A
2710.12.10	- - - Petroleum ether	0	A
2710.12.20	- - - Aviation gasoline	0	A
2710.12.30	- - - Other gasolines	0	A
2710.12.40	- - - White spirit	5	E
2710.12.51	- - - - Naphtha	5	E
2710.12.59	- - - - Other	5	E
2710.12.90	- - - Other	5	E
2710.19.11	- - - - Kerosene-type jet fuel ("Avjet turbo fuel")	0	A
2710.19.12	- - - - Other kerosenes	0	A
2710.19.13	- - - - Other oils for industrial use	0	A
2710.19.19	- - - - Other	5	E
2710.19.21	- - - - Diesel oil (gas oil)	0	A
2710.19.22	- - - - Fuel oil No. 6 (Bunker C)	0	A
2710.19.23	- - - - Other fuel oils	0	A
2710.19.24	- - - - Paraffinic or naphthenic base oils, refined	0	A
2710.19.29	- - - - Other	5	E
2710.19.91	- - - - Lubricating oils and greases	15	E
2710.19.92	- - - - Liquids for hydraulic systems	5	E
2710.19.93	- - - - Oils for use in agriculture, of the kind used for pest and disease control	0	A
2710.19.99	- - - - Other	10	E
2710.20.10	- - Light oils and preparations	5	E
2710.20.20	- - Medium oils and preparations	5	E
2710.20.30	- - Heavy oils and preparations	5	E

SAC Code	Description	Base Rate	Staging Category
2710.20.90	- - Other preparations, not specified or included elsewhere	10	E
2710.91.00	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	15	E
2710.99.00	- - Other	15	E
2711.11.00	- - Natural gas	0	A
2711.12.00	- - Propane	0	A
2711.13.00	- - Butanes	0	A
2711.14.00	- - Ethylene, propylene, butylene and butadiene	0	A
2711.19.00	- - Other	0	A
2711.21.00	- - Natural gas	0	A
2711.29.00	- - Other	0	A
2712.10.00	- Petroleum jelly	0	A
2712.20.00	- Paraffin wax containing less than 0.75 % oil by weight	0	A
2712.90.00	- Other	0	A
2713.11.00	- - Not calcined	0	A
2713.12.00	- - Calcined	5	C
2713.20.00	- Petroleum bitumen	0	A
2713.90.00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	5	E
2714.10.00	- Bituminous or oil shales and tar sands	5	E
2714.90.00	- Other	0	A
2715.00.00	BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE BITUMINOUS MASTICS, CUT-BACKS)	5	C
2716.00.00	ELECTRICAL ENERGY	0	A
2801.10.00	- Chlorine	0	A
2801.20.00	- Iodine	0	A
2801.30.00	- Fluorine; bromine	0	A
2802.00.00	SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR	0	A

SAC Code	Description	Base Rate	Staging Category
2803.00.00	CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT SPECIFIED OR INCLUDED ELSEWHERE)	0	A
2804.10.00	- Hydrogen	10	C
2804.21.00	- - Argon	0	A
2804.29.00	- - Other	0	A
2804.30.00	- Nitrogen	0	A
2804.40.00	- Oxygen	10	C
2804.50.00	- Boron; tellurium	0	A
2804.61.00	- Containing no less than 99.99 % silicon by weight	0	A
2804.69.00	- - Other	0	A
2804.70.00	- Phosphorus	0	A
2804.80.00	- Arsenic	0	A
2804.90.00	- Selenium	0	A
2805.11.00	- - Sodium	0	A
2805.12.00	- - Calcium	0	A
2805.19.00	- - Other	0	A
2805.30.00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	0	A
2805.40.00	- Mercury	0	A
2806.10.00	- Hydrogen chloride (hydrochloric acid)	0	A
2806.20.00	- Chlorosulphuric acid	0	A
2807.00.10	- Reagent grade sulphuric acid	0	A
2807.00.90	- Other	10	E
2808.00.00	NITRIC ACID; SULPHONITRIC ACIDS	0	A
2809.10.00	- Diphosphorus pentoxide	0	A
2809.20.00	- Phosphoric acid and polyphosphoric acids	0	A
2810.00.00	OXIDES OF BORON; BORIC ACIDS	0	A
2811.11.00	- - Hydrogen fluoride (hydrofluoric acid)	0	A
2811.19.10	- - - Hydrogen cyanide (CAS 74-90-8)	0	A
2811.19.20	- - - Perchloric acid (CAS 7601-90-3), with a concentration, by weight, not less than 72%	0	A
2811.19.90	- - - Other	0	A
2811.21.00	- - Carbon dioxide	0	A
2811.22.00	- - Silicon dioxide	0	A

SAC Code	Description	Base Rate	Staging Category
2811.29.10	- - - Sulphur dioxide	0	A
2811.29.90	- - - Other	0	A
2812.10.11	- - - Phosphorus trichloride (CAS 7719-12-2)	0	A
2812.10.12	- - - Phosphorus pentachloride (CAS 10026-13-8)	0	A
2812.10.13	- - - Arsenic trichloride (CAS 7784-34-1)	0	A
2812.10.14	- - - Sulfur monochloride (CAS 10025-67-9)	0	A
2812.10.15	- - - Sulfur dichloride (CAS 10545-99-0)	0	A
2812.10.19	- - - Other	0	A
2812.10.21	- - - Phosphorus oxychloride (CAS 10025-87-3)	0	A
2812.10.22	- - - Phosgene (CAS 75-44-5)	0	A
2812.10.23	- - - Thionyl chloride (CAS 7719-09-7)	0	A
2812.10.29	- - - Other	0	A
2812.90.00	- Other	0	A
2813.10.00	- Carbon disulphide	0	A
2813.90.00	- Other	0	A
2814.10.00	- Anhydrous ammonia (liquefied)	0	A
2814.20.00	- Ammonia in aqueous solution	0	A
2815.11.00	- - Solid	0	A
2815.12.00	- - In aqueous solution (soda lye or caustic soda)	0	A
2815.20.00	- Potassium hydroxide (caustic potash)	0	A
2815.30.00	- Peroxides of sodium or potassium	0	A
2816.10.00	- Hydroxide and peroxide of magnesium	0	A
2816.40.00	- Oxides, hydroxides and peroxides, of strontium or barium	0	A
2817.00.00	ZINC OXIDE; ZINC PEROXIDE	0	A
2818.10.00	- Artificial corundum, whether or not chemically defined	0	A
2818.20.00	- Aluminium oxide, other than artificial corundum	0	A
2818.30.00	- Aluminium hydroxide	0	A
2819.10.00	- Chromium trioxide	0	A
2819.90.00	- Other	0	A
2820.10.00	- Manganese dioxide	0	A
2820.90.00	- Other	0	A
2821.10.00	- Iron oxides and hydroxides	0	A

SAC Code	Description	Base Rate	Staging Category
2821.20.00	- Earth colours	0	A
2822.00.00	COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES	0	A
2823.00.00	TITANIUM OXIDES	0	A
2824.10.00	- Lead monoxide (litharge, massicot)	0	A
2824.90.10	- - Red lead and orange lead	0	A
2824.90.90	- - Other	0	A
2825.10.00	- Hydrazine and hydroxylamine and their inorganic salts	0	A
2825.20.00	- Lithium oxide and hydroxide	0	A
2825.30.00	- Vanadium oxides and hydroxides	0	A
2825.40.00	- Nickel oxides and hydroxides	0	A
2825.50.00	- Copper oxides and hydroxides	0	A
2825.60.00	- Germanium oxides and zirconium dioxide	0	A
2825.70.00	- Molybdenum oxides and hydroxides	0	A
2825.80.00	- Antimony oxides	0	A
2825.90.00	- Other	0	A
2826.12.00	- - Of aluminium	0	A
2826.19.10	- - - Of ammonium or of sodium	0	A
2826.19.90	- - - Other	0	A
2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	0	A
2826.90.10	- - Fluorosilicates of sodium or of potassium	0	A
2826.90.90	- - Other	0	A
2827.10.00	- Ammonium chloride	0	A
2827.20.00	- Calcium chloride	0	A
2827.31.00	- - Of magnesium	0	A
2827.32.00	- - Of aluminium	0	A
2827.35.00	- - Of nickel	0	A
2827.39.10	- - - Of iron	0	A
2827.39.20	- - - Of cobalt	0	A
2827.39.30	- - - Of zinc	0	A
2827.39.90	- - - Other	0	A
2827.41.00	- - Of copper	0	A
2827.49.00	- - Other	0	A
2827.51.00	- - Bromides of sodium or of potassium	0	A
2827.59.00	- - Other	0	A
2827.60.00	- Iodides and iodide oxides	0	A

SAC Code	Description	Base Rate	Staging Category
2828.10.00	- Commercial calcium hypochlorite and other calcium hypochlorites	5	A
2828.90.10	- - Sodium hypochlorite	10	C
2828.90.20	- - Other hypochlorites	0	A
2828.90.90	- - Other	0	A
2829.11.00	- - Of sodium	0	A
2829.19.00	- - Other	0	A
2829.90.10	- - Potassium bromate (CAS 7758-01-2)	0	A
2829.90.20	- - Potassium iodate (CAS 7758-05-6)	0	A
2829.90.30	- - Calcium iodate (CAS 7789-80-2)	0	A
2829.90.90	- - Other	0	A
2830.10.00	- Sodium sulphides	0	A
2830.90.10	- - Zinc sulphide	0	A
2830.90.20	- - Cadmium sulphide	0	A
2830.90.90	- - Other	0	A
2831.10.00	- Of sodium	0	A
2831.90.00	- Other	0	A
2832.10.00	- Sodium sulphites	0	A
2832.20.00	- Other sulphites	0	A
2832.30.00	- Thiosulphates	0	A
2833.11.00	- - Disodium sulphate	0	A
2833.19.00	- - Other	0	A
2833.21.00	- - Of magnesium	0	A
2833.22.00	- - Of aluminium	0	A
2833.24.00	- - Of nickel	0	A
2833.25.00	- - Of copper	0	A
2833.27.00	- - Of barium	0	A
2833.29.10	- - - Of chromium	0	A
2833.29.20	- - - Of zinc	0	A
2833.29.90	- - - Other	0	A
2833.30.00	- Alums	0	A
2833.40.00	- Peroxosulphates (persulphates)	0	A
2834.10.00	- Nitrites	0	A
2834.21.00	- - Of potassium	0	A
2834.29.00	- - Other	0	A
2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	0	A
2835.22.00	- - Of mono- or disodium	0	A
2835.24.00	- - Of potassium	0	A

SAC Code	Description	Base Rate	Staging Category
2835.25.00	- - Calcium hydrogenorthophosphate ("dicalcium phosphate")	0	A
2835.26.00	- - Other phosphates of calcium	0	A
2835.29.10	- - - Of trisodium	0	A
2835.29.90	- - - Other	0	A
2835.31.00	- Sodium triphosphate (sodium tripolyphosphate)	0	A
2835.39.00	- - Other	0	A
2836.20.00	- Disodium carbonate	0	A
2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)	0	A
2836.40.00	- Potassium carbonates	0	A
2836.50.00	- Calcium carbonate	0	A
2836.60.00	- Barium carbonate	0	A
2836.91.00	- - Lithium carbonates	0	A
2836.92.00	- - Strontium carbonate	0	A
2836.99.10	- - - Commercial ammonium carbonate and other ammonium carbonates	0	A
2836.99.20	- - - Lead carbonates	0	A
2836.99.90	- - - Other	0	A
2837.11.00	- - Of sodium	0	A
2837.19.00	- - Other	0	A
2837.20.00	- Complex cyanides	0	A
2839.11.00	- - Metasilicates	0	A
2839.19.00	- - Other	0	A
2839.90.10	- - Of potassium	0	A
2839.90.90	- - Other	0	A
2840.11.00	- - Anhydrous	0	A
2840.19.00	- - Other	0	A
2840.20.00	- Other borates	0	A
2840.30.00	- Peroxoborates (perborates)	0	A
2841.30.00	- Sodium dichromate	0	A
2841.50.10	- Chromates of zinc or of lead	0	A
2841.50.20	- - Ammonium dichromate (CAS 7789-09-5)	0	A
2841.50.90	- - Other	0	A
2841.61.00	- - Potassium permanganate	0	A
2841.69.00	- - Other	0	A
2841.70.00	- Molybdates	0	A
2841.80.00	- Wolframates (tungstates)	0	A

SAC Code	Description	Base Rate	Staging Category
2841.90.10	- - Aluminates	0	A
2841.90.90	- - Other	0	A
2842.10.00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	0	A
2842.90.10	- - Fulminates, cyanates and thiocyanates	0	A
2842.90.90	- - Other	0	A
2843.10.00	- Colloidal precious metals	0	A
2843.21.00	- - Silver nitrate	0	A
2843.29.00	- - Other	0	A
2843.30.00	- Gold compounds	0	A
2843.90.00	- Other compounds; amalgams	0	A
2844.10.00	- Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds	0	A
2844.20.00	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	0	A
2844.30.00	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	0	A
2844.40.00	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermet), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	0	A
2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0	A
2845.10.00	- Heavy water (deuterium oxide)	0	A

SAC Code	Description	Base Rate	Staging Category
2845.90.00	- Other	0	A
2846.10.00	- Cerium compounds	0	A
2846.90.00	- Other	0	A
2847.00.10	- With a concentration, by weight, not less than 70% (CAS 7722-84-1)	0	A
2847.00.90	- Other	0	A
2848.00.00	PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS	0	A
2849.10.00	- Of calcium	0	A
2849.20.00	- Of silicon	0	A
2849.90.00	- Other	0	A
2850.00.00	HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF HEADING 28.49	0	A
2852.10.00	- Chemically defined	0	A
2852.90.00	- Other	0	A
2853.00.10	- Cyanogen chloride (CAS 506-77-4)	0	A
2853.00.90	- Other	0	A
2901.10.00	- Saturated	0	A
2901.21.00	- - Ethylene	0	A
2901.22.00	- - Propene (propylene)	0	A
2901.23.00	- - Butene (butylene) and its isomers	0	A
2901.24.00	- - Buta-1,3-diene and isoprene	0	A
2901.29.10	- - - Acetylene	10	C
2901.29.90	- - - Other	0	A
2902.11.00	- - Cyclohexane	0	A
2902.19.10	- - -Camphene (3,3 dimethyl-2-methylenenorcamphane)	0	A
2902.19.90	- - - Other	0	A
2902.20.00	- Benzene	0	A
2902.30.00	- Toluene	0	A
2902.41.00	- - o-Xylene	5	A
2902.42.00	- - m-Xylene	5	A
2902.43.00	- - p-Xylene	5	A
2902.44.00	- - Mixed xylene isomers	5	A
2902.50.00	- Styrene	0	A

SAC Code	Description	Base Rate	Staging Category
2902.60.00	- Ethylbenzene	0	A
2902.70.00	- Cumene	0	A
2902.90.00	- Other	0	A
2903.11.00	- - Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	0	A
2903.12.00	- - Dichloromethane (methylene chloride)	0	A
2903.13.00	- - Chloroform (trichloromethane)	0	A
2903.14.00	- - Carbon tetrachloride	0	A
2903.15.00	- - Ethylene dichloride (ISO) (1,2-dichloroethane)	0	A
2903.19.10	- - - 1,1,1-Trichloroethane (methyl chloroform)	0	A
2903.19.90	- - - Other	0	A
2903.21.00	- - Vinyl chloride (chloroethylene)	0	A
2903.22.00	- - Trichloroethylene	0	A
2903.23.00	- - Tetrachloroethylene (perchloroethylene)	0	A
2903.29.00	- - Other	0	A
2903.31.00	- - Ethylene dibromide (ISO) (1,2-dibromoethane)	0	A
2903.39.10	- - - 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-1-propene (CAS 382-21-8)	0	A
2903.39.21	- - - - Difluoromethane	0	A
2903.39.22	- - - - Trifluoromethane	0	A
2903.39.29	- - - - Other	0	A
2903.39.31	- - - - Difluoroethane	0	A
2903.39.32	- - - - Trifluoroethane	0	A
2903.39.33	- - - - Tetrafluoroethane	0	A
2903.39.34	- - - - Pentafluoroethane	0	A
2903.39.39	- - - - Other	0	A
2903.39.40	- - - Methyl bromide	0	A
2903.39.90	- - - Other	0	A
2903.71.00	- - Chlorodifluoromethane	0	A
2903.72.00	- - Dichlorotrifluoroethanes	0	A
2903.73.00	- - Dichlorofluoroethanes	0	A
2903.74.00	- - Chlorodifluoroethanes	0	A
2903.75.00	- - Dichloropentafluoropropanes	0	A
2903.76.10	- - - Bromochlorodifluoromethane	0	A
2903.76.20	- - - Bromotrifluoromethane	0	A

SAC Code	Description	Base Rate	Staging Category
2903.76.30	- - - Dibromotetrafluoroethanes	0	A
2903.77.10	- - - Trichlorofluoromethane	0	A
2903.77.20	- - - Dichlorodifluoromethane	0	A
2903.77.30	- - - Trichlorotrifluoroethanes	0	A
2903.77.41	- - - - Dichlorotetrafluoroethanes	0	A
2903.77.42	- - - - Chloropentafluoroethane	0	A
2903.77.51	- - - - Chlorotrifluoromethane	0	A
2903.77.52	- - - - Pentachlorofluoroethane	0	A
2903.77.53	- - - - Tetrachlorodifluoroethane	0	A
2903.77.54	- - - - Other chlorofluoroethanes	0	A
2903.77.55	- - - -Heptachlorofluoropropanes, hexachlorodifluoropropanes	0	A
2903.77.56	- - - -Pentachlorotrifluoropropanes, tetrachlorotetrafluoropropanes	0	A
2903.77.57	- - - - Trichloropentafluoropropanes, dichlorohexafluoropropanes	0	A
2903.77.58	- - - - Chloroheptafluoropropanes	0	A
2903.77.59	- - - - Other chlorofluoropropanes	0	A
2903.77.90	- - - Other	0	A
2903.78.00	- - Other perhalogenated derivatives	0	A
2903.79.11	- - - - Dichlorofluoromethane	0	A
2903.79.19	- - - - Other	0	A
2903.79.22	- - - - 2-chloro-1,1,1,2-tetrafluoroethane	0	A
2903.79.25	- - - - Trichlorofluoroethanes	0	A
2903.79.29	- - - - Other	0	A
2903.79.30	- - - Dibromochloropropane (DBCP)	0	A
2903.79.60	- - - Bromofluoromethane	0	A
2903.79.90	- - - Other	0	A
2903.81.00	- - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	0	A
2903.82.10	- - - Aldrin (ISO)	0	A
2903.82.20	- - - Chlordane (ISO)	0	A
2903.82.30	- - - Heptachlor (ISO)	0	A
2903.89.10	- - - Camphechlor (Toxaphene)	0	A
2903.89.20	- - - Mirex	0	A
2903.89.90	- - - Other	0	A
2903.91.00	- - Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	0	A
2903.92.10	- - - Hexachlorobenzene (ISO)	0	A

SAC Code	Description	Base Rate	Staging Category
2903.92.20	- - - DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	0	A
2903.99.10	- - - Pentachlorobenzene	0	A
2903.99.20	- - - Hexabromobiphenyl (CAS 36355-01-8)	0	A
2903.99.90	- - - Other	0	A
2904.10.00	- Derivatives containing only sulpho groups, their salts and ethyl esters	0	A
2904.20.00	- Derivatives containing only nitro or only nitroso groups	0	A
2904.90.10	- - Trichloronitromethane (Chloropicrin) (CAS 76-06-2)	0	A
2904.90.20	- - Perfluorooctane sulfonate	0	A
2904.90.90	- - Other	0	A
2905.11.00	- - Methanol (methyl alcohol)	0	A
2905.12.00	- - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	0	A
2905.13.00	- - Butan-1-ol (n-butyl alcohol)	0	A
2905.14.00	- - Other butanols	0	A
2905.16.00	- - Octanol (octyl alcohol) and its isomers	0	A
2905.17.00	- - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	0	A
2905.19.10	- - - Pentanol (amyl alcohol) and its isomers	0	A
2905.19.91	- - - - Pinacolyl alcohol (CAS 464-07-3)	0	A
2905.19.99	- - - - Other	0	A
2905.22.00	- - Acyclic terpene alcohols	0	A
2905.29.00	- - Other	0	A
2905.31.00	- - Ethylene glycol (ethanediol)	0	A
2905.32.00	- - Propylene glycol (propane-1,2-diol)	0	A
2905.39.00	- - Other	0	A
2905.41.00	- - 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	0	A
2905.42.00	- - Pentaerythritol (pentaerythrite)	0	A
2905.43.00	- - Mannitol	0	A
2905.44.00	- - D-glucitol (sorbitol)	0	A
2905.45.00	- - Glycerol	5	A
2905.49.00	- - Other	0	A
2905.51.00	- - Ethchlorvynol (INN)	0	A

SAC Code	Description	Base Rate	Staging Category
2905.59.00	- - Other	0	A
2906.11.00	- - Menthol	0	A
2906.12.00	- - Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	0	A
2906.13.00	- - Sterols and inositols	0	A
2906.19.10	- - - Terpeneols	0	A
2906.19.90	- - - Other	0	A
2906.21.00	- - Benzyl alcohol	0	A
2906.29.00	- - Other	0	A
2907.11.00	- - Phenol (hydroxybenzene) and its salts	0	A
2907.12.00	- - Cresols and their salts	0	A
2907.13.00	- - Octylphenol, nonylphenol and their isomers; salts thereof	0	A
2907.15.00	- - Naphthols and their salts	0	A
2907.19.10	- - - Xylenols and their salts	0	A
2907.19.90	- - - Other	0	A
2907.21.00	- - Resorcinol and its salts	0	A
2907.22.00	- - Hydroquinone and its salts	0	A
2907.23.00	- - 4,4'-Isopropylidenediphenol (bisphenol A, diphenylpropane) and its salts	0	A
2907.29.10	- - - Phenol-alcohols	0	A
2907.29.90	- - - Other	0	A
2908.11.00	- - Pentachlorophenol (ISO)	0	A
2908.19.00	- - Other	0	A
2908.91.00	- - Dinoseb (ISO) and its salts	0	A
2908.92.00	- - 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	0	A
2908.99.10	- - - Derivatives containing only sulpho groups, their salts and esters	0	A
2908.99.91	- - - - Picric acid (trinitrophenol) (CAS 88-89-1)	0	A
2908.99.99	- - - - Other	0	A
2909.11.00	- - Diethyl ether (ethyl oxide)	0	A
2909.19.00	- - Other	0	A
2909.20.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A
2909.30.10	- - Octabromodiphenyl ether	0	A

SAC Code	Description	Base Rate	Staging Category
2909.30.20	- - Pentabromodiphenyl ether	0	A
2909.30.90	- - Other	0	A
2909.41.00	- - 2,2'-Oxydiethanol (diethylene glycol; digol)	0	A
2909.43.00	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	0	A
2909.44.10	- - - Monomethyl ethers of ethylene glycol or of diethylene glycol	0	A
2909.44.90	- - - Other	0	A
2909.49.00	- - Other	0	A
2909.50.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A
2909.60.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A
2910.10.00	- Oxirane (ethylene oxide)	0	A
2910.20.00	- Methyloxirane (propylene oxide)	0	A
2910.30.00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	0	A
2910.40.00	- Dieldrin (ISO, INN)	0	A
2910.90.10	- - Endrin (ISO)	0	A
2910.90.90	- - Other	0	A
2911.00.00	ACETALS AND SEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	A
2912.11.00	- - Methanal (formaldehyde)	0	A
2912.12.00	- - Ethanal (acetaldehyde)	0	A
2912.19.10	- - - Butanal (butyraldehyde, normal isomer)	0	A
2912.19.90	- - - Other	0	A
2912.21.00	- - Benzaldehyde (benzoic aldehyde)	0	A
2912.29.00	- - Other	0	A
2912.41.00	- - Vanillin (methyl-protocatechuic aldehyde)	0	A

SAC Code	Description	Base Rate	Staging Category
2912.42.00	- - Ethylvanillin (ethyl protocatechuic aldehyde)	0	A
2912.49.10	- - - Aldehyde-alcohols	0	A
2912.49.90	- - - Other	0	A
2912.50.00	- Cyclic polymers of aldehydes	0	A
2912.60.00	- Paraformaldehyde	0	A
2913.00.00	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING 29.12	0	A
2914.11.00	- - Acetone	0	A
2914.12.00	- - Butanone (methyl ethyl ketone)	0	A
2914.13.00	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	0	A
2914.19.00	- - Other	0	A
2914.22.00	- - Cyclohexanone and methylcyclohexanones	0	A
2914.23.00	- - Ionones and methylionones	0	A
2914.29.10	- - - Camphor	0	A
2914.29.90	- - - Other	0	A
2914.31.00	- - Phenylacetone (phenylpropan-2-one)	0	A
2914.39.00	- - Other	0	A
2914.40.00	- Ketone-alcohols and ketone-aldehydes	0	A
2914.50.00	- Ketone-phenols and ketones with other oxygen function	0	A
2914.61.00	- - Anthraquinone	0	A
2914.69.00	- - Other	0	A
2914.70.10	- - Chlordecone	0	A
2914.70.90	- - Other	0	A
2915.11.00	- - Formic acid	0	A
2915.12.00	- - Salts of formic acid	0	A
2915.13.00	- - Esters of formic acid	0	A
2915.21.00	- - Acetic acid	0	A
2915.24.00	- - Acetic anhydride	0	A
2915.29.10	- - - Sodium acetate	0	A
2915.29.20	- - - Cobalt acetates	0	A
2915.29.90	- - - Other	0	A
2915.31.00	- - Ethyl acetate	0	A
2915.32.00	- - Vinyl acetate	0	A
2915.33.00	- - n-Butyl acetate	0	A

SAC Code	Description	Base Rate	Staging Category
2915.36.00	- - Dinoseb acetate (ISO)	0	A
2915.39.10	- - - Isobutyl acetate	0	A
2915.39.20	- - - 2-Ethoxyethyl acetate	0	A
2915.39.90	- - - Other	0	A
2915.40.00	- Mono-, di- or trichloroacetic acids, their salts and esters	0	A
2915.50.00	- Propionic acid, its salts and esters	0	A
2915.60.00	- Butanoic (butyric) acids, pentanoic (valeric) acids, their salts and esters	0	A
2915.70.00	- Palmitic acid, stearic acid, their salts and esters	0	A
2915.90.00	- Other	0	A
2916.11.00	- - Acrylic acid and its salts	0	A
2916.12.00	- - Esters of acrylic acid	0	A
2916.13.00	- - Methacrylic acid and its salts	0	A
2916.14.00	- - Esters of methacrylic acid	0	A
2916.15.00	- - Oleic, linoleic or linolenic acids, their salts and esters	0	A
2916.16.00	- - Binapacryl (ISO)	0	A
2916.19.00	- - Other	0	A
2916.20.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A
2916.31.00	- - Benzoic acid, its salts and esters	0	A
2916.32.00	- - Benzoyl peroxide and benzoyl chloride	0	A
2916.34.00	- - Phenylacetic acid and its salts	0	A
2916.39.10	- - - Esters of phenylacetic acid	0	A
2916.39.90	- - - Other	0	A
2917.11.00	- - Oxalic acid, its salts and esters	0	A
2917.12.10	- - - Dioctyl adipate, di-isobutyl adipate, didecyl adipate and di-isodecyl adipate	0	A
2917.12.90	- - - Other	0	A
2917.13.00	- - Azelaic acid, sebacic acid, their salts and esters	0	A
2917.14.00	- - Maleic anhydride	0	A
2917.19.00	- - Other	0	A

SAC Code	Description	Base Rate	Staging Category
2917.20.00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A
2917.32.10	- - - Of a purity of 99 % or more	0	A
2917.32.90	- - - Other	10	C
2917.33.00	- - Dinonyl or didecyl orthophthalates	0	A
2917.34.10	- - - Dibutyl orthophthalates	0	A
2917.34.90	- - - Other	0	A
2917.35.00	- - Phthalic anhydride	0	A
2917.36.00	- - Terephthalic acid and its salts	0	A
2917.37.00	- - Dimethyl terephthalate	0	A
2917.39.00	- - Other	0	A
2918.11.00	- - Lactic acid, its salts and esters	0	A
2918.12.00	- - Tartaric acid	0	A
2918.13.00	- - Salts and esters of tartaric acid	0	A
2918.14.00	- - Citric acid	0	A
2918.15.00	- - Salts and esters of citric acid	0	A
2918.16.00	- - Gluconic acid, its salts and esters	0	A
2918.18.00	- - Chlorobenzilate (ISO)	0	A
2918.19.10	- - - 2,2-Diphenyl-2-hydroxyacetic acid (CAS 76-93-7)	0	A
2918.19.90	- - - Other	0	A
2918.21.00	- - Salicylic acid and its salts	0	A
2918.22.00	- - O-Acetylsalicylic acid, its salts and esters	0	A
2918.23.00	- - Other esters of salicylic acid and their salts	0	A
2918.29.00	- - Other	0	A
2918.30.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A
2918.91.00	- - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	0	A
2918.99.00	- - Other	0	A
2919.10.00	- Tris (2,3-dibromopropyl) phosphate	0	A
2919.90.00	- Other	0	A

SAC Code	Description	Base Rate	Staging Category
2920.11.10	- - - Parathion (ISO)	0	A
2920.11.20	- - - Parathion-methyl (ISO) (methyl-parathion)	0	A
2920.19.00	- - Other	0	A
2920.90.11	- - - Trimethyl phosphite (CAS 121-45-9)	0	A
2920.90.12	- - - Triethyl phosphite (CAS 122-52-1)	0	A
2920.90.13	- - - Dimethyl phosphite (CAS 868-85-9)	0	A
2920.90.14	- - - Diethyl phosphite (CAS 762-04-9)	0	A
2920.90.19	- - - Other	0	A
2920.90.20	- - Endosulfan	0	A
2920.90.90	- - Other	0	A
2921.11.00	- - Methylamine, di- or trimethylamine and their salts	0	A
2921.19.10	- - - Diethylamine and its salts	0	A
2921.19.21	- - - - bis (2-chloroethyl) ethylamine (nitrogen mustard HN1) (CAS 538-07-8)	0	A
2921.19.22	- - - - bis (2-chloroethyl) methylamine (nitrogen mustard HN2) (CAS 51-75-2)	0	A
2921.19.23	- - - - tri (2-chloroethyl) amine (nitrogen mustard HN3) (CAS 555-77-1)	0	A
2921.19.24	- - - - Chlorides N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) ethylamine and corresponding protonated salts thereof	0	A
2921.19.29	- - - - Other	0	A
2921.19.90	- - - Other	0	A
2921.21.00	- - Ethylenediamine and its salts	0	A
2921.22.00	- - Hexamethylenediamine and its salts	0	A
2921.29.00	- - Other	0	A
2921.30.00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	0	A
2921.41.00	- - Aniline and its salts	0	A
2921.42.00	- - Aniline derivatives and their salts	0	A
2921.43.10	- - - Trifluralin (a,a,a-trifluoro- 2,6-dinitro-N,N-dipropyl-p-toluidine)	5	A
2921.43.20	- - - Toluidine	0	A
2921.43.30	- - - Chloromethylaniline	0	A
2921.43.90	- - - Other	0	A

SAC Code	Description	Base Rate	Staging Category
2921.44.00	- - Diphenylamine and its derivatives; salts thereof	0	A
2921.45.00	- - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	0	A
2921.46.00	- - Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), ethylamphetamine (INN), phencampamine (INN), phentermine (INN), lephetamine (INN), levamphetamine (INN) and mefenorex (INN); salts thereof	0	A
2921.49.00	- - Other	0	A
2921.51.00	- - o-, m-, p-Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	0	A
2921.59.00	- - Other	0	A
2922.11.00	- - Monoethanolamine and its salts	0	A
2922.12.00	- - Diethanolamine and its salts	0	A
2922.13.00	- - Triethanolamine and its salts	0	A
2922.14.00	- - Dextropropoxyphene (INN) and its salts	0	A
2922.19.11	- - - - N, N-dimethylaminoethanol (CAS 108-01-0) and corresponding protonated salts	0	A
2922.19.12	- - - - N,N-Diethylaminoethanol (CAS 100-37-8) and corresponding protonated salts	0	A
2922.19.19	- - - - Other	0	A
2922.19.20	- - - Ethyldiethanolamine (CAS 139-87-7)	0	A
2922.19.30	- - - Methyl-diethanolamine (CAS 105-59-9)	0	A
2922.19.90	- - - Other	0	A
2922.21.00	- - Aminonaphthosulphonic acids and their salts	0	A
2922.29.10	- - - Anisidines, dianisidines, phenetidines, and their salts	0	A
2922.29.90	- - - Other	0	A
2922.31.00	- - Amphepramone (INN), methadone (INN) and normethadone (INN); salts thereof	0	A

SAC Code	Description	Base Rate	Staging Category
2922.39.00	- - Other	0	A
2922.41.00	- - Lysine and its esters; salts thereof	0	A
2922.42.00	- - Glutamic acid and its salts	0	A
2922.43.00	- - Anthranilic acid and its salts	0	A
2922.44.00	- - Tilidine (INN) and its salts	0	A
2922.49.00	- - Other	0	A
2922.50.00	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	0	A
2923.10.00	- Choline and its salts	0	A
2923.20.00	- Lecithins and other phosphoaminolipids	0	A
2923.90.00	- Other	0	A
2924.11.00	- - Meprobamate (INN)	0	A
2924.12.10	- - - Fluoroacetamide (ISO)	0	A
2924.12.20	- - - Phosphamidon (ISO)	0	A
2924.12.30	- - - Monocrotophos (ISO)	0	A
2924.19.00	- - Other	0	A
2924.21.00	- - Ureines and their derivatives; salts thereof	0	A
2924.23.00	- - 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	0	A
2924.24.00	- - Ethinamate (INN)	0	A
2924.29.00	- - Other	0	A
2925.11.00	- - Saccharin and its salts	0	A
2925.12.00	- - Glutethimide (INN)	0	A
2925.19.00	- - Other	0	A
2925.21.00	- - Chlordimeform (ISO)	0	A
2925.29.00	- - Other	0	A
2926.10.00	- Acrylonitrile	0	A
2926.20.00	- 1-Cyanoguanidine (dicyandiamide)	0	A
2926.30.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	0	A
2926.90.00	- Other	0	A
2927.00.00	DIAZO-, AZO- OR AZOXY-COMPOUNDS	0	A
2928.00.00	ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE	0	A
2929.10.00	- Isocyanates	0	A

SAC Code	Description	Base Rate	Staging Category
2929.90.10	- - Dihalides N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) phosphoramidic	0	A
2929.90.20	- - N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) phosphoramidates dialkyl (methyl, ethyl, propyl (normal or iso propyl))	0	A
2929.90.90	- - Other	0	A
2930.20.00	- Thiocarbamates and dithiocarbamates	0	A
2930.30.00	- Thiuram mono-, di- or tetrasulphides	0	A
2930.40.00	- Methionine	0	A
2930.50.10	- - Methamidophos (ISO)	5	A
2930.50.20	- - Captafol (ISO)	0	A
2930.90.20	- - Dithiocarbonates (xanthates and xanthogenates)	0	A
2930.90.31	- - - 2-chloroethyl chloromethyl sulfide (CAS 2625-76-5)	0	A
2930.90.32	- - - bis (2-chloroethyl) sulfide (CAS 505-60-2)	0	A
2930.90.33	- - - bis (2-chloroethylthio) methane (CAS 63869-13-6)	0	A
2930.90.34	- - - 1,2-bis (2-chloroethyl(thio)) ethane (CAS 3563-36-8)	0	A
2930.90.35	- - - 1,3-Bis (2-chloroethylthio) n-propane (CAS 63905-10-2)	0	A
2930.90.36	- - - 1,4-Bis (2-chloroethylthio) n-butane (CAS 142868-93-7)	0	A
2930.90.37	- - - 1,5-bis (2-chloroethylthio) n-pentane (CAS 142868-94-8)	0	A
2930.90.38	- - - bis (2-chloroethylthiomethyl) ether (CAS 63918-90-1) and bis (2-chloroethylthioethyl) ether (CAS 63918-89-8)	0	A
2930.90.39	- - - Other	0	A
2930.90.41	- - - VX (S-2-diisopropylaminoethylethylmethylphosphonothiolate) (CAS 50782-69-9)	0	A
2930.90.49	- - - Other	0	A

SAC Code	Description	Base Rate	Staging Category
2930.90.91	- - - Amiton (O,O-Diethyl S-2-(diethylamino) ethyl phosphorothiolate) (CAS 78-53-5) and their corresponding alkylated or protonated salts	0	A
2930.90.92	- - N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) aminoethanethioles-2 and its corresponding protonated salts	0	A
2930.90.93	- - - Thiodiglycol (CAS 111-48-8)	0	A
2930.90.94	- - - Fonophos (O-Ethyl S-phenyl ethyl phosphonothiothionate) (CAS 944-22-9)	0	A
2930.90.99	- - - Other	0	A
2931.10.10	- - Tetramethyl lead	0	A
2931.10.20	- - Tetraethyl lead	0	A
2931.20.10	- - Tributyl stannan (CAS 688-73-3)	0	A
2931.20.90	- - Other	0	A
2931.90.10	- - Alkyl-lead, other than those specified in tariff subdivisions 2931.10.10 or 2931.10.20	0	A
2931.90.21	- - - Sarin (O-Isopropyl methylphosphonofluoridate) (CAS 107-44-8)	0	A
2931.90.22	- - - Soman (O-Pinacolyl methylphosphonofluoridate) (CAS 96-64-0)	0	A
2931.90.23	- - - Chlorosarin (O-Isopropyl methylphosphonochloridate) (CAS 1445-76-7)	0	A
2931.90.24	- - - Chlorosoman (O-pinacolyl methylphosphonochloridate) (CAS 7040-57-5)	0	A
2931.90.29	- - - Other	0	A
2931.90.31	- - - Tabun (O-Ethyl N,N-dimethyl phosphoramidocyanidate) (CAS 77-81-6)	0	A
2931.90.39	- - - Other	0	A
2931.90.41	- - - Lewisite 1 (2-Chlorovinylchloroarsine) (CAS 541-25-3)	0	A
2931.90.42	- - - Lewisite 2 (Bis(2-chlorovinyl)chloroarsine) (CAS 40334-69-8)	0	A

SAC Code	Description	Base Rate	Staging Category
2931.90.43	- - - Lewisite 3 (Tris-(2-Chlorovinyl) arsine) (CAS 403 34-70-1)	0	A
2931.90.49	- - - Other	0	A
2931.90.51	- - -DF (Methylphosphonyl difluoride) (CAS 676-99-3)	0	A
2931.90.59	- - - Other	0	A
2931.90.61	- - - QL (O-Ethyl O-2-diisopropylaminoethyl methylphosphonite) (CAS 57856-11-8)	0	A
2931.90.69	- - - Other	0	A
2931.90.71	- - - Methylphosphonyl dichloride (CAS 676-97-1)	0	A
2931.90.72	- - - Dimethyl methylphosphonate (CAS 756-79-6)	0	A
2931.90.79	- - - Other	0	A
2931.90.90	- - Other	0	A
2932.11.00	- - Tetrahydrofuran	0	A
2932.12.00	- - 2-Furaldehyde (furfuraldehyde)	0	A
2932.13.00	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	0	A
2932.19.00	- - Other	0	A
2932.20.10	- - Coumarin, methylcoumarins and ethylcoumarins	0	A
2932.20.90	- - Other lactones	0	A
2932.91.00	- - Isosafrole	0	A
2932.92.00	- - 1- (1,3-Benzodioxol-5-yl) propan-2-one	0	A
2932.93.00	- - Piperonal	0	A
2932.94.00	- - Safrole	0	A
2932.95.00	- - Tetrahydrocannabinols (all isomers)	0	A
2932.99.00	- - Other	0	A
2933.11.00	- - Phenazone (antipyrin) and its derivatives	0	A
2933.19.00	- - Other	0	A
2933.21.00	- - Hydantoin and its derivatives	0	A
2933.29.00	- - Other	0	A
2933.31.00	- - Pyridine and its salts	0	A
2933.32.00	- - Piperidine and its salts	0	A

SAC Code	Description	Base Rate	Staging Category
2933.33.00	- - Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	0	A
2933.39.10	- - - 3-Quinuclidinol (CAS 1619-34-7)	0	A
2933.39.20	- - - BZ (3-Quinuclidinyl benzilate) (CAS 6581-06-2)	0	A
2933.39.90	- - - Other	0	A
2933.41.00	- - Levorphanol (INN) and its salts	0	A
2933.49.00	- - Other	0	A
2933.52.00	- - Malonylurea (barbituric acid) and its salts	0	A
2933.53.00	- - Allobarbitol (INN), amobarbitol (INN), barbital (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	0	A
2933.54.00	- - Other derivatives of malonylurea (barbituric acid); salts thereof	0	A
2933.55.00	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	0	A
2933.59.00	- - Other	0	A
2933.61.00	- - Melamine	0	A
2933.69.00	- - Other	0	A
2933.71.00	- - 6-Hexanelactam (epsilon-caprolactam)	0	A
2933.72.00	- - Clobazam (INN) and methyprylon (INN)	0	A
2933.79.00	- - Other lactams	0	A

SAC Code	Description	Base Rate	Staging Category
2933.91.00	- - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	0	A
2933.99.00	- - Other	0	A
2934.10.00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	0	A
2934.20.00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	0	A
2934.30.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	0	A
2934.91.00	- - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	0	A
2934.99.00	- - Other	0	A
2935.00.00	SULPHONAMIDES	0	A
2936.21.10	- - - Retinyl palmitate	0	A
2936.21.90	- - - Other	0	A
2936.22.00	- - Vitamin B1 and its derivatives	0	A
2936.23.00	- - Vitamin B2 and its derivatives	0	A
2936.24.00	- - D- or DL-Pantothenic acid (vitamin B3 or vitamin B5) and its derivatives	0	A

SAC Code	Description	Base Rate	Staging Category
2936.25.00	- - Vitamin B6 and its derivatives	0	A
2936.26.00	- - Vitamin B12 and its derivatives	0	A
2936.27.00	- - Vitamin C and its derivatives	0	A
2936.28.00	- - Vitamin E and its derivatives	0	A
2936.29.00	- - Other vitamins and their derivatives	0	A
2936.90.10	- - Provitamins, unmixed	0	A
2936.90.90	- - Other	0	A
2937.11.00	- - Somatotropin, its derivatives and structural analogues	0	A
2937.12.00	- - Insulin and its salts	0	A
2937.19.00	- - Other	0	A
2937.21.00	- - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	0	A
2937.22.00	- - Halogenated derivatives of corticosteroidal hormones	0	A
2937.23.00	- - Oestrogens and progestogens	0	A
2937.29.00	- - Other	0	A
2937.50.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	0	A
2937.90.11	- - - Epinephrine (adrenaline)	0	A
2937.90.19	- - - Other	0	A
2937.90.20	- - Derivatives of amino acids	0	A
2937.90.90	- - Other	0	A
2938.10.00	- Rutoside (rutin) and its derivatives	0	A
2938.90.00	- Other	0	A
2939.11.00	- - Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	0	A
2939.19.00	- - Other	0	A
2939.20.10	- - Quinine and its salts	0	A
2939.20.90	- - Other	0	A
2939.30.00	- Caffeine and its salts	0	A

SAC Code	Description	Base Rate	Staging Category
2939.41.00	- - Ephedrine and its salts	0	A
2939.42.00	- - Pseudoephedrine (INN) and its salts	0	A
2939.43.00	- - Cathine (INN) and its salts	0	A
2939.44.00	- - Norephedrine and its salts	0	A
2939.49.00	- - Other	0	A
2939.51.00	- - Fenethylline (INN) and its salts	0	A
2939.59.00	- - Other	0	A
2939.61.00	- - Ergometrine (INN) and its salts	0	A
2939.62.00	- - Ergotamine (INN) and its salts	0	A
2939.63.00	- - Lysergic acid and its salts	0	A
2939.69.00	- - Other	0	A
2939.91.00	- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	0	A
2939.99.00	- - Other	0	A
2940.00.00	SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE (LEVULOSE); SUGAR ETHERS, SUGAR ACETALS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADING 29.37, 29.38 OR 29.39	0	A
2941.10.00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	0	A
2941.20.00	- Streptomycins and their derivatives; salts thereof	0	A
2941.30.00	- Tetracyclines and their derivatives; salts thereof	0	A
2941.40.00	- Chloramphenicol and its derivatives, salts thereof	0	A
2941.50.00	- Erythromycin and its derivatives; salts thereof	0	A
2941.90.00	- Other	0	A
2942.00.00	OTHER ORGANIC COMPOUNDS	0	A
3001.20.00	- Extracts of glands or other organs or of their secretions	0	A
3001.90.10	- - Human bones, organs and tissues, for grafts or transplants	0	A

SAC Code	Description	Base Rate	Staging Category
3001.90.20	- - Glands and other organs, dried, whether or not powdered	0	A
3001.90.90	- - Other	0	A
3002.10.10	- - Anti-snakebite sera, other than anti-cobra or anti-co ral snake sera	0	A
3002.10.90	- - Other	0	A
3002.20.00	- Vaccines for medicinal use	0	A
3002.30.00	- Vaccines for veterinary use	0	A
3002.90.10	- - Saxitoxin (CAS 35523-89-8)	0	A
3002.90.20	- - Ricin (CAS 9009-86-3)	0	A
3002.90.90	- - Other	0	A
3003.10.10	- - For human use	0	A
3003.10.20	- - For veterinary use	0	A
3003.20.10	- - For human use	0	A
3003.20.20	- - For veterinary use	0	A
3003.31.00	- - Containing insulin	0	A
3003.39.10	- - - For human use	0	A
3003.39.20	- - - For veterinary use	0	A
3003.40.11	- - - Containing ephedrine and its salts	0	A
3003.40.12	- - - Containing pseudoephedrine and its salts	0	A
3003.40.13	- - - Containing norephedrine and its salts	0	A
3003.40.19	- - - Other	0	A
3003.40.21	- - - Containing ephedrine and its salts	0	A
3003.40.22	- - - Containing pseudoephedrine and its salts	0	A
3003.40.23	- - - Containing norephedrine and its salts	0	A
3003.40.29	- - - Other	0	A
3003.90.11	- - - For human use	0	A
3003.90.12	- - - For veterinary use	0	A
3003.90.21	- - - For human use	0	A
3003.90.22	- - - For veterinary use	0	A
3003.90.91	- - - For human use	0	A
3003.90.92	- - - For veterinary use	0	A
3004.10.10	- - For human use	0	A
3004.10.20	- - For veterinary use	0	A
3004.20.10	- - For human use	0	A
3004.20.20	- - For veterinary use	0	A
3004.31.00	- - Containing insulin	0	A
3004.32.10	- - - For human use	0	A

SAC Code	Description	Base Rate	Staging Category
3004.32.20	- - - For veterinary use	0	A
3004.39.10	- - - For human use	0	A
3004.39.20	- - - For veterinary use	0	A
3004.40.11	- - - Containing ephedrine and its salts	0	A
3004.40.12	- - - Containing pseudoephedrine and its salts	0	A
3004.40.13	- - - Containing norephedrine and its salts	0	A
3004.40.19	- - - Other	0	A
3004.40.21	- - - Containing ephedrine and its salts	0	A
3004.40.22	- - - Containing pseudoephedrine and its salts	0	A
3004.40.23	- - - Containing norephedrine and its salts	0	A
3004.40.29	- - - Other	0	A
3004.50.10	- - For human use	0	A
3004.50.20	- - For veterinary use	0	A
3004.90.11	- - - For human use	0	A
3004.90.12	- - - For veterinary use	0	A
3004.90.21	- - - For human use	0	A
3004.90.22	- - - For veterinary use	0	A
3004.90.91	- - - For human use	0	A
3004.90.92	- - - For veterinary use	0	A
3005.10.00	- Adhesive dressings and other articles having an adhesive layer	0	A
3005.90.00	- Other	5	C
3006.10.00	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	0	A
3006.20.00	- Blood-grouping reagents	0	A
3006.30.10	- - Opacifying preparations	0	A
3006.30.20	- - Diagnostic reagents	0	A
3006.40.00	- Dental cements and other dental fillings; bone reconstruction cements	0	A
3006.50.00	- First-aid boxes and kits	5	A

SAC Code	Description	Base Rate	Staging Category
3006.60.00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0	A
3006.70.00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	0	A
3006.91.00	- - Appliances identifiable for ostomy use	0	A
3006.92.00	- - Pharmaceutical waste	15	A
3101.00.00	ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILISERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE PRODUCTS	0	A
3102.10.00	- Urea, whether or not in aqueous solution	0	A
3102.21.00	- - Ammonium sulphate	0	A
3102.29.00	- - Other	0	A
3102.30.00	- Ammonium nitrate, whether or not in aqueous solution	0	A
3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	0	A
3102.50.00	- Sodium nitrate	0	A
3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	0	A
3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	0	A
3102.90.10	- - Calcium cyanamide	0	A
3102.90.90	- - Other	0	A
3103.10.00	- Superphosphates	0	A
3103.90.10	- - Basic slag	0	A
3103.90.90	- - Other	0	A
3104.20.00	- Potassium chloride	0	A
3104.30.00	- Potassium sulphate	0	A
3104.90.10	- - Carnallite, sylvite and other natural potassium salts, in raw form	0	A

SAC Code	Description	Base Rate	Staging Category
3104.90.90	- - Other	0	A
3105.10.00	- Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	0	A
3105.20.00	- Mineral or chemical fertilisers containing the three fertilising elements: nitrogen, phosphorus and potassium	0	A
3105.30.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	0	A
3105.40.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	0	A
3105.51.00	- - Containing nitrates and phosphates	0	A
3105.59.00	- - Other	0	A
3105.60.00	- Mineral or chemical fertilisers containing the two fertilising elements: phosphorus and potassium	0	A
3105.90.00	- Other	0	A
3201.10.00	- Quebracho extract	0	A
3201.20.00	- Wattle extract	0	A
3201.90.00	- Other	0	A
3202.10.00	- Synthetic organic tanning substances	0	A
3202.90.00	- Other	0	A
3203.00.00	COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCLUDING DYEING EXTRACTS BUT EXCLUDING ANIMAL BLACK), WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN	0	A
3204.11.00	- - Disperse dyes and preparations based thereon	0	A
3204.12.00	- - Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon	0	A

SAC Code	Description	Base Rate	Staging Category
3204.13.00	- - Basic dyes and preparations based thereon	0	A
3204.14.00	- - Direct dyes and preparations based thereon	0	A
3204.15.00	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon	0	A
3204.16.00	- - Reactive dyes and preparations based thereon	0	A
3204.17.00	- - Pigments and preparations based thereon	0	A
3204.19.00	- - Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	0	A
3204.20.00	- Synthetic organic products of the kind used as fluorescent brightening agents	0	A
3204.90.00	- Other	0	A
3205.00.00	COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES	0	A
3206.11.00	- - Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	0	A
3206.19.00	- - Other	0	A
3206.20.00	- Pigments and preparations based on chromium compounds	0	A
3206.41.00	- - Ultramarine and preparations based thereon	0	A
3206.42.00	- - Lithopone and other pigments and preparations based on zinc sulphide	0	A
3206.49.10	- - - Pigments and preparations based on cadmium compounds	0	A
3206.49.20	- - - Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	0	A
3206.49.90	- - - Other	0	A
3206.50.00	- Inorganic products of the kind used as luminophores	0	A

SAC Code	Description	Base Rate	Staging Category
3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	0	A
3207.20.00	- Vitriifiable enamels and glazes, engobes (slips) and similar preparations	0	A
3207.30.00	- Liquid lustres and similar preparations	0	A
3207.40.00	- Glass frit and other glass, in the form of powder, granules or flakes	0	A
3208.10.10	- - Oven drying anti-rust enamel paints, for coating metal strips	0	A
3208.10.20	- - Printer's varnish	0	A
3208.10.30	- - Colourless varnish, for curing concrete for road construction	0	A
3208.10.40	- - Put up in aerosol containers	15	G
3208.10.50	- - Solutions as defined in note 4 of this Chapter	0	A
3208.10.90	- - Other	15	G
3208.20.10	- - Printer's varnish	0	A
3208.20.20	- - Colourless varnish, for curing concrete for road construction	0	A
3208.20.30	- - Put up in aerosol containers	15	G
3208.20.40	- - Solutions as defined in note 4 of this chapter	0	A
3208.20.90	- - Other	15	G
3208.90.10	- - Solutions as defined in note 4 of this chapter	0	A
3208.90.20	- - Printer's varnish	0	A
3208.90.30	- - Colourless varnish, for curing concrete for road construction	0	A
3208.90.40	- - Epoxyphenolic paints and varnishes for sanitary use	0	A
3208.90.50	- - Put up in aerosol containers	15	G
3208.90.91	- - - Other paints	15	G
3208.90.92	- - - Other varnishes	15	G
3209.10.10	- - Printer's varnish	0	A
3209.10.90	- - Other	15	G
3209.90.10	- - Other paints	15	G
3209.90.20	- - Other varnishes	15	G
3210.00.10	- Prepared water pigments of the kind used for finishing leather	0	A

SAC Code	Description	Base Rate	Staging Category
3210.00.90	- Other	15	G
3211.00.00	PREPARED DRIERS	0	A
3212.10.00	- Stamping foils	0	A
3212.90.10	- - Aluminium powder dispersed in non-aqueous media	5	E
3212.90.20	- - Other pigments dispersed in non-aqueous media	0	A
3212.90.90	- - Other	5	E
3213.10.00	- Colours in sets	5	G
3213.90.00	- Other	5	G
3214.10.11	- - - Based on acrylic polymers or polyesters	5	G
3214.10.19	- - - Other	0	A
3214.10.20	- - Painters' fillings	5	G
3214.90.00	- Other	5	G
3215.11.10	- - - Offset printing ink	0	A
3215.11.20	- - - For retouching negatives for printing	0	A
3215.11.30	- - - Screen printing ink	0	A
3215.11.90	- - - Other	10	C
3215.19.10	- - - Offset printing ink	0	A
3215.19.20	- - - For retouching negatives for printing	0	A
3215.19.30	- - - Screen printing ink	0	A
3215.19.90	- - - Other	10	C
3215.90.00	- Other	0	A
3301.12.00	- - Of orange	0	A
3301.13.00	- - Of lemon	0	A
3301.19.10	- - - Of bergamot	0	A
3301.19.20	- - - Of lime	0	A
3301.19.90	- - - Other	0	A
3301.24.00	- - Of peppermint (Mentha piperita)	0	A
3301.25.00	- - Of other mints	0	A
3301.29.10	- - - Of geranium	0	A
3301.29.20	- - - Of jasmine	0	A
3301.29.30	- - - Of lavender or of lavandin	0	A
3301.29.40	- - - Of vetiver	0	A
3301.29.90	- - - Other	0	A
3301.30.00	- Resinoids	0	A
3301.90.00	- Other	0	A
3302.10.10	- - Of a kind used in the food industries	5	C

SAC Code	Description	Base Rate	Staging Category
3302.10.20	- - Of a kind used in the drinks industries, whether or not containing ethyl alcohol	0	A
3302.90.10	- - Of a kind used in the tobacco industry	0	A
3302.90.20	- - Of a kind used in the oral hygiene or dental industries	0	A
3302.90.90	- - Other	5	E
3303.00.00	PERFUMES AND TOILET WATERS	15	E
3304.10.00	- Lip make-up preparations	15	E
3304.20.00	- Eye make-up preparations	15	E
3304.30.00	- Manicure or pedicure preparations	15	E
3304.91.00	- - Powders, whether or not compressed	15	E
3304.99.00	- - Other	15	E
3305.10.00	- Shampoos	15	E
3305.20.00	- Preparations for permanent waving or straightening	15	E
3305.30.00	- Hair lacquers	15	E
3305.90.00	- Other	15	G
3306.10.00	- Dentifrices	15	E
3306.20.00	- Yarn used to clean between the teeth (dental floss)	15	A
3306.90.00	- Other	15	E
3307.10.00	- Pre-shave, shaving or aftershave preparations	15	E
3307.20.00	- Personal deodorants and antiperspirants	15	E
3307.30.00	- Perfumed bath salts and other bath preparations	15	E
3307.41.00	- - "Agarbatti" and other odoriferous preparations which operate by burning	15	C
3307.49.00	- - Other	15	G
3307.90.10	- - Contact lens solutions or artificial eye solutions, including artificial tears	5	E
3307.90.90	- - Other	15	E
3401.11.11	- - - - Medicated, other than disinfectant	5	E
3401.11.19	- - - - Other	15	E
3401.11.20	- - - Organic surface-active products and preparations for use as soap	10	E
3401.11.30	- - - Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	5	E

SAC Code	Description	Base Rate	Staging Category
3401.19.00	- - Other	15	E
3401.20.10	- - Liquid soap, medicated (other than disinfectant)	5	E
3401.20.90	- - Other	15	E
3401.30.00	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	15	G
3402.11.10	- - - Water-soluble salts of alkylaryl sulphonic acids	10	E
3402.11.90	- - - Other	0	A
3402.12.00	- - Cationic	0	A
3402.13.00	- - Non-ionic	0	A
3402.19.00	- - Other	0	A
3402.20.00	- Preparations put up for retail sale	15	E
3402.90.11	- - - Based on water-soluble salts of alkylaryl sulphonic acids or phosphoric esters	10	G
3402.90.19	- - - Other	5	G
3402.90.20	- - Washing preparations and cleaning preparations	15	E
3403.11.00	- - Preparations for the treatment of textile materials, leather, furskins or other materials	0	A
3403.19.00	- - Other	0	A
3403.91.10	- - - Of a kind used for the oil or grease treatment of leather, with a basis of diethanolamines and oxidised or sulphonated oils	5	C
3403.91.90	- - - Other	0	A
3403.99.00	- - Other	0	A
3404.20.00	- Of poly(oxyethylene) (polyethylene glycol)	0	A
3404.90.10	- - Of chemically modified lignite	0	A
3404.90.90	- - Other	0	A
3405.10.00	- Polishes, creams and similar preparations for footwear or leather	15	E

SAC Code	Description	Base Rate	Staging Category
3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	15	E
3405.30.00	- Polishes (lustres) and similar preparations for coachwork, other than metal polishes	15	E
3405.40.00	- Scouring pastes and powders and other scouring preparations	15	E
3405.90.10	- - Waxes containing solvents or emulsified, not containing other added substances	0	A
3405.90.20	- - Metal polishes, in containers of a net content of 1 kg or more	5	A
3405.90.90	- - Other	15	E
3406.00.00	CANDLES, TAPERS AND THE LIKE	15	E
3407.00.00	MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS KNOWN AS "DENTAL WAX" OR AS "DENTAL IMPRESSION COMPOUNDS", PUT UP IN SETS, IN PACKINGS FOR RETAIL SALE OR IN PLATES, HORSESHOE SHAPES, STICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER	5	A
3501.10.00	- Casein	0	A
3501.90.00	- Other	5	C
3502.11.00	- - Dried	0	A
3502.19.00	- - Other	0	A
3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	0	A
3502.90.00	- Other	0	A
3503.00.10	- Gelatin and derivatives thereof	0	A
3503.00.90	- Other	5	C

SAC Code	Description	Base Rate	Staging Category
3504.00.00	PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HYDROLYSATE POWDER, WHETHER OR NOT CHROMED	0	A
3505.10.10	- - Dextrins	0	A
3505.10.20	- - Pregelatinised or esterified starch	0	A
3505.10.90	- - Other	5	E
3505.20.00	- Glues	10	E
3506.10.00	- Products of any kind suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	15	A
3506.91.10	- - - Prepared thermoplastic adhesives based on polyamides or polyesters, with a melting point of between 180 °C and 240 °C	5	C
3506.91.20	- - - Thermoplastic adhesive based on styrene-butadiene copolymers and hydrocarbon resins with a melting temperature above 75 °C	0	A
3506.91.90	- - - Other	15	E
3506.99.00	- - Other	15	E
3507.10.00	- Rennet and concentrates thereof	0	A
3507.90.00	- Other	0	A
3601.00.00	PROPELLENT POWDERS	0	A
3602.00.10	- Based on ammonium nitrate	15	A
3602.00.90	- Other	10	A
3603.00.00	SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS	0	A
3604.10.00	- Fireworks	15	A
3604.90.00	- Other	15	A
3605.00.00	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 36.04	15	G

SAC Code	Description	Base Rate	Staging Category
3606.10.00	- Liquid or liquefied-gas fuels in containers of the kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	15	A
3606.90.10	- - Ferro-cerium and other pyrophoric alloys	5	A
3606.90.90	- - Other	15	A
3701.10.00	- For X-ray	0	A
3701.20.00	- Instant print film	10	A
3701.30.10	- - Photomechanical process plates of the type used in photolithography, heliography, photoengraving, etc.	0	A
3701.30.90	- - Other	10	A
3701.91.00	- - For colour photography (polychrome)	10	A
3701.99.00	- - Other	10	A
3702.10.00	- For X-ray	0	A
3702.31.10	- - - Instant print film	10	A
3702.31.90	- - - Other	10	A
3702.32.10	- - - Instant print film	10	A
3702.32.90	- - - Other	10	A
3702.39.10	- - - Instant print film	10	A
3702.39.90	- - - Other	10	A
3702.41.10	- - - Instant print film	10	A
3702.41.90	- - - Other	10	A
3702.42.10	- - - Instant print film	10	A
3702.42.90	- - - Other	10	A
3702.43.10	- - - Instant print film	10	A
3702.43.90	- - - Other	10	A
3702.44.10	- - - Instant print film	10	A
3702.44.90	- - - Other	10	A
3702.52.10	- - - Of a length not exceeding 14 m	10	A
3702.52.20	- - - Of a length exceeding 14 m	10	A
3702.53.00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	10	A
3702.54.00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than f or slides	10	A

SAC Code	Description	Base Rate	Staging Category
3702.55.00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10	A
3702.56.00	- - Of a width exceeding 35 mm	10	A
3702.96.00	- - Of a width not exceeding 35 mm and of a length not exceeding 30 m	10	A
3702.97.00	- - Of a width not exceeding 35 mm and of a length exceeding 30 m	10	A
3702.98.00	- - Of a width exceeding 35 mm	10	A
3703.10.00	- In rolls of a width exceeding 610 mm	10	A
3703.20.00	- Other, for colour photography (polychrome)	0	A
3703.90.10	- - Heliographic paper, for monochrome photography	10	A
3703.90.90	- - Other	10	A
3704.00.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	10	A
3705.10.00	- For offset reproduction	10	A
3705.90.10	- - Microfilm	10	A
3705.90.90	- - Other	10	A
3706.10.00	- Of a width of 35 mm or more	5	A
3706.90.00	- Other	5	A
3707.10.00	- Sensitising emulsions	0	A
3707.90.00	- Other	0	A
3801.10.00	- Artificial graphite	0	A
3801.20.00	- Colloidal or semi-colloidal graphite	0	A
3801.30.00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	0	A
3801.90.00	- Other	0	A
3802.10.00	- Activated carbon	0	A
3802.90.00	- Other	0	A
3803.00.00	TALL OIL, WHETHER OR NOT REFINED	0	A
3804.00.00	RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF HEADING 38.03	0	A

SAC Code	Description	Base Rate	Staging Category
3805.10.00	- Gum, wood or sulphate turpentine oils (sulphate turpentine)	5	C
3805.90.10	- - Pine oil	5	C
3805.90.90	- - Other	5	C
3806.10.00	- Rosin and resin acids	5	C
3806.20.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	5	C
3806.30.00	- Ester gums	0	A
3806.90.00	- Other	5	C
3807.00.00	WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWERS PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH	0	A
3808.50.11	- - - In articles such as tablets and candles, that act due to combustion, and fly-papers	10	E
3808.50.12	- - - Containing DDT, aldrin, dieldrin, toxaphene, chlordimeform, chlordane, heptachlor	5	E
3808.50.13	- - - Containing binapacryl, 1,2-dibromoethane, ethylene dichloride, parathion	5	E
3808.50.14	- - - Containing lindane, mercury compounds, fluoroacetamide, pentachlorophenol, monocrotophos, phosphamidon	5	E
3808.50.15	- - - Based on methamidophos and methyl parathion	5	E
3808.50.16	- - - Cyclohexane, 1,2,3,4,5,6 hexachloro (HCH)	5	E
3808.50.19	- - - Other	5	G
3808.50.21	- - - With a base of chromated copper arsenate, of the kind used for preserving wood, in containers of a net content of 125 kg or more	0	A

SAC Code	Description	Base Rate	Staging Category
3808.50.22	- - - Containing hexachlorobenzene, pentachlorophenol, binapacryl, oxides of mercury	5	E
3808.50.23	- - - Containing captafol	5	E
3808.50.29	- - - Other	5	G
3808.50.31	- - - Containing dinoseb (ISO)	5	E
3808.50.32	- - - Containing 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic)	5	E
3808.50.39	- - - Other	5	E
3808.50.40	- - Disinfectants	15	E
3808.50.51	- - - Containing fluoroacetamide	10	E
3808.50.59	- - - Other	10	E
3808.50.92	- - - Containing chlorobenzilate, phosphamidon	5	E
3808.50.93	- - - Dry powder formulations with a mixture containing mainly: benomyl (CAS 17804-35-2), carbofuran (CAS 1563-66-2) and thiram (CAS 137-26-8)	5	E
3808.50.99	- - - Other	5	E
3808.91.10	- - - In articles such as tablets and candles, that act due to combustion, and fly-papers	10	E
3808.91.20	- - - Containing endrin	5	E
3808.91.31	- - - - Containing chloropicrin at a rate not less than 30% by weight	5	E
3808.91.39	- - - - Other	5	E
3808.91.40	- - - - Containing chloropicrin at a rate not less than 30% by weight other than those referred to in subdivision 3808.91.31	5	E
3808.91.50	- - - - Mirex or declordano	5	E
3808.91.90	- - - Other	5	G
3808.92.10	- - - With a base of chromated copper arsenate, of the kind used for preserving wood, in containers of a net content of 125 kg or more	0	A
3808.92.90	- - - Other	5	G
3808.93.00	- - Herbicides, anti-sprouting products and plant-growth regulators	5	E
3808.94.10	- - - Based on pine oil and quaternary ammonium surface-active agents	15	E

SAC Code	Description	Base Rate	Staging Category
3808.94.90	- - - Other	15	G
3808.99.10	- - - Rodenticides	10	E
3808.99.21	- - - - Containing chloropicrin at a rate not less than 30% by weight	5	E
3808.99.29	- - - - Other	5	E
3808.99.30	- - - - Containing chloropicrin at a rate not less than 30% by weight other than those referred to in tariff subdivision 3808.99.21	5	E
3808.99.90	- - - Other	5	E
3809.10.00	- With a basis of amylaceous substances	5	C
3809.91.00	- - Of a kind used in the textile or like industries	5	C
3809.92.00	- - Of a kind used in the paper or like industries	5	C
3809.93.00	- - Of a kind used in the leather or like industries	5	C
3810.10.00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	0	A
3810.90.00	- Other	0	A
3811.11.00	- - Based on lead compounds	5	A
3811.19.00	- - Other	5	C
3811.21.10	- - - Containing 30 % or more but not more than 40 % of such oils	0	A
3811.21.90	- - - Other	0	A
3811.29.00	- - Other	0	A
3811.90.00	- Other	5	C
3812.10.00	- Prepared rubber accelerators	0	A
3812.20.00	- Compound plasticisers for rubber or plastics	5	C
3812.30.10	- - For rubber	0	A
3812.30.21	- - - Stabilisers for poly(vinyl chloride) (PVC) based on organic salts of heavy metals	0	A
3812.30.29	- - - Other	0	A
3813.00.00	PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES	0	A
3814.00.10	- Solvents and thinners	5	C

SAC Code	Description	Base Rate	Staging Category
3814.00.90	- Other	0	A
3815.11.00	- - With nickel or nickel compounds as the active substance	0	A
3815.12.00	- - With precious metal or precious metal compounds as the active substance	0	A
3815.19.00	- - Other	0	A
3815.90.10	- - Catalysts based on methyl ethyl ketone peroxide or organo-cobalt compounds	10	E
3815.90.90	- - Other	0	A
3816.00.00	REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING 38.01	0	A
3817.00.10	- Mixed alkylbenzenes	0	A
3817.00.20	- Mixed alkyl naphthalenes	0	A
3818.00.00	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; Chemical Compounds Doped For Use In Electronics	0	A
3819.00.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	10	E
3820.00.00	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	5	C
3821.00.10	- Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like)	0	A
3821.00.20	- Prepared culture media for the development or maintenance of plant, human or animal cells	10	C

SAC Code	Description	Base Rate	Staging Category
3822.00.00	DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING 30.02 OR 30.06; CERTIFIED REFERENCE MATERIALS	0	A
3823.11.00	- - Stearic acid	0	A
3823.12.00	- - Oleic acid	0	A
3823.13.00	- - Tall oil fatty acids	0	A
3823.19.00	- - Other	0	A
3823.70.00	- Industrial fatty alcohols	0	A
3824.10.10	- - Based on natural resinous products	0	A
3824.10.90	- - Other	0	A
3824.30.00	- Non-agglomerated metal carbides mixed together or with metallic binders	0	A
3824.40.00	- Prepared additives for cements, mortars or concretes	0	A
3824.50.00	- Non-refractory mortars and concretes	0	A
3824.60.00	- Sorbitol other than that of subheading 2905.44	0	A
3824.71.00	- - Containing chlorofluorocarbons (CFC), whether or not containing hydrochlorofluorocarbons (HCFC), perfluorocarbons (PFC) or hydrofluorocarbons (HFC)	0	A
3824.72.00	- - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	0	A
3824.73.00	- - Containing hydrobromofluorocarbons (HBFC)	0	A
3824.74.00	- - Containing hydrochlorofluorocarbons (HCFC), whether or not containing perfluorocarbons (PFC) or hydrofluorocarbons (HFC), but not containing chlorofluorocarbons (CFC)	0	A
3824.75.00	- - Containing carbon tetrachloride	10	C
3824.76.00	- - Containing 1,1,1-trichloroethane (methylchloroform)	10	C

SAC Code	Description	Base Rate	Staging Category
3824.77.00	- - Containing bromomethane (methyl bromide) or bromochloromethane	0	A
3824.78.00	- - Containing perfluorocarbons (PFC) or hydrofluorocarbons (HFC), but not containing chlorofluorocarbons (CFC) or hydrochlorofluorocarbons (HCFC)	0	A
3824.79.00	- - Other	0	A
3824.81.00	- - Containing oxirane (ethylene oxide)	10	C
3824.82.00	- - Containing polychlorinated biphenyls (PCB), polychlorinated terphenyls (PCT) or polybrominated biphenyls (PBB)	10	C
3824.83.00	- - Containing tris (2,3-dibromopropyl) phosphate	10	C
3824.90.10	- - Preparations for rubber or plastics, not elsewhere specified or included	0	A
3824.90.20	- - Gelling agents, hardeners, anti-peeling agents and other preparations for paint and varnish, not elsewhere specified or included	0	A
3824.90.30	- - Preparations of the kind used in the manufactures of inks and other preparations used in printing, not elsewhere specified or included	0	A
3824.90.40	- - Additives and other preparations for electrolytic baths for electro-deposition on metal strips	0	A
3824.90.51	- - - Of alkylbenzene sulphonic acids and their derivatives	10	E
3824.90.59	- - - Other	10	E
3824.90.60	- - Other inorganic preparations, including mixtures of trace elements	0	A
3824.90.70	- - Fluids with a basis of diphenyl for use as refrigerants	0	A
3824.90.80	- - Articles producing a lighting effect for signalling and safety purposes	0	A
3824.90.91	- - - Naphthenic acids, their water-insoluble salts and their esters	0	A

SAC Code	Description	Base Rate	Staging Category
3824.90.92	- - With a basis of ethylenebisdithiocarbamate manganese complex with zinc ion, with a concentration greater than or equal to 85%	0	A
3824.90.99	- - - Other	10	C
3825.10.00	- Municipal waste	10	C
3825.20.00	- Sewage sludge	10	C
3825.30.00	- Clinical waste	10	C
3825.41.00	- - Halogenated	10	C
3825.49.00	- - Other	10	C
3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	10	C
3825.61.00	- - Mainly containing organic constituents	10	C
3825.69.00	- - Other	10	C
3825.90.00	- Other	10	C
3826.00.00	BIODIESEL AND MIXTURES THEREOF, NOT CONTAINING OR CONTAINING LESS THAN 70 PERCENT BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MATERIALS	10	E
3901.10.00	- Polyethylene having a specific gravity of less than 0.94	0	A
3901.20.00	- Polyethylene having a specific gravity of 0.94 or more	0	A
3901.30.00	- Ethylene-vinyl acetate copolymers	0	A
3901.90.00	- Other	0	A
3902.10.00	- Polypropylene	0	A
3902.20.00	- Polyisobutylene	0	A
3902.30.00	- Propylene copolymers	0	A
3902.90.00	- Other	0	A
3903.11.00	- - Expansible	0	A
3903.19.00	- - Other	0	A
3903.20.00	- Styrene-acrylonitrile (SAN) copolymers	0	A
3903.30.00	- Acrylonitrile-butadiene-styrene (ABS) copolymers	0	A
3903.90.00	- Other	0	A

SAC Code	Description	Base Rate	Staging Category
3904.10.00	- Poly (vinyl chloride), not mixed with any other substances	0	A
3904.21.10	- - - Granules, flakes, lumps and powders of poly (vinyl chloride) (PVC) (known commercially as PVC compound)	5	E
3904.21.20	- - - In other primary forms, food or pharmaceutical grade	5	E
3904.21.90	- - - Other	0	A
3904.22.10	- - - Granules, flakes, lumps and powders of poly (vinyl chloride) (PVC) (known commercially as PVC compound)	5	E
3904.22.90	- - - Other	0	A
3904.30.00	- Vinyl chloride-vinyl acetate copolymers	0	A
3904.40.00	- Other vinyl chloride copolymers	0	A
3904.50.00	- Vinylidene chloride polymers	0	A
3904.61.00	- - Polytetrafluoroethylene	0	A
3904.69.00	- - Other	0	A
3904.90.00	- Other	0	A
3905.12.00	- - In aqueous dispersion	0	A
3905.19.00	- - Other	0	A
3905.21.00	- - In aqueous dispersion	0	A
3905.29.00	- - Other	0	A
3905.30.00	- Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups	0	A
3905.91.00	- - Copolymers	0	A
3905.99.00	- - Other	0	A
3906.10.00	- Poly (methyl methacrylate)	0	A
3906.90.00	- Other	0	A
3907.10.00	- Polyacetals	0	A
3907.20.00	- Other polyethers	0	A
3907.30.00	- Epoxide resins	0	A
3907.40.00	- Polycarbonates	0	A
3907.50.10	- - Containing drying oils or palm oil	5	E
3907.50.90	- - Other	0	A
3907.60.00	- Poly (ethylene terephthalate)	0	A
3907.70.00	- Poly (lactic acid)	0	A
3907.91.20	- - - Isophthalic	0	A
3907.91.80	- - - Other	5	A

SAC Code	Description	Base Rate	Staging Category
3907.99.10	- - - In solution in styrene	5	A
3907.99.90	- - - Other	0	A
3908.10.00	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	0	A
3908.90.00	- Other	0	A
3909.10.00	- Urea resins; thiourea resins	0	A
3909.20.00	- Melamine resins	0	A
3909.30.00	- Other amino-resins	0	A
3909.40.00	- Phenolic resins	0	A
3909.50.00	- Polyurethanes	0	A
3910.00.00	SILICONES IN PRIMARY FORMS	0	A
3911.10.00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	0	A
3911.90.00	- Other	0	A
3912.11.00	- - Non-plasticised	0	A
3912.12.00	- - Plasticised	0	A
3912.20.00	- Cellulose nitrates (including collodions)	0	A
3912.31.00	- - Carboxymethylcellulose and its salts	0	A
3912.39.00	- - Other	0	A
3912.90.00	- Other	0	A
3913.10.00	- Alginic acid, its salts and esters	0	A
3913.90.00	- Other	0	A
3914.00.00	ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS 39.01 TO 39.13, IN PRIMARY FORMS	0	A
3915.10.00	- Of polymers of ethylene	0	A
3915.20.00	- Of polymers of styrene	0	A
3915.30.00	- Of polymers of vinyl chloride	0	A
3915.90.00	- Of other plastics	0	A
3916.10.10	- - Monofilaments	5	A
3916.10.90	- - Other	0	A
3916.20.10	- - Monofilaments	5	E
3916.20.90	- - Other	0	A
3916.90.11	- - - Of nylon	0	A
3916.90.19	- - - Other	5	E
3916.90.90	- - Other	0	A
3917.10.00	- Artificial guts of hardened protein or of cellulosic plastics	0	A
3917.21.00	- - Of polymers of ethylene	5	G

SAC Code	Description	Base Rate	Staging Category
3917.22.00	- - Of polymers of propylene	5	G
3917.23.10	- - - Tubes, pipes and hoses of poly(vinyl chloride) (PVC) of an external diameter exceeding 26 mm but not exceeding 400 mm	15	X
3917.23.20	- - - Tubes, pipes and hoses of poly(vinyl chloride) (PVC) or of chlorinated poly(vinyl chloride) (C-PVC) of an external diameter not exceeding 26 mm	15	X
3917.23.30	- - - Tubes, pipes and hoses of poly(vinyl chloride) (PVC) or of chlorinated poly(vinyl chloride) (C-PVC), whether or not metallized, of an external diameter of less than 40 mm, with or without fittings, for emptying sinks and wash basins	15	G
3917.23.90	- - - Other	5	E
3917.29.10	- - - Tubes of epoxy resins reinforced with glass fiber, of the kind used for conducting hydrocarbons, subterraneously	0	A
3917.29.90	- - - Other	5	G
3917.31.00	- - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	5	G
3917.32.11	- - - With a strip fitted with emitters or drippers for a drip irrigation system	0	A
3917.32.19	- - - - Other	15	G
3917.32.30	- - - Flexible tubes, pipes and hoses, corrugated	5	G
3917.32.40	- - - Hoses of poly (vinyl chloride) (PVC) of an external diameter of 12.5 mm or more but no more than 51 mm	15	G
3917.32.50	- - - Tubular casings of poly (vinylidene chloride) (PVDC), printed	0	A
3917.32.90	- - - Other	5	X

SAC Code	Description	Base Rate	Staging Category
3917.33.20	- - - Hoses of polyethylene or of poly (vinyl chloride) (PVC) of an external diameter of 12.5 mm or more but no more than 51 mm	15	G
3917.33.90	- - - Other	5	G
3917.39.20	- - - Flexible tubes, pipes and hoses, corrugated	5	E
3917.39.90	- - - Other	5	G
3917.40.10	- - - Of poly (vinyl chloride) (PVC), of an external diameter not exceeding 110 mm	15	X
3917.40.20	- - Other, of the kind used for drip-irrigation system tubes, pipes and hoses as specified in tariff subdivision 3917.32.11	0	A
3917.40.30	- - Of epoxy resins reinforced with glass fiber, of the kind used in the tubes classified under tariff subdivision 3917.29.10	0	A
3917.40.90	- - Other	5	G
3918.10.00	- Of polymers of vinyl chloride	10	E
3918.90.00	- Of other plastics	10	E
3919.10.10	- - Of a width not exceeding 10 cm	10	A
3919.10.90	- - Other	5	G
3919.90.00	- Other	0	A
3920.10.11	- - - High density, twist type	0	A
3920.10.19	- - - Other	10	X
3920.10.20	- - Of ethylene acetate-vinyl copolymers, of a thickness of 2 mm or more but no greater than 50 mm	10	G
3920.10.91	- - - Flexible, of a thickness not exceeding 0.10 mm, neither printed not metallized	0	A
3920.10.99	- - - Other	5	H
3920.20.13	- - - Laminated, reinforced or even combined with other polymers, metallized or not	5	X
3920.20.14	- - - Other, metallized	0	A
3920.20.19	- - - Other	0	A
3920.20.21	- - - Metallized	10	X
3920.20.29	- - - Other	10	X

SAC Code	Description	Base Rate	Staging Category
3920.20.90	- - Other	0	A
3920.30.11	- - - Sheets or plates	10	X
3920.30.19	- - - Other	5	G
3920.30.20	- - Printed	10	G
3920.43.11	- - - - Of a thickness exceeding 400 microns	10	G
3920.43.19	- - - - Other	10	G
3920.43.20	- - - - Flexible, of a thickness exceeding 400 microns	0	A
3920.43.31	- - - - Stratified, reinforced or combined with other polymers, neither printed nor metallized	5	G
3920.43.32	- - - - Not printed, metallized	5	G
3920.43.33	- - - - Printed, not metallized	10	G
3920.43.34	- - - - Printed, metallized	10	G
3920.43.39	- - - - Other	0	A
3920.49.11	- - - - Of a thickness exceeding 400 microns	10	G
3920.49.19	- - - - Other	10	G
3920.49.20	- - - Flexible, of a thickness exceeding 400 microns	0	A
3920.49.31	- - - - Laminates, reinforced or intermixed with other polymers, neither printed nor metallized	5	G
3920.49.32	- - - - Not printed, metallized	5	G
3920.49.33	- - - - Printed, not metallized	0	A
3920.49.34	- - - - Printed, metallized	0	A
3920.49.39	- - - - Other	0	A
3920.51.10	- - - Of a thickness of 1 mm or more but not exceeding 40 mm	0	A
3920.51.90	- - - Other	5	A
3920.59.00	- - Other	5	A
3920.61.00	- - Of polycarbonates	5	A
3920.62.13	- - - - Laminated, reinforced or even combined with other polymers, metallized or not	5	G
3920.62.14	- - - - Other, metallized	0	A
3920.62.19	- - - - Other	0	A
3920.62.21	- - - - Metallized	10	G
3920.62.29	- - - - Other	10	G

SAC Code	Description	Base Rate	Staging Category
3920.62.90	- - - Other	0	A
3920.63.00	- - Of unsaturated polyesters	0	A
3920.69.00	- - Of other polyesters	0	A
3920.71.11	- - - - Stratified, reinforced or combined with other polymers, not metallized	5	G
3920.71.12	- - - - Metallized	5	G
3920.71.19	- - - - Other	0	A
3920.71.21	- - - - Metallized	10	G
3920.71.29	- - - - Other	10	G
3920.73.00	- - Of cellulose acetate	0	A
3920.79.10	- - - Of vulcanized fiber	0	A
3920.79.90	- - - Other	0	A
3920.91.00	- - Of poly (vinyl butyral)	5	A
3920.92.13	- - - - Stratified, reinforced or combined with other polymers, neither printed nor metallized	5	G
3920.92.14	- - - - Not printed, metallized	5	G
3920.92.15	- - - - Printed, not metallized	10	G
3920.92.16	- - - - Printed, metallized	10	G
3920.92.19	- - - - Other	0	A
3920.92.20	- - - Rigid	5	G
3920.93.00	- - Of amino-resins	5	G
3920.94.00	- - Of phenolic resins	5	A
3920.99.00	- - Of other plastics	0	A
3921.11.00	- - Of polymers of styrene	5	A
3921.12.00	- - Of polymers of vinyl chloride	10	A
3921.13.00	- - Of polyurethanes	5	A
3921.14.00	- - Of regenerated cellulose	0	A
3921.19.10	- - - Of polyethylene, of the kind used in the manufacture of separators for electrical accumulators, put up in rolls	0	A
3921.19.90	- - - Other	5	C
3921.90.10	- - Rigid, reinforced or with reinforcing net	5	A
3921.90.20	- - With a basis of layers of paper, impregnated with melamine or phenolic resins (formica type)	0	A
3921.90.30	- - Fabrics coated on both sides with or completely enveloped in poly (vinyl chloride) (PVC)	10	A
3921.90.41	- - - Neither printed nor metallized	5	A

SAC Code	Description	Base Rate	Staging Category
3921.90.42	- - - Not printed, metallized	5	E
3921.90.43	- - - Printed, not metallized	10	E
3921.90.44	- - - Printed, metallized	10	E
3921.90.90	- - Other	5	E
3922.10.10	- - Sinks	10	E
3922.10.20	- - Baths, shower-baths and wash-basins	15	G
3922.20.00	- Lavatory seats and covers	10	E
3922.90.00	- Other	10	X
3923.10.00	- Boxes, cases, crates and similar articles	10	X
3923.21.10	- - - Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like)	0	A
3923.21.20	- - - Aseptic bags multilaminated by thermal bonding, with a hermetic filling device and clasp, of an external diameter of no less than 30 mm and a capacity of no less than 5 kilos	0	A
3923.21.90	- - - Other	10	X
3923.29.10	- - - Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like)	0	A
3923.29.90	- - - Other	10	X
3923.30.10	- - Isothermic containers other than vacuum containers	5	E
3923.30.20	- - Containers with adhesive covers, tear tab openings or perforatable closures	5	E
3923.30.91	- - - Preforms for beverage containers	5	X
3923.30.93	- - - Dropper-type containers, with lids incorporating safety strips, for the pharmaceutical industry	10	E
3923.30.99	- - - Other	10	X
3923.40.10	- - Cassettes (whether or not with cases) and spools for typewriter ribbons and similar spools, not incorporating ribbons	5	E
3923.40.90	- - Other	0	A
3923.50.10	- - Pouring stoppers, whether or not threaded	0	A
3923.50.20	- - "Roll-on" spheres, whether or not with the neck of the container	0	A
3923.50.30	- - Threaded lids with safety strip	0	A

SAC Code	Description	Base Rate	Staging Category
3923.50.40	- - Dropper-type threaded lids and press-on lids with safety strip	10	H
3923.50.90	- - Other	10	X
3923.90.10	- - Moulded sheets for packing and transporting eggs	5	G
3923.90.20	- - Fastenings for containers (for example for "six-packs")	0	A
3923.90.30	- - Moulded containers and packaging for suppositories	10	G
3923.90.90	- - Other	10	X
3924.10.10	- - Handles	5	E
3924.10.90	- - Other	15	X
3924.90.10	- - Teats for babies' feeding bottles	10	A
3924.90.90	- - Other	15	X
3925.10.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	0	A
3925.20.00	- Doors, windows and their frames and thresholds for doors	15	E
3925.30.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	15	A
3925.90.10	- - Front plates for electrical switches and sockets	10	E
3925.90.20	- - Channels and fittings therefor for electrical installations	0	A
3925.90.90	- - Other	10	E
3926.10.10	- - Erasers	5	C
3926.10.90	- - Other	15	E
3926.20.00	- Articles of apparel and clothing accessories, including gloves, mittens and mitts	15	A
3926.30.00	- Fittings for furniture, coachwork or the like	10	A
3926.40.00	- Statuettes and other ornaments	15	G
3926.90.10	- - Accessories for general use as defined in Note 2 to Section XV, other than those classified in other subheadings of this sub-chapter	5	C
3926.90.20	- - Transmission, conveyor or elevator belts or belting	0	A

SAC Code	Description	Base Rate	Staging Category
3926.90.30	- - Diving suits and protective masks, including bee veils for apiculture and ear muffs	0	A
3926.90.40	- - Laboratory, hygienic or pharmaceutical articles, whether or not graduated or calibrated	0	A
3926.90.50	- - Gaskets or seals	5	C
3926.90.91	- - - Printed labels, metallized in a bath of aluminium and backed with paper	5	C
3926.90.92	- - - Boot and shoe lasts	0	A
3926.90.93	- - - Reflecting articles for road or safety signs	5	E
3926.90.94	- - - Moulded plates with more than 200 cavities, for sowing seeds (seed beds)	0	A
3926.90.95	- - - Impermeable covers of the kind used as silos	0	A
3926.90.99	- - - Other	15	X
4001.10.00	- Natural rubber latex, whether or not pre-vulcanized	5	A
4001.21.00	- - Smoked sheets	5	C
4001.22.00	- - Technically specified natural rubber (TSNR)	5	C
4001.29.00	- - Other	5	C
4001.30.00	- Balata, gutta-percha, guayule, chicle and similar natural gums	5	C
4002.11.00	- - Latex	0	A
4002.19.00	- - Other	0	A
4002.20.00	- Butadiene rubber (BR)	0	A
4002.31.00	- - Isobutene-isoprene (butyl) rubber (IIR)	0	A
4002.39.00	- - Other	0	A
4002.41.00	- - Latex	0	A
4002.49.00	- - Other	0	A
4002.51.00	- - Latex	0	A
4002.59.00	- - Other	0	A
4002.60.00	- Isoprene rubber (IR)	0	A
4002.70.00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	0	A
4002.80.00	- Mixtures of any product of heading 40.01 with any product of this heading	0	A
4002.91.00	- - Latex	0	A

SAC Code	Description	Base Rate	Staging Category
4002.99.00	- - Other	0	A
4003.00.00	RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS	5	C
4004.00.00	WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM	0	A
4005.10.00	- Rubber compounded with carbon black or silica	0	A
4005.20.00	- Solutions; dispersions other than those of subheading 4005.10	10	C
4005.91.10	- - - Synthetic rubber strips (buffer strips), of rectangular cross-section, of a thickness not exceeding 5 mm and a width not exceeding 28 cm (for filling or sticking tyre treads to tyre bodies)	0	A
4005.91.90	- - - Other	10	C
4005.99.10	- - - Chewing gum base	0	A
4005.99.90	- - - Other	10	E
4006.10.00	- "Camel-back" strips for retreading rubber tyres	10	E
4006.90.00	- Other	5	C
4007.00.10	- Thread	0	A
4007.00.20	- Cord	5	C
4008.11.00	- - Plates, sheets and strips	10	E
4008.19.10	- - - Profile shapes made of chloroprene (chlorobutadiene) for door and window gaskets or seals	5	E
4008.19.90	- - - Other	10	E
4008.21.10	- - -Rubber for clichés (blankets for printing cylinders)	5	C
4008.21.20	- - - Of rubber mixed with pigments and soya flour	5	E
4008.21.90	- - - Other	5	E
4008.29.10	- - - Profile shapes made of chloroprene (chlorobutadiene) for door and window gaskets or seals	5	C
4008.29.90	- - - Other	5	C

SAC Code	Description	Base Rate	Staging Category
4009.11.10	- - - Of an external diameter of 1.5 mm or more but no more than 15 mm	10	E
4009.11.90	- - - Other	5	C
4009.12.00	- - With fittings	5	C
4009.21.00	- - Without fittings	5	C
4009.22.00	- - With fittings	5	C
4009.31.00	- - Without fittings	5	C
4009.32.00	- - With fittings	5	C
4009.41.00	- - Without fittings	5	C
4009.42.00	- - With fittings	5	C
4010.11.00	- - Reinforced only with metal	0	A
4010.12.00	- - Reinforced only with textile material	0	A
4010.19.10	- - Reinforced only with plastic	0	A
4010.19.90	- - - Other	0	A
4010.31.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	0	A
4010.32.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	0	A
4010.33.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	0	A
4010.34.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	0	A
4010.35.00	- - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	0	A
4010.36.00	- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	0	A

SAC Code	Description	Base Rate	Staging Category
4010.39.00	- - Other	0	A
4011.10.00	- Of a kind used on motor cars (including family type (break or station wagon) and racing cars)	10	A
4011.20.10	- - Radial	5	A
4011.20.90	- - Other	10	A
4011.30.00	- Of a kind used on aircraft	5	C
4011.40.00	- Of a kind used on motorcycles	5	C
4011.50.00	- Of a kind used on bicycles	0	A
4011.61.00	- - Of a kind used on agricultural or forestry vehicles and machines	5	E
4011.62.00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5	E
4011.63.00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5	E
4011.69.00	- - Other	5	E
4011.92.00	- - Of a kind used on agricultural or forestry vehicles and machines	5	E
4011.93.00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5	E
4011.94.00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5	E
4011.99.00	- - Other	5	C
4012.11.00	- - Of a kind used on motor cars (including family type (break or station wagon) and racing cars)	15	E
4012.12.00	- - Of a kind used on buses or lorries	15	C
4012.13.00	- - Of a kind used on aircraft	15	E
4012.19.00	- - Other	15	E
4012.20.00	- Used pneumatic tyres	15	A
4012.90.10	- - Tyre treads	0	A
4012.90.20	- - Tyre flaps	10	C

SAC Code	Description	Base Rate	Staging Category
4012.90.31	- - - Solid tyres, of an outside diameter not exceeding 90 cm	10	E
4012.90.32	- - - Solid tyres, of an external diameter exceeding 90 cm	5	E
4012.90.39	- - - Other	10	E
4013.10.00	- Of a kind used on motor cars (including family type (break or station wagon) and racing cars), buses or lorries	5	C
4013.20.00	- Of a kind used on bicycles	0	A
4013.90.10	- - Of a kind used on motorcycles	0	A
4013.90.90	- - Other	5	A
4014.10.00	- Sheath contraceptives	0	A
4014.90.00	- Other	10	E
4015.11.00	- - Surgical	0	A
4015.19.00	- - Other	15	C
4015.90.00	- Other	15	C
4016.10.00	- Of cellular rubber	15	E
4016.91.00	- - Floor coverings and mats	15	E
4016.92.10	- - - Cut to size, for pencils	0	A
4016.92.90	- - - Other	10	E
4016.93.00	- - Gaskets or seals	5	A
4016.94.00	- - Boat and dock fenders, whether or not inflatable	5	E
4016.95.00	- - Other inflatable articles	5	C
4016.99.10	- - - Hand tools	10	E
4016.99.31	- - - - Stoppers for flasks	0	A
4016.99.39	- - - - Other	5	C
4016.99.90	- - - Other	5	C
4017.00.10	- In blocks, lumps, plates, sheets, strips, bars, rods, profile shapes and tubes, pipes or hoses; waste and scrap; powder	10	E
4017.00.90	- Other	5	C
4101.20.11	- - - Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m ² (28 square feet)	10	C
4101.20.19	- - - Other	5	A
4101.20.20	- - Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible	10	C

SAC Code	Description	Base Rate	Staging Category
4101.20.90	- - Other	0	A
4101.50.11	- - - Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m ² (28 square feet)	10	C
4101.50.19	- - - Other	5	A
4101.50.20	- - Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible	10	C
4101.50.90	- - Other	0	A
4101.90.11	- - - Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m ² (28 square feet)	10	C
4101.90.19	- - - Other	5	A
4101.90.20	- - Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible	10	C
4101.90.90	- - Other	0	A
4102.10.00	- With wool on	0	A
4102.21.00	- - Pickled	0	A
4102.29.10	- - Having undergone a tanning (including pre-tanning) process that is reversible	5	A
4102.29.90	- - - Other	0	A
4103.20.10	- - Having undergone a tanning (including pre-tanning) process that is reversible	5	C
4103.20.90	- - Other	0	A
4103.30.10	- - Having undergone a tanning (including pre-tanning) process that is reversible	5	C
4103.30.90	- - Other	0	A
4103.90.11	- - - Of goats	5	C
4103.90.12	- - - Of camel or dromedary	15	A
4103.90.19	- - - Other	5	C
4103.90.91	- - - Of goats	0	A
4103.90.92	- - - Of camel or dromedary	15	A
4103.90.99	- - - Other	0	A
4104.11.11	- - - - Wet-blue	0	A
4104.11.19	- - - - Other	5	C
4104.11.21	- - - - Bovine leather, vegetable pre-tanned	10	A
4104.11.22	- - - - Bovine leather, wet-blue	0	A
4104.11.23	- - - - Other bovine leather	5	A

SAC Code	Description	Base Rate	Staging Category
4104.11.24	- - - - Equine leather	10	A
4104.19.11	- - - - Wet-blue	0	A
4104.19.19	- - - - Other	5	A
4104.19.21	- - - - Bovine leather, vegetable pre-tanned	10	A
4104.19.22	- - - - Bovine leather, wet-blue	0	A
4104.19.23	- - - - Other bovine leather	5	A
4104.19.24	- - - - Equine leather	10	C
4104.41.10	- - - Bovine leather, with a unit surface area not exceeding 2.6 m ² (28 square feet)	5	A
4104.41.90	- - - Other	10	C
4104.49.10	- - - Bovine leather, with a unit surface area not exceeding 2.6 m ² (28 square feet)	5	A
4104.49.90	- - - Other	10	C
4105.10.00	- In the wet state (including wet-blue)	5	A
4105.30.00	- In the dry state (crust)	5	C
4106.21.00	- - In the wet state (including wet-blue)	5	C
4106.22.00	- - In the dry state (crust)	5	C
4106.31.10	- - - Wet-blue	0	A
4106.31.90	- - - Other	5	C
4106.32.00	- - In the dry state (crust)	5	C
4106.40.00	- Of reptiles	5	C
4106.91.00	- - In the wet state (including wet-blue)	5	C
4106.92.00	- - In the dry state (crust)	5	C
4107.11.10	- - Bovine leather, with a unit surface area not exceeding 2.6 m ² (28 square feet)	5	C
4107.11.90	- - - Other	10	C
4107.12.10	- - - Bovine leather, with a unit surface area not exceeding 2.6 m ² (28 square feet)	5	C
4107.12.90	- - - Other	10	C
4107.19.10	- - - Bovine leather, with a unit surface area not exceeding 2.6 m ² (28 square feet)	5	C
4107.19.90	- - - Other	10	C
4107.91.00	- - Full grains, unsplit	10	C
4107.92.00	- - Grain splits	10	C
4107.99.00	- - Other	10	C

SAC Code	Description	Base Rate	Staging Category
4112.00.00	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14	5	C
4113.10.00	- Of goats	5	C
4113.20.00	- Of swine	5	C
4113.30.00	- Of reptiles	5	C
4113.90.00	- Other	5	C
4114.10.00	- Chamois (including combination chamois) leather	10	C
4114.20.00	- Patent leather and patent laminated leather; metallized leather	10	C
4115.10.00	- Composition leather based on leather or leather fiber, in slabs, sheets or strips, whether or not in rolls	10	C
4115.20.00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	0	A
4201.00.00	SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE-PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL	15	C
4202.11.00	- - With outer surface of leather, composition leather or patent leather	15	C
4202.12.00	- - With outer surface of plastics or of textile materials	15	C
4202.19.00	- - Other	15	C
4202.21.00	- - With outer surface of leather, composition leather or patent leather	15	C
4202.22.00	- - With outer surface of plastic sheeting or textile materials	15	C
4202.29.00	- - Other	15	C
4202.31.00	- - With outer surface of leather, composition leather or patent leather	15	C
4202.32.00	- - With outer surface of plastic sheeting or textile materials	15	C

SAC Code	Description	Base Rate	Staging Category
4202.39.00	- - Other	15	C
4202.91.00	- - With outer surface of leather, composition leather or patent leather	15	E
4202.92.00	- - With outer surface of plastic sheeting or textile materials	15	E
4202.99.00	- - Other	15	E
4203.10.10	- - Protective, for all trades	10	C
4203.10.90	- - Other	15	C
4203.21.10	- - - For baseball and softball	10	C
4203.21.90	- - - Other	10	C
4203.29.10	- - - Protective, for all trades	10	C
4203.29.90	- - - Other	15	C
4203.30.00	- Belts and bandoliers	15	E
4203.40.00	- Other clothing accessories	15	C
4205.00.10	- Articles for technical use of natural leather or composition leather	0	A
4205.00.90	- Other	15	E
4206.00.10	- Catgut	0	A
4206.00.90	- Other	0	A
4301.10.00	- Of mink, whole, with or without head, tail or paws	15	A
4301.30.00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	15	A
4301.60.00	- Of fox, whole, with or without head, tail or paws	15	A
4301.80.00	- Other furskins, whole, with or without head, tail or paws	15	A
4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	15	A
4302.11.00	- Of mink	15	A
4302.19.00	- - Other	15	A
4302.20.00	- Heads, tails, paws and other pieces or cuttings, not assembled	15	A
4302.30.00	- Whole skins and pieces or cuttings thereof, assembled	15	A
4303.10.00	- Articles of apparel and clothing accessories	15	A

SAC Code	Description	Base Rate	Staging Category
4303.90.00	- Other	15	A
4304.00.10	- Not made up	15	A
4304.00.90	- Other	15	A
4401.10.00	- Fuel wood	0	A
4401.21.00	- - Coniferous	0	A
4401.22.00	- - Non-coniferous	0	A
4401.31.00	- - Wood pellets	0	A
4401.39.00	- - Other	0	A
4402.10.00	- Of bamboo	0	A
4402.90.00	- Other	0	A
4403.10.00	- Treated with paint, stains, creosote or other preservatives	0	A
4403.20.00	- Other, coniferous	0	A
4403.41.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	0	A
4403.49.00	- - Other	0	A
4403.91.00	- Of holm, cork and other oaks (<i>Quercus</i> spp.)	0	A
4403.92.00	- - Of beech (<i>Fagus</i> spp.)	0	A
4403.99.00	- - Other	0	A
4404.10.00	- Coniferous	0	A
4404.20.00	- Non-coniferous	0	A
4405.00.00	WOOD WOOL; WOOD FLOUR	0	A
4406.10.00	- Not impregnated	0	A
4406.90.00	- Other	0	A
4407.10.00	- Coniferous	5	C
4407.21.00	- - Mahogany (<i>Swietenia</i> spp.)	5	E
4407.22.00	- - Virola, Imbuia and Balsa	5	E
4407.25.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	5	E
4407.26.00	- - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	5	E
4407.27.00	- - Sapelli	5	E
4407.28.00	- - Iroko	5	E
4407.29.00	- - Other	5	E
4407.91.00	- Of holm, cork and other oaks (<i>Quercus</i> spp.)	5	C
4407.92.00	- - Of beech (<i>Fagus</i> spp.)	5	C
4407.93.00	- - Of maple (<i>Acer</i> spp.)	5	C
4407.94.00	- - Of cherry (<i>Prunus</i> spp.)	5	C

SAC Code	Description	Base Rate	Staging Category
4407.95.00	- Of ash (Fraxinus spp.)	5	C
4407.99.00	- - Other	5	C
4408.10.00	- Coniferous	10	E
4408.31.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	10	E
4408.39.00	- - Other	10	E
4408.90.00	- Other	10	E
4409.10.00	- Coniferous	10	E
4409.21.00	- - Of bamboo	10	E
4409.29.00	- - Other	10	E
4410.11.10	- - - Unworked or not further worked than sanded	10	G
4410.11.20	- - - Surface covered with melamine-impregnated paper	10	G
4410.11.30	- - - Surface covered with decorative laminates of plastics	10	G
4410.11.90	- - - Other	10	G
4410.12.10	- - - Unworked or not further worked than sanded	10	G
4410.12.90	- - - Other	10	G
4410.19.11	- - - - Unworked or not further worked than sanded	10	G
4410.19.19	- - - - Other	10	G
4410.19.21	- - - - Unworked or not further worked than sanded	10	G
4410.19.22	- - - - Surface covered with melamine-impregnated paper	10	G
4410.19.23	- - - - Surface covered with decorative laminates of plastics	10	G
4410.19.29	- - - - Other	10	G
4410.90.00	- Other	10	G
4411.12.11	- - - - Not mechanically worked or surface-covered	10	G
4411.12.19	- - - - Other	10	G
4411.12.21	- - - - Not mechanically worked or surface-covered	10	G
4411.12.29	- - - - Other	10	G
4411.13.11	- - - - Not mechanically worked or surface-covered	10	G
4411.13.19	- - - - Other	10	G

SAC Code	Description	Base Rate	Staging Category
4411.13.21	- - - - Not mechanically worked or surface-covered	10	G
4411.13.29	- - - - Other	10	G
4411.14.11	- - - - Not mechanically worked or surface-covered	10	G
4411.14.19	- - - - Other	10	G
4411.14.21	- - - - Not mechanically worked or surface-covered	10	G
4411.14.29	- - - - Other	10	G
4411.92.10	- - - - Not mechanically worked or surface-covered	10	G
4411.92.90	- - - Other	10	G
4411.93.10	- - - - Not mechanically worked or surface-covered	10	G
4411.93.90	- - - Other	10	G
4411.94.11	- - - - Not mechanically worked or surface-covered	10	G
4411.94.19	- - - - Other	10	G
4411.94.91	- - - - Not mechanically worked or surface-covered	10	G
4411.94.99	- - - - Other	10	G
4412.10.11	- - - With at least one outer ply of a tropical wood specified in Subheading Note 2 to this Chapter	10	E
4412.10.12	- - - Other, with at least one outer ply of non-coniferous wood	10	E
4412.10.19	- - - Other	10	E
4412.10.21	- - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter	10	E
4412.10.22	- - - Other, containing at least one layer of particle board	10	E
4412.10.29	- - - Other	10	E
4412.10.91	- - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter	10	E
4412.10.92	- - - Other, containing at least one layer of particle board	10	E
4412.10.99	- - - Other	10	E

SAC Code	Description	Base Rate	Staging Category
4412.31.00	- - With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter	10	E
4412.32.00	- - Other, with at least one outer ply of non-coniferous wood	10	E
4412.39.00	- - Other	10	E
4412.94.11	- - - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter	10	E
4412.94.19	- - - - Other	10	E
4412.94.91	- - - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter	10	E
4412.94.99	- - - - Other	10	E
4412.99.11	- - - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter	10	E
4412.99.12	- - - - Other, containing at least one layer of particle board	10	E
4412.99.19	- - - - Other	10	E
4412.99.91	- - - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter	10	E
4412.99.92	- - - - Other, containing at least one layer of particle board	10	E
4412.99.99	- - - - Other	10	E
4413.00.00	DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS OR PROFILE SHAPES	10	E
4414.00.00	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS	15	E
4415.10.10	- - Cable-drums	10	E
4415.10.90	- - Other	10	E
4415.20.00	- Pallets, box pallets and other load boards; pallet collars	10	E
4416.00.10	- Casks, drums and barrels, whether or not reinforced, and parts thereof	0	A
4416.00.90	- Other	10	E

SAC Code	Description	Base Rate	Staging Category
4417.00.00	TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD	10	E
4418.10.00	- Windows, French windows and their frames	15	E
4418.20.00	- Doors and their frames and thresholds	15	E
4418.40.00	- Shuttering for concrete	15	G
4418.50.00	- Shingles and shakes	15	G
4418.60.00	- Posts and beams	15	G
4418.71.00	- - For mosaic floors	15	E
4418.72.00	- - Other, multilayer	15	G
4418.79.00	- - Other	15	G
4418.90.10	- - Cellular boards (alveolar), whether or not covered	15	X
4418.90.90	- - Other	15	X
4419.00.00	TABLEWARE AND KITCHENWARE, OF WOOD	15	E
4420.10.00	- Statuettes and other ornaments, of wood	15	E
4420.90.10	- - Wood marquetry and inlaid wood	15	X
4420.90.90	- - Other	15	X
4421.10.00	- Clothes hangers	15	C
4421.90.10	- - Spools, cops, bobbins, sewing thread reels and the like, of the kind used for reeling textile yarns or fabrics	0	A
4421.90.20	- - Match splints	5	E
4421.90.90	- - Other	15	X
4501.10.00	- Natural cork, raw or simply prepared	0	A
4501.90.00	- Other	0	A
4502.00.00	NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN SQUARE OR RECTANGULAR BLOCKS, PLATES, SHEETS OR STRIP, (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS)	0	A
4503.10.00	- Corks and stoppers	0	A
4503.90.00	- Other	0	A

SAC Code	Description	Base Rate	Staging Category
4504.10.00	- Blocks, plates, sheets and strips; tiles and similar wall coverings of any shape; solid cylinders, including discs	0	A
4504.90.00	- Other	0	A
4601.21.00	- - Of bamboo	15	C
4601.22.00	- - Of cane (rattan)	15	C
4601.29.00	- - Other	15	C
4601.92.00	- - Of bamboo	15	C
4601.93.00	- - Of cane (rattan)	15	C
4601.94.00	- - Of other vegetable materials	15	C
4601.99.00	- - Other	15	C
4602.11.00	- - Of bamboo	15	E
4602.12.00	- - Of cane (rattan)	15	E
4602.19.00	- - Other	15	C
4602.90.00	- Other	15	C
4701.00.00	MECHANICAL WOOD PULP	0	A
4702.00.00	CHEMICAL WOOD PULP, DISSOLVING GRADES	0	A
4703.11.00	- - Coniferous	0	A
4703.19.00	- - Non-coniferous	0	A
4703.21.00	- - Coniferous	0	A
4703.29.00	- - Non-coniferous	0	A
4704.11.00	- - Coniferous	0	A
4704.19.00	- - Non-coniferous	0	A
4704.21.00	- - Coniferous	0	A
4704.29.00	- - Non-coniferous	0	A
4705.00.00	WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES	0	A
4706.10.00	- Cotton linters pulp	0	A
4706.20.00	- Pulps of fibers derived from recovered (waste and scrap) paper or paperboard	0	A
4706.30.10	- - Mechanical pulps	0	A
4706.30.20	- - Chemical pulps	0	A
4706.30.30	- - Pulps obtained by the combination of mechanical and chemical procedures	0	A
4706.91.00	- - Mechanical	0	A
4706.92.00	- - Chemical	0	A
4706.93.00	- - Obtained by a combination of mechanical and chemical processes	0	A

SAC Code	Description	Base Rate	Staging Category
4707.10.00	- Of unbleached kraft paper or paperboard or of corrugated paper or paperboard	0	A
4707.20.00	- Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0	A
4707.30.00	- Of paper or paperboard made mainly of mechanical pulp (for example newspapers, journals and similar printed matter)	0	A
4707.90.00	- Other, including unsorted waste and scrap	0	A
4801.00.00	NEWSPRINT, IN ROLLS OR SHEETS	0	A
4802.10.00	- Hand-made paper and paperboard (sheet by sheet)	0	A
4802.20.00	- Paper and paperboard of the kind used as a base for photosensitive, heat-sensitive or electro-sensitive paper or paperboard	0	A
4802.40.00	- Wallpaper base	0	A
4802.54.10	- - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A
4802.54.20	- - - In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4802.54.30	- - - Carbonising base paper	0	A
4802.54.90	- - - Other	10	E
4802.55.11	- - - - Weighing 40 g/m ² or more but not more than 60 g/m ²	0	A
4802.55.12	- - - - Weighing 60 g/m ² or more but not more than 80 g/m ² and of a width of 559 mm or more	0	A
4802.55.19	- - - - Other	0	A
4802.55.20	- - - Bond register paper of a width not exceeding 150 mm	10	E
4802.55.31	- - - - Of a width exceeding 150 mm but not exceeding 559 mm	0	A

SAC Code	Description	Base Rate	Staging Category
4802.55.32	- - - - Weighing more than 40 g/m ² but not more than 80 g/m ² , of a width of 559 mm or more	0	A
4802.55.39	- - - - Other	10	E
4802.55.91	- - - - Of a width exceeding 150 mm	0	A
4802.55.99	- - - - Other	10	E
4802.56.11	- - - - Weighing 40 g/m ² or more but not more than 60 g/m ²	0	A
4802.56.19	- - - - Other	0	A
4802.56.20	- - - Bond register paper in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	0	A
4802.56.31	- - - - In sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A
4802.56.39	- - - - Other	10	E
4802.56.91	- - - - in sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A
4802.56.99	- - - - Other	10	E
4802.57.11	- - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm, weighing 40 g/m ² or more but not more than 60 g/m ²	0	A
4802.57.12	- - - - In strips of a width not exceeding 150 mm	10	E
4802.57.19	- - - - Other	0	A
4802.57.21	- - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	0	A
4802.57.22	- - - - In strips of a width not exceeding 150 mm	10	E
4802.57.29	- - - - Other	10	E
4802.57.91	- - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	0	A

SAC Code	Description	Base Rate	Staging Category
4802.57.92	- - - - In strips of a width not exceeding 150 mm	10	E
4802.57.99	- - - - Other	10	E
4802.58.11	- - - In strips or rolls of a width exceeding 150 mm but not exceeding 559 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4802.58.12	- - - - In strips or rolls of a width of 559 mm or more	0	A
4802.58.19	- - - - Other	10	E
4802.58.91	- - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4802.58.99	- - - - Other	10	E
4802.61.11	- - - - Of a width of 559 mm or more	0	A
4802.61.19	- - - - Other	0	A
4802.61.20	- - - Of a width not exceeding 150 mm	10	E
4802.61.30	- - - Carbonising base paper	0	A
4802.62.10	- - - In sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A
4802.62.20	- - - In sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	G
4802.62.30	- - - Carbonising base paper	0	A
4802.62.90	- - - Other	10	E
4802.69.10	- - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	0	A
4802.69.20	- - - Carbonising base paper	0	A
4802.69.90	- - - Other	10	G

SAC Code	Description	Base Rate	Staging Category
4803.00.00	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF THE KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBERS, WHETHER OR NOT CREPED, CRINKLED, EMBOSSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS	10	E
4804.11.00	- - Unbleached	0	A
4804.19.00	- - Other	0	A
4804.21.00	- - Unbleached	0	A
4804.29.00	- - Other	0	A
4804.31.10	- - - Match paper	0	A
4804.31.90	- - - Other	10	E
4804.39.10	- - - Match paper	0	A
4804.39.20	- - - Other, weighing not more than 100 g/m ²	10	E
4804.39.90	- - - Other	0	A
4804.41.00	- - Unbleached	10	E
4804.42.00	- - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fiber content consists of wood fibers obtained by a chemical process	0	A
4804.49.00	- - Other	0	A
4804.51.00	- - Unbleached	0	A
4804.52.00	- - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fiber content consists of wood fibers obtained by a chemical process	0	A
4804.59.00	- - Other	0	A
4805.11.00	- - Semi-chemical fluting paper	0	A
4805.12.00	- - Straw fluting paper	0	A
4805.19.00	- - Other	0	A
4805.24.00	- - Weighing 150 g/m ² or less	0	A

SAC Code	Description	Base Rate	Staging Category
4805.25.10	- - - Grey paper board weighing more than 300 g/m ²	10	C
4805.25.90	- - - Other	0	A
4805.30.00	- Sulphite wrapping paper	0	A
4805.40.00	- Filter paper and paperboard	0	A
4805.50.00	- Felt paper and felt paperboard; wool paper and wool paperboard	0	A
4805.91.00	- - Weighing 150 g/m ² or less	0	A
4805.92.00	- - Weighing more than 150 g/m ² but less than 225 g/m ²	0	A
4805.93.10	- - - Paperboard for structures, not impregnated	5	C
4805.93.90	- - - Other	0	A
4806.10.00	- Parchment paper and paperboard (Vegetable parchment)	0	A
4806.20.00	- Greaseproof papers	0	A
4806.30.00	- Tracing papers	0	A
4806.40.00	- Glassine and other glazed transparent or translucent papers	0	A
4807.00.10	- Duplex or triplex paperboard weighing more than 300 g/m ²	10	E
4807.00.90	- Other	0	A
4808.10.00	- Corrugated paper and paperboard, whether or not perforated	10	E
4808.40.10	- - Sack kraft paper	10	E
4808.40.90	- - Other	10	E
4808.90.00	- Other	0	A
4809.20.00	- Self-copy paper	0	A
4809.90.10	- - Carbon or similar copying papers	5	C
4809.90.90	- - Other	0	A
4810.13.11	- - - - Not printed, in rolls of a width exceeding 150 mm	0	A
4810.13.12	- - - - Not printed, in rolls of a width not exceeding 150 mm	5	E
4810.13.13	- - - - Printed, whether or not embossed or perforated	10	E
4810.13.21	- - - - Not printed	5	E
4810.13.22	- - - - Printed, whether or not embossed or perforated	10	E
4810.13.30	- - - Graph paper for recording apparatus	0	A

SAC Code	Description	Base Rate	Staging Category
4810.13.91	- - - - In rolls of a width exceeding 150 mm	0	A
4810.13.92	- - - - In rolls of a width not exceeding 150 mm	10	E
4810.14.11	- - - - Not printed, in sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A
4810.14.12	- - - - Not printed, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	5	E
4810.14.13	- - - - Printed, whether or not embossed or perforated	10	E
4810.14.19	- - - - Other	5	E
4810.14.21	- - - - Not printed	5	E
4810.14.22	- - - - Printed, whether or not embossed or perforated	10	E
4810.14.30	- - - Graph paper for recording apparatus	0	A
4810.14.91	- - - - "Endless" paper	15	E
4810.14.92	- - - - Other, in sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A
4810.14.93	- - - - Other, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4810.14.99	- - - - Other	10	E
4810.19.11	- - - Metallised paper weighing 150 g/m ² or less, not printed	0	A
4810.19.12	- - - - Metallised paper weighing more than 150 g/m ² , not printed	5	E
4810.19.13	- - - - Metallised paper, printed	10	E
4810.19.19	- - - - Other	0	A
4810.19.21	- - - - Metallised paper weighing 150 g/m ² or less, not printed	0	A
4810.19.22	- - - - Metallised paper weighing more than 150 g/m ² , not printed	5	E
4810.19.23	- - - - Metallised paper, printed	10	E
4810.19.29	- - - - Other	0	A
4810.19.31	- - - - Metallised paper, not printed	5	E
4810.19.32	- - - - Metallised paper, printed, whether or not embossed or perforated	10	E

SAC Code	Description	Base Rate	Staging Category
4810.19.33	- - - - Graph paper for recording apparatus	0	A
4810.19.39	- - - - Other	10	E
4810.22.11	- - - - Graph paper for recording apparatus	0	A
4810.22.12	- - - - Other, not printed	0	A
4810.22.13	- - - - Other, printed	10	G
4810.22.21	- - - - Graph paper for recording apparatus	0	A
4810.22.29	- - - - Other	10	E
4810.22.90	- - - Other	10	E
4810.29.13	- - - - Metallised paper, not printed	5	E
4810.29.14	- - - - Metallised paper, printed	10	E
4810.29.19	- - - - Other	0	A
4810.29.21	- - - - Metallised paper, not printed	5	E
4810.29.22	- - - - Metallised paper, printed, whether or not embossed or perforated	10	E
4810.29.23	- - - - Graph paper for recording apparatus	0	A
4810.29.24	- - - - "Endless" paper	15	E
4810.29.29	- - - - Other	10	E
4810.29.80	- - - Other	10	E
4810.31.10	- - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4810.31.21	- - - - Graph paper for recording apparatus	0	A
4810.31.29	- - - - Other	10	E
4810.31.90	- - - Other	10	E
4810.32.10	- - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4810.32.21	- - - - Graph paper for recording apparatus	0	A
4810.32.29	- - - - Other	10	E
4810.32.90	- - - Other	10	E

SAC Code	Description	Base Rate	Staging Category
4810.39.10	- - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4810.39.21	- - - - Graph paper for recording apparatus	0	A
4810.39.29	- - - - Other	10	E
4810.39.90	- - - Other	10	E
4810.92.10	- - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4810.92.21	- - - - Graph paper for recording apparatus	0	A
4810.92.29	- - - - Other	10	E
4810.92.90	- - - Other	10	E
4810.99.13	- - - - Metallised paper, not printed	0	A
4810.99.14	- - - - Metallised paper, printed	10	E
4810.99.19	- - - - Other	0	A
4810.99.21	- - - - Graph paper for recording apparatus	0	A
4810.99.29	- - - - Other	10	E
4810.99.80	- - - Other	10	E
4811.10.10	- - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4811.10.20	- - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4811.10.30	- - Floor coverings on a base of paper or of paperboard, whether or not cut	10	E
4811.10.90	- - Other	10	E
4811.41.11	- - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A

SAC Code	Description	Base Rate	Staging Category
4811.41.12	- - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4811.41.19	- - - - Other	10	E
4811.41.20	- - - Printed	10	E
4811.49.11	- - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	5	E
4811.49.12	- - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4811.49.19	- - - - Other	10	E
4811.49.20	- - - Printed	10	E
4811.51.11	- - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4811.51.12	- - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other not exceeding 150 mm	10	E
4811.51.19	- - - - Other	10	E
4811.51.20	- - - Floor coverings on a base of paper or of paperboard, whether or not cut	10	C
4811.51.91	- - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4811.51.92	- - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4811.51.99	- - - - Other	10	E

SAC Code	Description	Base Rate	Staging Category
4811.59.11	- - - - Not printed, in strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	5	E
4811.59.12	- - - - Not printed, in strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4811.59.13	- - - - Printed	10	G
4811.59.19	- - - - Other	10	E
4811.59.20	- - - Floor coverings on a base of paper or of paperboard, whether or not cut	10	C
4811.59.91	- - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4811.59.92	- - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4811.59.99	- - - - Other	10	E
4811.60.00	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glyce	10	G
4811.90.30	- - "Endless" paper	15	E
4811.90.40	- - Greaseproof paper, printed	10	G
4811.90.50	- - Floor coverings on a base of paper or of paperboard, whether or not cut	10	G
4811.90.91	- - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4811.90.92	- - - In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	G
4811.90.99	- - - Other	10	G

SAC Code	Description	Base Rate	Staging Category
4812.00.00	FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	0	A
4813.10.00	- In the form of booklets or tubes	0	A
4813.20.00	- In rolls of a width not exceeding 5 cm	0	A
4813.90.00	- Other	0	A
4814.20.00	- Wallpaper and similar wall covering, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	10	E
4814.90.10	- - Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	10	E
4814.90.20	- - Ingrain paper	10	E
4814.90.90	- - Other	10	E
4816.20.00	- Self-copy paper	0	A
4816.90.10	- - Carbon or similar copying papers	10	E
4816.90.21	- - - Heat transfer type	0	A
4816.90.29	- - - Other	10	E
4816.90.90	- - Other	0	A
4817.10.00	- Envelopes	15	G
4817.20.00	- Letter cards, plain postcards and correspondence cards	15	G
4817.30.00	- Boxes, pouches, and similar presentations, of paper or paperboard, containing an assortment of paper stationery	15	X
4818.10.00	- Toilet paper	15	X
4818.20.00	- Handkerchiefs, cleansing or facial tissues and towels	15	E
4818.30.00	- Tablecloths and serviettes	15	X
4818.50.00	- Articles of apparel and clothing accessories	15	E
4818.90.10	- - For medical or surgical use	0	A
4818.90.90	- - Other	15	E
4819.10.00	- Boxes of corrugated paper or paperboard	10	X

SAC Code	Description	Base Rate	Staging Category
4819.20.10	- - Multilayer paperboard boxes with plastic and aluminum sheets	0	A
4819.20.20	- - Cartons, boxes and cases, waterproofed with plastic sheeting, paraffin or similar materials	10	E
4819.20.90	- - Other	10	X
4819.30.10	- - Multi-ply, of kraft paper, interleaved with plastics or aluminium	0	A
4819.30.90	- - Other	10	X
4819.40.00	- Other sacks (bags); including cones	10	X
4819.50.00	- Other packing containers, including record sleeves	10	X
4819.60.00	- Boxes of the kind used in offices, shops or the like	10	X
4820.10.00	- Registers, account books, notepads, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	15	G
4820.20.00	- Notebooks	15	E
4820.30.00	- Binders (other than book covers), folders and file covers	15	E
4820.40.00	- Manifold business forms and interleaved carbon sets	15	X
4820.50.00	- Albums for samples or for collections	15	E
4820.90.00	- Other	15	E
4821.10.00	- Printed	15	X
4821.90.00	- Other	15	X
4822.10.00	- Of a kind used for winding textile yarn	0	A
4822.90.00	- Other	0	A
4823.20.00	- Filter paper and paperboard	0	A
4823.40.00	- Graph paper for recording apparatus	0	A
4823.61.00	- - Of bamboo	15	E
4823.69.00	- - Other	15	X
4823.70.10	- - Moulded articles for packing and transporting eggs	5	E
4823.70.90	- - Other	10	E
4823.90.30	- - Multicellular natural kraft paper (with hexagonal cells), whether or not impregnated	0	A
4823.90.40	- - Artificial sausage casings	0	A

SAC Code	Description	Base Rate	Staging Category
4823.90.50	- - Electrical insulation paper	0	A
4823.90.60	- - Floor coverings on a base of paper or of paperboard, whether or not cut	10	E
4823.90.91	- - - "Sticks" of rolled paper for confectionary	0	A
4823.90.99	- - - Other	10	X
4901.10.00	- In single sheets, whether or not folded	0	A
4901.91.00	- - Dictionaries and encyclopaedias, and serial instalments thereof	0	A
4901.99.00	- - Other	0	A
4902.10.00	- Appearing at least four times a week	0	A
4902.90.00	- Other	0	A
4903.00.00	CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS	5	E
4904.00.00	MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	5	C
4905.10.00	- Globes	0	A
4905.91.00	- - In book form	0	A
4905.99.00	- - Other	0	A
4906.00.00	PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON COPIES OF THE FOREGOING	5	A
4907.00.10	- Postage, revenue or similar stamps, stamp-impressed paper and similar	0	A
4907.00.20	- Banknotes	0	A
4907.00.90	- Other	15	E
4908.10.00	- Transfers (decalcomanias), vitrifiable	0	A
4908.90.00	- Other	10	E

SAC Code	Description	Base Rate	Staging Category
4909.00.00	PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS	15	A
4910.00.00	CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS	15	E
4911.10.10	- - Catalogues and leaflets with descriptions or illustrations for machines and appliances; catalogues and sheets with descriptions or illustrations for the use of pharmaceutical or veterinary products	0	A
4911.10.90	- - Other	15	E
4911.91.00	- - Pictures, designs and photographs	15	C
4911.99.10	- - - Lottery scratch cards	0	A
4911.99.90	- - - Other	15	A
5001.00.00	SILKWORM COCOONS SUITABLE FOR REELING	0	A
5002.00.00	RAW SILK (NOT THROWN)	0	A
5003.00.00	SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK)	0	A
5004.00.00	SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE	5	A
5005.00.00	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE	5	A
5006.00.00	SILK YARN AND YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILKWORM GUT	5	A
5007.10.00	- Fabrics of noil silk	10	A
5007.20.00	- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	10	A
5007.90.00	- Other fabrics	10	A
5101.11.00	- - Shorn wool	0	A
5101.19.00	- - Other	0	A

SAC Code	Description	Base Rate	Staging Category
5101.21.00	- - Shorn wool	0	A
5101.29.00	- - Other	0	A
5101.30.00	- Carbonized	0	A
5102.11.00	- - Of Kashmir (cashmere) goats	0	A
5102.19.00	- - Other	0	A
5102.20.00	- Coarse animal hair	0	A
5103.10.00	- Noils of wool or of fine animal hair	0	A
5103.20.00	- Other waste of wool or of fine animal hair	0	A
5103.30.00	- Waste of coarse animal hair	0	A
5104.00.00	GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR	0	A
5105.10.00	- Carded wool	0	A
5105.21.00	- - Combed wool in fragments	0	A
5105.29.00	- - Other	0	A
5105.31.00	- - Of Kashmir (cashmere) goats	0	A
5105.39.00	- - Other	0	A
5105.40.00	- Coarse animal hair, carded or combed	0	A
5106.10.00	- Containing 85 % or more by weight of wool	5	A
5106.20.00	- Containing less than 85 % by weight of wool	5	A
5107.10.00	- Containing 85 % or more by weight of wool	5	A
5107.20.00	- Containing less than 85 % by weight of wool	5	A
5108.10.00	- Carded	5	A
5108.20.00	- Combed	5	A
5109.10.00	- Containing 85 % or more by weight of wool or of fine animal hair	5	A
5109.90.00	- Other	5	A
5110.00.00	YARN OF COARSE ANIMAL HAIR OR OF HORSE HAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE	5	A
5111.11.00	- - Of a weight not exceeding 300 g/m ²	10	A
5111.19.00	- - Other	10	A
5111.20.00	-Other, mixed mainly or solely with man-made filaments	10	A

SAC Code	Description	Base Rate	Staging Category
5111.30.00	- Other, mixed mainly or solely with man-made staple fibers	10	A
5111.90.00	- Other	10	A
5112.11.00	- - Of a weight not exceeding 200 g/m ²	10	A
5112.19.00	- - Other	10	A
5112.20.00	-Other, mixed mainly or solely with man-made filaments	10	A
5112.30.00	- Other, mixed mainly or solely with man-made staple fibers	10	A
5112.90.00	- Other	10	A
5113.00.00	WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR	10	A
5201.00.00	COTTON, NOT CARDED OR COMBED	0	A
5202.10.00	- Yarn waste	0	A
5202.91.00	- - Garnetted stock	0	A
5202.99.00	- - Other	0	A
5203.00.00	COTTON, CARDED OR COMBED	0	A
5204.11.00	- - Containing 85 % or more by weight of cotton	5	A
5204.19.00	- - Other	5	A
5204.20.00	- Put up for retail sale	5	A
5205.11.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	A
5205.12.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number)	5	A
5205.13.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number)	5	A
5205.14.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)	5	A
5205.15.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	5	A
5205.21.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	A

SAC Code	Description	Base Rate	Staging Category
5205.22.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number)	5	A
5205.23.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	A
5205.24.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)	5	A
5205.26.00	- - Measuring less than 125 decitex but no less than 106.38 decitex (more than 80 metric number but not exceeding 94 metric number)	5	A
5205.27.00	- - Measuring less than 106.38 decitex but no less than 83.33 decitex (more than 94 metric number but not exceeding 120 metric number)	5	A
5205.28.00	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	5	A
5205.31.00	- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	A
5205.32.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	A
5205.33.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.32 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	A
5205.34.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	A

SAC Code	Description	Base Rate	Staging Category
5205.35.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	A
5205.41.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	A
5205.42.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	A
5205.43.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	A
5205.44.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	A
5205.46.00	- - Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	5	A
5205.47.00	- - Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	5	A
5205.48.00	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5	A
5206.11.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	A
5206.12.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	A

SAC Code	Description	Base Rate	Staging Category
5206.13.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number)	5	A
5206.14.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)	5	A
5206.15.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	5	A
5206.21.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	A
5206.22.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number)	5	A
5206.23.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number)	5	A
5206.24.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)	5	A
5206.25.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	5	A
5206.31.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	A
5206.32.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	A
5206.33.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	A

SAC Code	Description	Base Rate	Staging Category
5206.34.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	A
5206.35.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	A
5206.41.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	A
5206.42.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	A
5206.43.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	A
5206.44.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	A
5206.45.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	A
5207.10.00	- Containing 85 % or more by weight of cotton	5	A
5207.90.00	- Other	5	A
5208.11.00	- - Plain weave, weighing not more than 100 g/m ²	10	A
5208.12.00	- - Plain weave, weighing more than 100 g/m ²	10	A
5208.13.00	- - 3-thread or 4-thread twill, including cross twill	10	A
5208.19.00	- - Other fabrics	10	A

SAC Code	Description	Base Rate	Staging Category
5208.21.00	- - Plain weave, weighing not more than 100 g/m ²	10	A
5208.22.00	- - Plain weave, weighing more than 100 g/m ²	10	A
5208.23.00	- - 3-thread or 4-thread twill, including cross twill	10	A
5208.29.00	- - Other fabrics	10	A
5208.31.00	- - Plain weave, weighing not more than 100 g/m ²	10	A
5208.32.00	- - Plain weave, weighing more than 100 g/m ²	10	A
5208.33.00	- - 3-thread or 4-thread twill, including cross twill	10	A
5208.39.00	- - Other fabrics	10	A
5208.41.00	- - Plain weave, weighing not more than 100 g/m ²	10	A
5208.42.00	- - Plain weave, weighing more than 100 g/m ²	10	A
5208.43.00	- - 3-thread or 4-thread twill, including cross twill	10	A
5208.49.00	- - Other fabrics	10	A
5208.51.00	- - Plain weave, weighing not more than 100 g/m ²	10	A
5208.52.00	- - Plain weave, weighing more than 100 g/m ²	10	A
5208.59.10	- - - 3-thread or 4-thread twill, including cross twill	10	A
5208.59.90	- - - Other	10	A
5209.11.00	- - Plain weave	10	A
5209.12.10	- - - Weighing 400 g/m ² or more	5	A
5209.12.90	- - - Other	10	A
5209.19.00	- - Other fabrics	10	A
5209.21.00	- - Plain weave	10	A
5209.22.00	- - 3-thread or 4-thread twill, including cross twill	10	A
5209.29.00	- - Other fabrics	10	A
5209.31.00	- - Plain weave	10	A
5209.32.10	- - - Weighing 400 g/m ² or more	5	A
5209.32.20	- - - of yarn impregnated with acrylic resin	15	A
5209.32.90	- - - Other	10	A

SAC Code	Description	Base Rate	Staging Category
5209.39.00	- - Other fabrics	10	A
5209.41.00	- - Plain weave	10	A
5209.42.10	- - - Weighing 400 g/m ² or more	0	A
5209.42.90	- - - Other	10	A
5209.43.10	- - - Weighing 400 g/m ² or more	5	A
5209.43.90	- - - Other	10	A
5209.49.00	- - Other fabrics	10	A
5209.51.00	- - Plain weave	10	A
5209.52.00	- - 3-thread or 4-thread twill, including cross twill	10	A
5209.59.00	- - Other fabrics	10	A
5210.11.00	- - Plain weave	10	A
5210.19.10	- - - 3-thread or 4-thread twill, including cross twill	10	A
5210.19.90	- - - Other	10	A
5210.21.00	- - Plain weave	10	A
5210.29.10	- - - 3-thread or 4-thread twill, including cross twill	10	A
5210.29.90	- - - Other	10	A
5210.31.00	- - Plain weave	10	A
5210.32.00	- - 3-thread or 4-thread twill, including cross twill	10	A
5210.39.00	- - Other fabrics	10	A
5210.41.00	- - Plain weave	10	A
5210.49.10	- - - 3-thread or 4-thread twill, including cross twill	10	A
5210.49.90	- - - Other	10	A
5210.51.00	- - Plain weave	10	A
5210.59.10	- - - 3-thread or 4-thread twill, including cross twill	10	A
5210.59.90	- - - Other	10	A
5211.11.00	- - Plain weave	10	A
5211.12.00	- - 3-thread or 4-thread twill, including cross twill	10	A
5211.19.00	- - Other fabrics	10	A
5211.20.10	- - Plain weave	10	A
5211.20.20	- - 3-thread or 4-thread twill, including cross twill	10	A
5211.20.90	- - Other	10	A
5211.31.00	- - Plain weave	10	A

SAC Code	Description	Base Rate	Staging Category
5211.32.00	- - 3-thread or 4-thread twill, including cross twill	10	A
5211.39.00	- - Other fabrics	10	A
5211.41.00	- - Plain weave	10	A
5211.42.00	- - Denim	10	A
5211.43.00	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	10	A
5211.49.00	- - Other fabrics	10	A
5211.51.00	- - Plain weave	10	A
5211.52.00	- - 3-thread or 4-thread twill, including cross twill	10	A
5211.59.00	- - Other fabrics	10	A
5212.11.00	- - Unbleached	10	A
5212.12.00	- - Bleached	10	A
5212.13.00	- - Dyed	10	A
5212.14.00	- - Of yarns of different colours	10	A
5212.15.00	- - Printed	10	A
5212.21.00	- - Unbleached	10	A
5212.22.00	- - Bleached	10	A
5212.23.00	- - Dyed	10	A
5212.24.00	- - Of yarns of different colours	10	A
5212.25.00	- - Printed	10	A
5301.10.00	- Flax, raw or retted	0	A
5301.21.00	- - Broken or scutched	0	A
5301.29.00	- - Other	0	A
5301.30.00	- Flax tow and waste	0	A
5302.10.00	- True hemp, raw or retted	0	A
5302.90.00	- Other	0	A
5303.10.10	- - Kenaf	0	A
5303.10.90	- - Other	0	A
5303.90.00	- Other	0	A
5305.00.11	- - Cabuya and henequen	0	A
5305.00.19	- - Other	0	A
5305.00.21	- - Raw	0	A
5305.00.29	- - Other	0	A
5305.00.31	- - Raw	0	A
5305.00.39	- - Other	0	A
5305.00.90	- Other	0	A
5306.10.00	- Single	5	A
5306.20.00	- Multiple (folded) or cabled	5	A

SAC Code	Description	Base Rate	Staging Category
5307.10.00	- Single	5	A
5307.20.00	- Multiple (folded) or cabled	5	A
5308.10.00	- Coir yarn	5	A
5308.20.00	- True hemp yarn	5	A
5308.90.10	- - Ramie yarn	5	A
5308.90.90	- - Other	5	A
5309.11.00	- - Unbleached or bleached	10	A
5309.19.00	- - Other	5	A
5309.21.00	- - Unbleached or bleached	10	A
5309.29.00	- - Other	10	A
5310.10.00	- Unbleached	10	A
5310.90.00	- Other	10	A
5311.00.10	- Woven fabrics of paper yarn	10	A
5311.00.90	- Other	10	A
5401.10.10	- - Not put up for retail sale	5	A
5401.10.20	- - Put up for retail sale	5	A
5401.20.10	- - Not put up for retail sale	5	A
5401.20.20	- - Put up for retail sale	5	A
5402.11.00	- - Of aramids	0	A
5402.19.00	- - Other	0	A
5402.20.00	- High tenacity yarn of polyesters	0	A
5402.31.00	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	5	A
5402.32.00	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	5	A
5402.33.00	- - Of polyesters	0	A
5402.34.00	- - Of polypropylene	5	A
5402.39.00	- - Other	5	A
5402.44.10	- - - Of nylon or other polyamides	0	A
5402.44.20	- - - Of polyesters, partially oriented	0	A
5402.44.30	- - - Of other polyesters	5	A
5402.44.90	- - - Other	5	A
5402.45.00	- - Other, of nylon or other polyamides	0	A
5402.46.00	- - Other, of partially oriented polyesters	0	A
5402.47.00	- - Other, of polyesters	0	A
5402.48.00	- - Other, of polypropylene	5	A
5402.49.00	- - Other	5	A
5402.51.00	- - Of nylon or other polyamides	5	A

SAC Code	Description	Base Rate	Staging Category
5402.52.00	- - Of polyesters	5	A
5402.59.00	- - Other	5	A
5402.61.00	- - Of nylon or other polyamides	5	A
5402.62.00	- - Of polyesters	5	A
5402.69.00	- - Other	5	A
5403.10.00	- High tenacity yarn of viscose rayon	0	A
5403.31.00	- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per meter	5	A
5403.32.00	- - Of viscose rayon, with a twist exceeding 120 turns per meter	5	A
5403.33.10	- - - Textured yarn	5	A
5403.33.90	- - - Other	0	A
5403.39.00	- - Other	5	A
5403.41.00	- - Of viscose rayon	5	A
5403.42.00	- - Of cellulose acetate	5	A
5403.49.00	- - Other	5	A
5404.11.00	- - Of elastomers	5	A
5404.12.00	- - Other, of polypropylene	5	A
5404.19.10	- - - Of polyamides, of a length not exceeding 6 cm and a diameter not exceeding 0.31 mm, for toothbrushes	0	A
5404.19.90	- - - Other	5	A
5404.90.00	- Other	5	A
5405.00.00	ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW), OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM.	5	A
5406.00.10	- Synthetic filament yarn	5	A
5406.00.20	- Artificial filament yarn	5	A
5407.10.00	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	0	A
5407.20.00	- Woven fabrics obtained from strip or the like	10	A
5407.30.00	- Fabrics specified in Note 9 to Section XI	10	A

SAC Code	Description	Base Rate	Staging Category
5407.41.10	- - - Of a density exceeding 70 yarns per cm ²	10	A
5407.41.90	- - - Other	10	A
5407.42.00	- - Dyed	10	A
5407.43.00	- - Of yarns of different colours	10	A
5407.44.00	- - Printed	10	A
5407.51.00	- - Unbleached or bleached	10	A
5407.52.00	- - Dyed	10	A
5407.53.00	- - Of yarns of different colours	10	A
5407.54.00	- - Printed	10	A
5407.61.00	- - Containing 85 % or more by weight of non-textured polyester filaments	10	A
5407.69.00	- - Other	10	A
5407.71.10	- - - Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm ²	10	A
5407.71.90	- - - Other	10	A
5407.72.10	- - - Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm ²	10	A
5407.72.90	- - - Other	10	A
5407.73.10	- - - Of a kind used in the manufacture of tyres, weighing 200 g/m ² or more	0	A
5407.73.90	- - - Other	10	A
5407.74.00	- - Printed	5	A
5407.81.00	- - Unbleached or bleached	10	A
5407.82.00	- - Dyed	10	A
5407.83.00	- - Of yarns of different colours	10	A
5407.84.00	- - Printed	10	A
5407.91.00	- - Unbleached or bleached	10	A
5407.92.00	- - Dyed	10	A
5407.93.00	- - Of yarns of different colours	10	A
5407.94.00	- - Printed	10	A
5408.10.00	- Woven fabrics obtained from high tenacity yarn of viscose rayon	0	A
5408.21.00	- - Unbleached or bleached	10	A
5408.22.00	- - Dyed	10	A
5408.23.00	- - Of yarns of different colours	10	A
5408.24.00	- - Printed	10	A
5408.31.00	- - Unbleached or bleached	10	A

SAC Code	Description	Base Rate	Staging Category
5408.32.10	- - - Plain weave, containing less than 85 % by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm ² , weighing more than 200 g/m ²	10	A
5408.32.90	- - - Other	10	A
5408.33.10	- - - Plain weave, containing less than 85 % by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm ² , weighing more than 200 g/m ²	10	A
5408.33.90	- - - Other	10	A
5408.34.00	- - Printed	10	A
5501.10.00	- Of nylon or other polyamides	0	A
5501.20.00	- Of polyesters	0	A
5501.30.00	- Acrylic or modacrylic	0	A
5501.40.00	- Of polypropylene	0	A
5501.90.00	- Other	0	A
5502.00.00	ARTIFICIAL FILAMENT TOW	0	A
5503.11.00	- - Of aramids	0	A
5503.19.00	- - Other	0	A
5503.20.00	- Of polyesters	0	A
5503.30.00	- Acrylic or modacrylic	0	A
5503.40.00	- Of polypropylene	0	A
5503.90.00	- Other	0	A
5504.10.00	- Of viscose rayon	0	A
5504.90.00	- Other	0	A
5505.10.00	- Of synthetic fibers	0	A
5505.20.00	- Of artificial fibers	0	A
5506.10.00	- Of nylon or other polyamides	0	A
5506.20.00	- Of polyesters	0	A
5506.30.00	- Acrylic or modacrylic	0	A
5506.90.00	- Other	0	A
5507.00.00	ARTIFICIAL STAPLE FIBERS, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	0	A
5508.10.10	- - Not put up for retail sale	5	A
5508.10.20	- - Put up for retail sale	5	A
5508.20.10	- - Not put up for retail sale	5	A
5508.20.20	- - Put up for retail sale	5	A

SAC Code	Description	Base Rate	Staging Category
5509.11.00	- - Single	5	A
5509.12.00	- - Multiple (folded) or cabled	5	A
5509.21.00	- - Single	5	A
5509.22.00	- - Multiple (folded) or cabled	5	A
5509.31.00	- - Single	5	A
5509.32.00	- - Multiple (folded) or cabled	5	A
5509.41.00	- - Single	5	A
5509.42.00	- - Multiple (folded) or cabled	5	A
5509.51.00	- - Mixed mainly or solely with artificial staple fibers	5	A
5509.52.00	- - Mixed mainly or solely with wool or fine animal hair	5	A
5509.53.00	- - Mixed mainly or solely with cotton	5	A
5509.59.00	- - Other	5	A
5509.61.00	- - Mixed mainly or solely with wool or fine animal hair	5	A
5509.62.00	- - Mixed mainly or solely with cotton	5	A
5509.69.00	- - Other	5	A
5509.91.00	- - Mixed mainly or solely with wool or fine animal hair	5	A
5509.92.00	- - Mixed mainly or solely with cotton	5	A
5509.99.00	- - Other	5	A
5510.11.00	- - Single	5	A
5510.12.00	- - Multiple (folded) or cabled	5	A
5510.20.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	5	A
5510.30.00	- Other yarn, mixed mainly or solely with cotton	5	A
5510.90.00	- Other yarn	5	A
5511.10.00	- Of synthetic staple fibers, containing 85 % or more by weight of such fibers	5	A
5511.20.00	- Of synthetic staple fibers, containing less than 85 % by weight of such fibers	5	A
5511.30.00	- Of artificial staple fibers	5	A
5512.11.00	- - Unbleached or bleached	10	A
5512.19.10	- - - Twill weave (warp effect), with unbleached or bleached warp yarns and coloured weft yarns (or vice versa), weighing 400 g/m ² or more	5	A
5512.19.90	- - - Other	10	A

SAC Code	Description	Base Rate	Staging Category
5512.21.00	- - Unbleached or bleached	10	A
5512.29.00	- - Other	10	A
5512.91.00	- - Unbleached or bleached	10	A
5512.99.00	- - Other	10	A
5513.11.00	- - Of polyester staple fibers, plain weave	10	A
5513.12.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers	10	A
5513.13.00	- - Other woven fabrics of polyester staple fibers	10	A
5513.19.00	- - Other fabrics	10	A
5513.21.00	- - Of polyester staple fibers, plain weave	10	A
5513.23.10	- - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers	10	A
5513.23.90	- - - Other	10	A
5513.29.00	- - Other fabrics	10	A
5513.31.00	- - Of polyester staple fibers, plain weave	10	A
5513.39.10	- - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers	10	A
5513.39.20	- - Other woven fabrics of polyester staple fibers	10	A
5513.39.90	- - - Other	10	A
5513.41.00	- - Of polyester staple fibers, plain weave	10	A
5513.49.10	- - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers	10	A
5513.49.20	- - - Other woven fabrics of polyester staple fibers	10	A
5513.49.90	- - - Other	10	A
5514.11.10	- - - Of a weight exceeding 200 g/m ²	10	A
5514.11.90	- - - Other	10	A
5514.12.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers	10	A
5514.19.10	- - - Other woven fabrics of polyester staple fibers	10	A
5514.19.90	- - - Other	10	A
5514.21.00	- - Of polyester staple fibers, plain weave	10	A
5514.22.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers	10	A
5514.23.00	- - Other woven fabrics of polyester staple fibers	10	A
5514.29.00	- - Other fabrics	10	A

SAC Code	Description	Base Rate	Staging Category
5514.30.10	- - Of polyester staple fibers, plain weave	10	A
5514.30.21	- - - Weighing 400 g/m ² or more	5	A
5514.30.29	- - - Other	10	A
5514.30.30	- - Other woven fabrics of polyester staple fibers	10	A
5514.30.90	- - Other	10	A
5514.41.00	- - Of polyester staple fibers, plain weave	10	A
5514.42.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers	10	A
5514.43.00	- - Other woven fabrics of polyester staple fibers	10	A
5514.49.00	- - Other fabrics	10	A
5515.11.00	- - Mixed mainly or solely with viscose rayon staple fibers	10	A
5515.12.00	- - Mixed mainly or solely with man-made filaments	10	A
5515.13.00	- - Mixed mainly or solely with wool or fine animal hair	10	A
5515.19.00	- - Other	10	A
5515.21.00	- - Mixed mainly or solely with man-made filaments	10	A
5515.22.00	- - Mixed mainly or solely with wool or fine animal hair	10	A
5515.29.00	- - Other	10	A
5515.91.00	- - Mixed mainly or solely with man-made filaments	10	A
5515.99.10	- - - Mixed mainly or solely with wool or fine animal hair	10	A
5515.99.90	- - - Other	10	A
5516.11.00	- - Unbleached or bleached	10	A
5516.12.00	- - Dyed	10	A
5516.13.10	- - - Weighing 400 g/m ² or more	5	A
5516.13.90	- - - Other	10	A
5516.14.00	- - Printed	10	A
5516.21.00	- - Unbleached or bleached	10	A
5516.22.00	- - Dyed	10	A
5516.23.10	- - - Weighing 400 g/m ² or more	5	A
5516.23.90	- - - Other	10	A
5516.24.00	- - Printed	10	A
5516.31.00	- - Unbleached or bleached	10	A

SAC Code	Description	Base Rate	Staging Category
5516.32.00	- - Dyed	10	A
5516.33.00	- - Of yarns of different colours	10	A
5516.34.00	- - Printed	10	A
5516.41.00	- - Unbleached or bleached	10	A
5516.42.00	- - Dyed	10	A
5516.43.10	- - - Weighing 400 g/m ² or more	5	A
5516.43.90	- - - Other	10	A
5516.44.00	- - Printed	10	A
5516.91.00	- - Unbleached or bleached	10	A
5516.92.00	- - Dyed	10	A
5516.93.00	- - Of yarns of different colours	10	A
5516.94.00	- - Printed	10	A
5601.21.11	- - - - Weighing 100 g/m ² or more but not more than 350 g/m ²	5	A
5601.21.19	- - - - Other	0	A
5601.21.21	- - - Cylinders for cigarette filters, whether or not containing activated carbon	5	A
5601.21.29	- - - - Other	15	A
5601.22.11	- - - - Weighing 100 g/m ² or more but not more than 350 g/m ²	5	A
5601.22.19	- - - - Other	0	A
5601.22.21	- - - Cylinders for cigarette filters, whether or not containing activated carbon	5	A
5601.22.29	- - - - Other	15	A
5601.29.10	- - - Wadding	5	A
5601.29.20	- - - Articles of wadding	15	A
5601.30.00	- Textile flock and dust and mill neps	5	A
5602.10.00	- Needleloom felt and stitch-bonded fiber fabrics	5	A
5602.21.00	- - Of wool or fine animal hair	5	A
5602.29.00	- - Of other textile materials	5	A
5602.90.10	- - Covered with thermoplastics, of a thickness exceeding 0.15 mm, weighing more than 350 g/m ²	0	A
5602.90.20	- - Impregnated	0	A
5602.90.90	- - Other	5	A
5603.11.00	- - Weighing not more than 25 g/m ²	0	A
5603.12.00	- - Weighing more than 25 g/m ² but not more than 70 g/m ²	0	A

SAC Code	Description	Base Rate	Staging Category
5603.13.00	- - Weighing more than 70 g/m ² but not more than 150 g/m ²	0	A
5603.14.00	- - Weighing more than 150 g/m ²	0	A
5603.91.00	- - Weighing not more than 25 g/m ²	0	A
5603.92.00	- - Weighing more than 25 g/m ² but not more than 70 g/m ²	0	A
5603.93.00	- - Weighing more than 70 g/m ² but not more than 150 g/m ²	0	A
5603.94.00	- - Weighing more than 150 g/m ²	0	A
5604.10.00	- Rubber thread and cord, textile-covered	10	A
5604.90.10	- - High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	0	A
5604.90.90	- - Other	10	A
5605.00.00	METALLISED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL	0	A
5606.00.00	GIMPED YARN, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, GIMPED (OTHER THAN THOSE OF HEADING 56.05 AND GIMPED HORSEHAIR YARN); CHENILLE YARN; LOOP WALE-YARN	5	A
5607.21.00	- - Binder or baler twine	15	A
5607.29.00	- - Other	15	A
5607.41.00	- - Binder or baler twine	15	A
5607.49.00	- - Other	15	A
5607.50.00	- Of other synthetic fibers	15	A
5607.90.10	- - Of jute or of other textile bast fibers of heading 53.03	15	A
5607.90.90	- - Other	15	A
5608.11.00	- - Made up fishing nets	5	A
5608.19.00	- - Other	15	A
5608.90.00	- Other	15	A

SAC Code	Description	Base Rate	Staging Category
5609.00.00	ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED	15	A
5701.10.00	- Of wool or fine animal hair	15	A
5701.90.00	- Of other textile materials	15	A
5702.10.00	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	15	A
5702.20.00	- Floor coverings of coconut fibers (coir)	15	A
5702.31.00	- - Of wool or fine animal hair	15	A
5702.32.00	- - Of man-made textile materials	15	A
5702.39.00	- - Of other textile materials	15	A
5702.41.00	- - Of wool or fine animal hair	15	A
5702.42.00	- - Of man-made textile materials	15	A
5702.49.00	- - Of other textile materials	15	A
5702.50.10	- - Of wool or fine animal hair	15	A
5702.50.20	- - Of man-made textile materials	15	A
5702.50.90	- - Other	15	A
5702.91.00	- - Of wool or fine animal hair	15	A
5702.92.00	- - Of man-made textile materials	15	A
5702.99.00	- - Of other textile materials	15	A
5703.10.00	- Of wool or fine animal hair	15	A
5703.20.00	- Of nylon or other polyamides	15	A
5703.30.00	- Of other man-made textile materials	15	A
5703.90.00	- Of other textile materials	15	A
5704.10.00	- Having a maximum surface area of 0.3 m ²	15	A
5704.90.00	- Other	15	A
5705.00.00	OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP	15	A
5801.10.00	- Of wool or fine animal hair	10	A
5801.21.00	- - Uncut weft pile fabrics	10	A
5801.22.00	- - Cut corduroy	10	A
5801.23.10	- - - With pile fibers of a length exceeding 3 mm	10	A
5801.23.90	- - - Other	10	A
5801.26.00	- - Chenille fabrics	10	A
5801.27.10	- - - Uncut (creped)	10	A

SAC Code	Description	Base Rate	Staging Category
5801.27.21	- - - - With pile fibers of a length exceeding 3 mm	10	A
5801.27.29	- - - - Other	10	A
5801.31.00	- - Uncut weft pile fabrics	10	A
5801.32.00	- - Cut corduroy	10	A
5801.33.00	- - Other weft pile fabrics	10	A
5801.36.00	- - Chenille fabrics	10	A
5801.37.11	- - - - For closing by pressure ("Velcro")	0	A
5801.37.19	- - - - Other	10	A
5801.37.21	- - - - With pile fibers of a length exceeding 3 mm	10	A
5801.37.22	- - - - Other, pieces of a width exceeding 350 cm and weight of more than 130 g/m ²	10	A
5801.37.29	- - - - Other	0	A
5801.90.00	- Of other textile materials	10	A
5802.11.00	- - Unbleached	10	A
5802.19.00	- - Other	10	A
5802.20.00	- Terry towelling and similar woven terry fabrics, of other textile materials	10	A
5802.30.00	- Tufted textile fabrics	10	A
5803.00.10	- Of cotton	10	A
5803.00.90	- Other	10	A
5804.10.00	- Tullies and other net fabrics	10	A
5804.21.00	- - Of man-made fibers	10	A
5804.29.00	- - Of other textile materials	10	A
5804.30.00	- Hand-made lace	10	A
5805.00.00	HAND-WOVEN TAPESTRIES OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE-WORKED TAPESTRIES (FOR EXAMPLE: PETIT POINT, CROSS STITCH), WHETHER OR NOT MADE UP	15	A
5806.10.10	- - Of a width of less than 10 cm, with pile fibers of a length exceeding 3 mm	10	A
5806.10.20	- - For closing by pressure ("Velcro")	0	A
5806.10.90	- - Other	10	A
5806.20.00	- Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	10	A

SAC Code	Description	Base Rate	Staging Category
5806.31.10	- - - Of a density exceeding 75 yarns per cm2	5	A
5806.31.90	- - - Other	10	A
5806.32.10	- - - Of polyamides, of a density exceeding 75 yarns per cm2	5	A
5806.32.90	- - - Other	10	A
5806.39.00	- - Of other textile materials	10	A
5806.40.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	10	A
5807.10.00	- Woven	10	A
5807.90.00	- Other	10	A
5808.10.00	- Braids in the piece	10	A
5808.90.00	- Other	10	A
5809.00.00	WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF HEADING 56.05, OF THE KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED	10	A
5810.10.00	- Embroidery without visible ground	10	A
5810.91.00	- - Of cotton	10	A
5810.92.00	- - Of man-made fibers	10	A
5810.99.00	- - Of other textile materials	10	A
5811.00.10	- Of dipped fabrics	10	A
5811.00.90	- Other	10	A
5901.10.00	- Textile fabrics coated with gum or amylaceous substances, of the kind used for the outer covers of books or the like	5	A
5901.90.00	- Other	5	A
5902.10.00	- Of nylon or other polyamides	0	A
5902.20.00	- Of polyesters	0	A
5902.90.00	- Other	0	A
5903.10.00	- With poly(vinyl chloride)	5	A
5903.20.00	- With polyurethane	10	A
5903.90.10	- - Fabrics with visible particles of thermoplastics on one or both sides (interlinings)	5	A

SAC Code	Description	Base Rate	Staging Category
5903.90.20	- - Other, of polyamides, of a density exceeding 35 yarns per cm ²	5	A
5903.90.30	- - Other, of textured polyester yarn coated with acrylic polymers, in the piece, of a width exceeding 183 cm	10	A
5903.90.90	- - Other	10	A
5904.10.00	- Linoleum	0	A
5904.90.00	- Other	10	A
5905.00.00	TEXTILE WALL COVERINGS	10	A
5906.10.00	- Adhesive tape of a width not exceeding 20 cm	10	A
5906.91.00	- - Knitted or crocheted	10	A
5906.99.10	- - - Of polyamides or viscose rayon, weighing 150 g/m ² or more but not more than 500 g/m ²	5	A
5906.99.20	- - - Flannel	10	A
5906.99.30	- - - Rubberised nylon fabrics of the kind used in the manufacture of tyres	0	A
5906.99.90	- - - Other	10	A
5907.00.00	TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE	0	A
5908.00.00	TEXTILE WICKS, WOVEN, PLAIED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFOR, WHETHER OR NOT IMPREGNATED	5	A
5909.00.00	TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR, OR ACCESSORIES OF OTHER MATERIALS	0	A

SAC Code	Description	Base Rate	Staging Category
5910.00.00	TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OR REINFORCED WITH METAL OR OTHER MATERIAL	0	A
5911.10.00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of the kind used for card clothing, and similar fabrics of the kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	5	A
5911.20.00	- Bolting cloth, whether or not made up	5	A
5911.31.00	- - Weighing less than 650 g/m ²	0	A
5911.32.00	- - Weighing 650 g/m ² of more	0	A
5911.40.00	- Straining cloth and thick cloth of the kind used in oil presses or the like, including that of human hair	0	A
5911.90.00	- Other	0	A
6001.10.00	- "Long pile" fabrics	10	A
6001.21.00	- - Of cotton	10	A
6001.22.00	- - Of man-made fibers	10	A
6001.29.00	- - Of other textile materials	10	A
6001.91.10	- - - With pile fibers of a length exceeding 3 mm	10	A
6001.91.90	- - - Other	10	A
6001.92.10	- - - With pile fibers of a length exceeding 3 mm	5	A
6001.92.90	- - - Other	10	A
6001.99.00	- - Of other textile materials	10	A
6002.40.11	- - - Of a width not exceeding 11 cm and a thickness not exceeding 3 mm, for edging	0	A
6002.40.19	- - - Other	10	A
6002.40.90	- - Other	10	A
6002.90.00	- Other	10	A
6003.10.00	- Of wool or fine animal hair	10	A

SAC Code	Description	Base Rate	Staging Category
6003.20.00	- Of cotton	10	A
6003.30.00	- Of synthetic fibers	10	A
6003.40.00	- Of artificial fibers	10	A
6003.90.00	- Other	10	A
6004.10.10	- - With polyurethane ("lycra")	5	A
6004.10.90	- - Other	10	A
6004.90.00	- Other	10	A
6005.21.00	- - Unbleached or bleached	10	A
6005.22.00	- - Dyed	10	A
6005.23.00	- - Of yarns of different colours	10	A
6005.24.00	- - Printed	10	A
6005.31.00	- - Unbleached or bleached	10	A
6005.32.00	- - Dyed	10	A
6005.33.00	- - Of yarns of different colours	10	A
6005.34.00	- - Printed	10	A
6005.41.00	- - Unbleached or bleached	10	A
6005.42.00	- - Dyed	10	A
6005.43.00	- - Of yarns of different colours	10	A
6005.44.00	- - Printed	10	A
6005.90.10	- - Of wool or fine animal hair	10	A
6005.90.90	- - Other	10	A
6006.10.00	- Of wool or fine animal hair	10	A
6006.21.00	- - Unbleached or bleached	10	A
6006.22.00	- - Dyed	10	A
6006.23.00	- - Of yarns of different colours	10	A
6006.24.00	- - Printed	10	A
6006.31.00	- - Unbleached or bleached	10	A
6006.32.00	- - Dyed	10	A
6006.33.00	- - Of yarns of different colours	10	A
6006.34.00	- - Printed	10	A
6006.41.00	- - Unbleached or bleached	10	A
6006.42.00	- - Dyed	10	A
6006.43.00	- - Of yarns of different colours	10	A
6006.44.00	- - Printed	10	A
6006.90.00	- Other	10	A
6101.20.00	- Of cotton	15	A
6101.30.00	- Of man-made fibers	15	A
6101.90.10	- - Of wool or fine animal hair	15	A
6101.90.90	- - Other	15	A
6102.10.00	- Of wool or fine animal hair	15	A

SAC Code	Description	Base Rate	Staging Category
6102.20.00	- Of cotton	15	A
6102.30.00	- Of man-made fibers	15	A
6102.90.00	- Of other textile materials	15	A
6103.10.10	- - Of wool or fine animal hair	15	A
6103.10.20	- Of synthetic fibers	15	A
6103.10.90	- - Of other textile materials	15	A
6103.22.00	- - Of cotton	15	A
6103.23.00	- - Of synthetic fibers	15	A
6103.29.10	- - Of wool or fine animal hair	15	A
6103.29.90	- - - Other	15	A
6103.31.00	- - Of wool or fine animal hair	15	A
6103.32.00	- - Of cotton	15	A
6103.33.00	- - Of synthetic fibers	15	A
6103.39.00	- - Of other textile materials	15	A
6103.41.00	- - Of wool or fine animal hair	15	A
6103.42.00	- - Of cotton	15	A
6103.43.00	- - Of synthetic fibers	15	A
6103.49.00	- - Of other textile materials	15	A
6104.13.00	- - Of synthetic fibers	15	A
6104.19.10	- - - Of wool or fine animal hair	15	A
6104.19.20	- - - Of cotton	15	A
6104.19.90	- - - Other	15	A
6104.22.00	- - Of cotton	15	A
6104.23.00	- -Of synthetic fibers	15	A
6104.29.10	- - - Of wool or fine animal hair	15	A
6104.29.90	- - - Other	15	A
6104.31.00	- - Of wool or fine animal hair	15	A
6104.32.00	- - Of cotton	15	A
6104.33.00	- - Of synthetic fibers	15	A
6104.39.00	- - Of other textile materials	15	A
6104.41.00	- - Of wool or fine animal hair	15	A
6104.42.00	- - Of cotton	15	A
6104.43.00	- - Of synthetic fibers	15	A
6104.44.00	- - Of artificial fibers	15	A
6104.49.00	- - Of other textile materials	15	A
6104.51.00	- - Of wool or fine animal hair	15	A
6104.52.00	- - Of cotton	15	A
6104.53.00	- - Of synthetic fibers	15	A
6104.59.00	- - Of other textile materials	15	A
6104.61.00	- - Of wool or fine animal hair	15	A

SAC Code	Description	Base Rate	Staging Category
6104.62.00	- - Of cotton	15	A
6104.63.00	- - Of synthetic fibers	15	A
6104.69.00	- - Of other textile materials	15	A
6105.10.00	- Of cotton	15	A
6105.20.00	- Of man-made fibers	15	A
6105.90.00	- Of other textile materials	15	A
6106.10.00	- Of cotton	15	A
6106.20.00	- Of man-made fibers	15	A
6106.90.00	- Of other textile materials	15	A
6107.11.00	- - Of cotton	15	A
6107.12.00	- - Of man-made fibers	15	A
6107.19.00	- - Of other textile materials	15	A
6107.21.00	- - Of cotton	15	A
6107.22.00	- - Of man-made fibers	15	A
6107.29.00	- - Of other textile materials	15	A
6107.91.00	- - Of cotton	15	A
6107.99.10	- - Of man-made fibers	15	A
6107.99.90	- - - Other	15	A
6108.11.00	- - Of man-made fibers	15	A
6108.19.00	- - Of other textile materials	15	A
6108.21.00	- - Of cotton	15	A
6108.22.00	- - Of man-made fibers	15	A
6108.29.00	- - Of other textile materials	15	A
6108.31.00	- - Of cotton	15	A
6108.32.00	- - Of man-made fibers	15	A
6108.39.00	- - Of other textile materials	15	A
6108.91.00	- - Of cotton	15	A
6108.92.00	- - Of man-made fibers	15	A
6108.99.00	- - Of other textile materials	15	A
6109.10.00	- Of cotton	15	A
6109.90.00	- Of other textile materials	15	A
6110.11.00	- - Of wool	15	A
6110.12.00	- - Of Kashmir (cashmere) goats	15	A
6110.19.00	- - Other	15	A
6110.20.00	- Of cotton	15	A
6110.30.00	- Of man-made fibers	15	A
6110.90.00	- Of other textile materials	15	A
6111.20.00	- Of cotton	15	A
6111.30.00	- Of synthetic fibers	15	A
6111.90.10	- - Of wool or fine animal hair	15	A

SAC Code	Description	Base Rate	Staging Category
6111.90.90	- - Other	15	A
6112.11.00	- - Of cotton	15	A
6112.12.00	- - Of synthetic fibers	15	A
6112.19.00	- - Of other textile materials	15	A
6112.20.00	- Overalls and ski suits	15	A
6112.31.00	- - Of synthetic fibers	15	A
6112.39.00	- - Of other textile materials	15	A
6112.41.00	- - Of synthetic fibers	15	A
6112.49.00	- - Of other textile materials	15	A
6113.00.00	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING 59.03, 59.06 OR 59.07	15	A
6114.20.00	- Of cotton	15	A
6114.30.00	- Of man-made fibers	15	A
6114.90.00	- Of other textile materials	15	A
6115.10.10	- - Stockings for varicose veins	0	A
6115.10.90	- - Other	15	A
6115.21.00	- - Of synthetic fibers, measuring per single yarn less than 67 decitex	15	A
6115.22.00	- - Of synthetic fibers, measuring per single yarn 67 decitex or more	15	A
6115.29.00	- - Of other textile materials	15	A
6115.30.00	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	15	A
6115.94.00	- - Of wool or fine animal hair	15	A
6115.95.00	- - Of cotton	15	A
6115.96.00	- - Of synthetic fibers	15	A
6115.99.00	- - Of other textile materials	15	A
6116.10.00	- Impregnated, coated or covered with plastic or rubber	15	A
6116.91.00	- - Of wool or fine animal hair	15	A
6116.92.00	- - Of cotton	15	A
6116.93.00	- - Of synthetic fibers	15	A
6116.99.00	- - Of other textile materials	15	A
6117.10.00	- Shawls, scarves, mufflers, mantillas, veils and the like	15	A
6117.80.10	- - Kneepads and shin guards, other than for sports	0	A
6117.80.20	- - Ties, bow ties and cravats	15	A

SAC Code	Description	Base Rate	Staging Category
6117.80.90	- - Other	15	A
6117.90.00	- Parts	15	A
6201.11.00	- - Of wool or fine animal hair	15	A
6201.12.00	- - Of cotton	15	A
6201.13.00	- - Of man-made fibers	15	A
6201.19.00	- - Of other textile materials	15	A
6201.91.00	- - Of wool or fine animal hair	15	A
6201.92.00	- - Of cotton	15	A
6201.93.00	- - Of man-made fibers	15	A
6201.99.00	- - Of other textile materials	15	A
6202.11.00	- - Of wool or fine animal hair	15	A
6202.12.00	- - Of cotton	15	A
6202.13.00	- - Of man-made fibers	15	A
6202.19.00	- - Of other textile materials	15	A
6202.91.00	- - Of wool or fine animal hair	15	A
6202.92.00	- - Of cotton	15	A
6202.93.00	- - Of man-made fibers	15	A
6202.99.00	- - Of other textile materials	15	A
6203.11.00	- - Of wool or fine animal hair	15	A
6203.12.00	- - Of synthetic fibers	15	A
6203.19.00	- - Of other textile materials	15	A
6203.22.00	- - Of cotton	15	A
6203.23.00	- - Of synthetic fibers	15	A
6203.29.10	- - - Of wool or fine animal hair	15	A
6203.29.90	- - - Other	15	A
6203.31.00	- - Of wool or fine animal hair	15	A
6203.32.00	- - Of cotton	15	A
6203.33.00	- - Of synthetic fibers	15	A
6203.39.00	- - Of other textile materials	15	A
6203.41.00	- - Of wool or fine animal hair	15	A
6203.42.00	- - Of cotton	15	A
6203.43.00	- - Of synthetic fibers	15	A
6203.49.00	- - Of other textile materials	15	A
6204.11.00	- - Of wool or fine animal hair	15	A
6204.12.00	- - Of cotton	15	A
6204.13.00	- - Of synthetic fibers	15	A
6204.19.00	- - Of other textile materials	15	A
6204.21.00	- - Of wool or fine animal hair	15	A
6204.22.00	- - Of cotton	15	A
6204.23.00	- - Of synthetic fibers	15	A

SAC Code	Description	Base Rate	Staging Category
6204.29.00	- - Of other textile materials	15	A
6204.31.00	- - Of wool or fine animal hair	15	A
6204.32.00	- - Of cotton	15	A
6204.33.00	- - Of synthetic fibers	15	A
6204.39.00	- - Of other textile materials	15	A
6204.41.00	- - Of wool or fine animal hair	15	A
6204.42.00	- - Of cotton	15	A
6204.43.00	- - Of synthetic fibers	15	A
6204.44.00	- - Of artificial fibers	15	A
6204.49.00	- - Of other textile materials	15	A
6204.51.00	- - Of wool or fine animal hair	15	A
6204.52.00	- - Of cotton	15	A
6204.53.00	- - Of synthetic fibers	15	A
6204.59.00	- - Of other textile materials	15	A
6204.61.00	- - Of wool or fine animal hair	15	A
6204.62.00	- - Of cotton	15	A
6204.63.00	- - Of synthetic fibers	15	A
6204.69.00	- - Of other textile materials	15	A
6205.20.00	- Of cotton	15	A
6205.30.00	- Of man-made fibers	15	A
6205.90.10	- - Of wool or fine animal hair	15	A
6205.90.90	- - Other	15	A
6206.10.00	- Of silk or silk waste	15	A
6206.20.00	- Of wool or fine animal hair	15	A
6206.30.00	- Of cotton	15	A
6206.40.00	- Of man-made fibers	15	A
6206.90.00	- Of other textile materials	15	A
6207.11.00	- - Of cotton	15	A
6207.19.00	- - Of other textile materials	15	A
6207.21.00	- - Of cotton	15	A
6207.22.00	- - Of man-made fibers	15	A
6207.29.00	- - Of other textile materials	15	A
6207.91.00	- - Of cotton	15	A
6207.99.10	- - - Of man-made fibers	15	A
6207.99.90	- - - Other	15	A
6208.11.00	- - Of man-made fibers	15	A
6208.19.00	- - Of other textile materials	15	A
6208.21.00	- - Of cotton	15	A
6208.22.00	- - Of man-made fibers	15	A
6208.29.00	- - Of other textile materials	15	A

SAC Code	Description	Base Rate	Staging Category
6208.91.00	- - Of cotton	15	A
6208.92.00	- - Of man-made fibers	15	A
6208.99.00	- - Of other textile materials	15	A
6209.20.00	- Of cotton	15	A
6209.30.00	- Of synthetic fibers	15	A
6209.90.10	- - Of wool or fine animal hair	15	A
6209.90.90	- - Other	15	A
6210.10.10	- - Disposable sterilised overalls	0	A
6210.10.90	- - Other	15	A
6210.20.00	- Other garments, of the type described in subheadings 6201.11 to 6201.19	15	A
6210.30.00	- Other garments, of the type described in subheadings 6202.11 to 6202.19	15	A
6210.40.00	- Other men's or boys' garments	15	A
6210.50.00	- Other women's or girls' garments	15	A
6211.11.00	- - Men's or boys'	15	A
6211.12.00	- - Women's or girls'	15	A
6211.20.00	- Overalls and ski suits	15	A
6211.32.00	- - Of cotton	15	A
6211.33.00	- - Of man-made fibers	15	A
6211.39.00	- - Of other textile materials	15	A
6211.42.00	- - Of cotton	15	A
6211.43.00	- - Of man-made fibers	15	A
6211.49.10	- - - Of wool or fine animal hair	15	A
6211.49.90	- - - Other	15	A
6212.10.00	- Brassieres	15	A
6212.20.00	- Girdles and panty girdles	15	A
6212.30.00	- Corselettes	15	A
6212.90.00	- Other	15	A
6213.20.00	- Of cotton	15	A
6213.90.00	- Of other textile materials	15	A
6214.10.00	- Of silk or silk waste	15	A
6214.20.00	- Of wool or fine animal hair	15	A
6214.30.00	- Of synthetic fibers	15	A
6214.40.00	- Of artificial fibers	15	A
6214.90.00	- Of other textile materials	15	A
6215.10.00	- Of silk or silk waste	15	A
6215.20.00	- Of man-made fibers	15	A
6215.90.00	- Of other textile materials	15	A
6216.00.00	GLOVES, MITTENS AND MITTS	15	A

SAC Code	Description	Base Rate	Staging Category
6217.10.00	- Clothing accessories	15	A
6217.90.00	- Parts	15	A
6301.10.00	- Electric blankets	15	A
6301.20.00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	15	A
6301.30.00	- Blankets (other than electric blankets) of cotton	15	A
6301.40.00	- Blankets (other than electric blankets) of synthetic fibers	15	A
6301.90.00	- Other blankets	15	A
6302.10.00	- Bed linen, knitted or crocheted	15	A
6302.21.00	- - Of cotton	15	A
6302.22.00	- - Of man-made fibers	15	A
6302.29.00	- - Of other textile materials	15	A
6302.31.00	- - Of cotton	15	A
6302.32.00	- - Of man-made fibers	15	A
6302.39.00	- - Of other textile materials	15	A
6302.40.00	- Table linen, knitted or crocheted	15	A
6302.51.00	- - Of cotton	15	A
6302.53.00	- - Of man-made fibers	15	A
6302.59.10	- - - Of linen	15	A
6302.59.90	- - - Other	15	A
6302.60.00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	15	A
6302.91.00	- - Of cotton	15	A
6302.93.00	- - Of man-made fibers	15	A
6302.99.10	- - - Of linen	15	A
6302.99.90	- - - Other	15	A
6303.12.00	- - Of synthetic fibers	15	A
6303.19.10	- - - Of Cotton	15	A
6303.19.90	- - - Other	15	A
6303.91.00	- - Of cotton	15	A
6303.92.00	- - Of synthetic fibers	15	A
6303.99.00	- - Of other textile materials	15	A
6304.11.00	- - Knitted or crocheted	15	A
6304.19.00	- - Other	15	A
6304.91.00	- - Knitted or crocheted	15	A
6304.92.00	- - Not knitted or crocheted, of cotton	15	A

SAC Code	Description	Base Rate	Staging Category
6304.93.00	- - Not knitted or crocheted, of synthetic fibers	15	A
6304.99.00	- - Not knitted or crocheted, of other textile materials	15	A
6305.10.00	- Of jute or of other textile bast fibers of heading 53.03	15	A
6305.20.00	- Of cotton	15	A
6305.32.00	- - Flexible intermediate bulk containers	15	A
6305.33.00	- - Other, of polyethylene or polypropylene strip or the like	15	A
6305.39.00	- - Other	15	A
6305.90.00	- Of other textile materials	15	A
6306.12.00	- - Of synthetic fibers	15	A
6306.19.10	- - - Of Cotton	15	A
6306.19.90	- - - Other	15	A
6306.22.00	- - Of synthetic fibers	15	A
6306.29.10	- - - Of cotton	15	A
6306.29.90	- - - Other	15	A
6306.30.10	- - Of synthetic fibers	15	A
6306.30.90	- - Of other textile materials	15	A
6306.40.00	- Pneumatic mattresses	15	A
6306.90.10	- - Of cotton	15	A
6306.90.90	- - Of other textile materials	15	A
6307.10.00	- Floorcloths, dishcloths, dusters and similar cleaning cloths	15	A
6307.20.00	- Life jackets and lifebelts	0	A
6307.90.10	- - Safety belts	0	A
6307.90.20	- - Disposable masks	0	A
6307.90.30	- - Safety reflective strip	0	A
6307.90.90	- - Other	15	A
6308.00.00	SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKING FOR RETAIL SALE	15	A
6309.00.10	- Footwear	15	A
6309.00.90	- Other	15	A
6310.10.00	- Sorted	10	A

SAC Code	Description	Base Rate	Staging Category
6310.90.10	- - Containing 80 % or more by weight of polyesters	10	A
6310.90.20	- - Containing 80 % or more by weight of acrylic fibers	10	A
6310.90.90	- - Other	10	A
6401.10.00	- Footwear incorporating a protective metal toecap	15	X
6401.92.00	- - Covering the ankle but not covering the knee	15	X
6401.99.10	- - - Covering the knee	15	X
6401.99.90	- - - Other	15	X
6402.12.00	- - Ski-boots, cross-country ski footwear and snowboard boots	15	A
6402.19.00	- - Other	15	G
6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	15	X
6402.91.10	- - - Footwear incorporating a protective metal toecap	15	G
6402.91.90	- - - Other	15	X
6402.99.10	- - - Footwear incorporating a protective metal toecap	15	G
6402.99.90	- - - Other	15	X
6403.12.00	- - Ski-boots, cross-country ski footwear and snowboard boots	15	A
6403.19.00	- - Other	15	X
6403.20.00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	15	X
6403.40.00	- Other footwear, incorporating a protective metal toecap	15	E
6403.51.00	- - Covering the ankle	15	X
6403.59.00	- - Other	15	X
6403.91.10	- - - Footwear made on a base or platform of wood, not having an inner sole or a protective metal toecap	15	X
6403.91.90	- - - Other	15	X

SAC Code	Description	Base Rate	Staging Category
6403.99.10	- - - Footwear made on a base or platform of wood, not having an inner sole or a protective metal toecap	15	X
6403.99.90	- - - Other	15	X
6404.11.00	- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	15	G
6404.19.10	- - - Overshoes with outer soles of plastics	0	A
6404.19.90	- - - Other	15	X
6404.20.00	- Footwear with outer soles of leather or composition leather	15	X
6405.10.00	- With uppers of leather or composition leather	15	X
6405.20.00	- With uppers of textile materials	15	X
6405.90.00	- Other	15	X
6406.10.10	- - Toe caps	10	G
6406.10.90	- - Other	10	G
6406.20.00	- Outer soles and heels, of rubber or plastics	10	X
6406.90.11	- - - Outer soles and heels	10	G
6406.90.12	- - - Birch wood shanks, made on the basis of pressure and heat	0	A
6406.90.19	- - - Other	0	A
6406.90.91	- - - Outer soles and heels, other than of rubber, plastics or wood	10	X
6406.90.92	- - - Removable in-soles, heel cushions and similar articles	10	G
6406.90.99	- - - Other	10	G
6501.00.00	HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT	5	C
6502.00.00	HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE, NOR MADE WITH BRIMS, NOR LINED, NOR TRIMMED	5	C

SAC Code	Description	Base Rate	Staging Category
6504.00.00	HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED	15	C
6505.00.10	- Hair-nets	15	C
6505.00.20	- Hats and other headgear of felt, made with hat-forms and plateaux of heading 65.01, whether or not lined or trimmed	15	C
6505.00.90	- Other	15	C
6506.10.10	- - Of plastics, whether or not reinforced with glass fibers or other materials	15	C
6506.10.90	- - Other	15	C
6506.91.00	- - Of rubber or of plastics	15	C
6506.99.10	- - - Of furskin	15	C
6506.99.90	- - - Other	15	C
6507.00.00	HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR	5	C
6601.10.00	- Garden or similar umbrellas	15	A
6601.91.00	- - Having a telescopic shaft	15	A
6601.99.00	- - Other	15	A
6602.00.00	WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND THE LIKE	15	A
6603.20.00	- Umbrella frames, including frames mounted on shafts (sticks)	5	A
6603.90.00	- Other	5	A
6701.00.00	SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING 05.05 AND WORKED QUILLS AND SCAPES	15	C
6702.10.00	- Of plastics	15	C
6702.90.00	- Of other materials	15	C
6703.00.10	- Man-made textile materials, prepared for use in making dolls' hair	5	A
6703.00.90	- Other	15	C
6704.11.00	- - Complete wigs	15	C
6704.19.00	- - Other	15	C

SAC Code	Description	Base Rate	Staging Category
6704.20.00	- Of human hair	15	C
6704.90.00	- Of other materials	15	C
6801.00.00	SETS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE)	15	E
6802.10.00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	15	E
6802.21.00	- - Marble, travertine and alabaster	15	E
6802.23.00	- - Granite	15	E
6802.29.10	- - - Other calcareous stone	15	E
6802.29.90	- - - Other	15	E
6802.91.00	- - Marble, travertine and alabaster	15	E
6802.92.00	- - Other calcareous stone	15	E
6802.93.00	- - Granite	15	E
6802.99.00	- - Other stone	15	E
6803.00.00	WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE	5	E
6804.10.00	- Millstones and grindstones for milling, grinding or pulping	0	A
6804.21.00	- - Of agglomerated synthetic or natural diamond	0	A
6804.22.00	- - Of other agglomerated abrasives or of ceramics	0	A
6804.23.00	- - Of natural stone	0	A
6804.30.00	- Hand sharpening or polishing stones	0	A
6805.10.00	- On a base of woven textile fabric only	10	E
6805.20.10	- - Abrasive paper for wood and waterproof abrasive paper, other than discs	10	E
6805.20.90	- - Other	10	E
6805.30.00	- On a base of other materials	5	E
6806.10.00	- Slag wool, rock wool and similar mineral wool (including intermixtures thereof), in bulk, sheets or rolls	0	A

SAC Code	Description	Base Rate	Staging Category
6806.20.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including inter mixtures thereof)	0	A
6806.90.00	- Other	0	A
6807.10.00	- In rolls	5	E
6807.90.00	- Other	5	E
6808.00.00	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBER, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS	15	E
6809.11.00	- - Faced or reinforced with paper or paperboard only	5	E
6809.19.00	- - Other	15	G
6809.90.00	- Other articles	15	G
6810.11.00	- - Building blocks and bricks	15	G
6810.19.00	- - Other	15	G
6810.91.00	- - Prefabricated structural components for building or civil engineering	15	G
6810.99.00	- - Other	15	G
6811.40.10	- - Corrugated sheets	15	G
6811.40.20	- - Other sheets, panels, tiles and similar articles	15	G
6811.40.30	- - Tubes, pipes and tube or pipe fittings	15	G
6811.40.90	- - Other articles	15	G
6811.81.00	- - Corrugated sheets	15	G
6811.82.00	- - Other sheets, panels, tiles and similar articles	15	X
6811.89.00	- - Other articles	15	G
6812.80.10	- - Clothing, clothing accessories, footwear and headgear	5	E
6812.80.20	- - Paper, millboard and felt	0	A
6812.80.30	- - Compressed fiber jointing, in sheets or rolls	0	A

SAC Code	Description	Base Rate	Staging Category
6812.80.91	- - -Fabricated crocidolite fibers; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate	0	A
6812.80.92	- - - Yarn and thread	0	A
6812.80.93	- - - Cords and string, whether or not plaited	0	A
6812.80.94	- - - Fabrics, whether or not knitted or crocheted	5	E
6812.80.99	- - - Other	5	E
6812.91.00	- - Clothing, clothing accessories, footwear and headgear	5	E
6812.92.00	- - Paper, millboard and felt	0	A
6812.93.00	- - Compressed asbestos fiber jointing, in sheets or rolls	0	A
6812.99.10	- - - Fabricated asbestos fibers; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	0	A
6812.99.20	- - - Yarn and thread	0	A
6812.99.30	- - - Cords and string, whether or not plaited	0	A
6812.99.40	- - - Fabrics, whether or not knitted or crocheted	5	E
6812.99.90	- - - Other	5	E
6813.20.10	- - Brake linings and pads	0	A
6813.20.90	- - Other	0	A
6813.81.00	- - Brake linings and pads	0	A
6813.89.00	- - Other	0	A
6814.10.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	5	E
6814.90.00	- Other	5	E
6815.10.00	- Non-electrical articles of graphite or other carbon	0	A
6815.20.00	- Articles of peat	0	A
6815.91.00	- - Containing magnesite, dolomite or chromite	0	A
6815.99.00	- - Other	0	A

SAC Code	Description	Base Rate	Staging Category
6901.00.00	BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE: KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS	0	A
6902.10.00	- Containing by weight, singly or together, more than 50 % of the elements Mg (magnesium), Ca (calcium) or Cr (chromium), expressed as MgO (magnesium oxide), CaO (calcium oxide) or Cr ₂ O ₃ (chromium oxide)	0	A
6902.20.00	- Containing, by weight, more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	0	A
6902.90.00	- Other	0	A
6903.10.00	- Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	0	A
6903.20.00	- Containing, by weight, more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	0	A
6903.90.00	- Other	0	A
6904.10.00	- Building bricks	15	E
6904.90.00	- Other	15	E
6905.10.00	- Roofing tiles	15	E
6905.90.00	- Other	15	E
6906.00.00	CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS	15	E
6907.10.00	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	15	G
6907.90.00	- Other	15	G
6908.10.00	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	15	E

SAC Code	Description	Base Rate	Staging Category
6908.90.00	- Other	15	G
6909.11.00	- - Of porcelain or china	0	A
6909.12.00	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	0	A
6909.19.00	- - Other	0	A
6909.90.00	- Other	5	C
6910.10.00	- Of porcelain or china	15	E
6910.90.00	- Other	15	E
6911.10.00	- Tableware and kitchenware	15	E
6911.90.00	- Other	15	E
6912.00.10	- Tableware and kitchenware of earthenware	15	E
6912.00.90	- Other	15	E
6913.10.00	- Of porcelain or china	15	E
6913.90.00	- Other	15	E
6914.10.00	- Of porcelain or china	15	E
6914.90.00	- Other	15	E
7001.00.00	CULLET AND OTHER WASTE AND SCRAP OF GLASS; GLASS IN THE MASS	0	A
7002.10.00	- Balls	0	A
7002.20.00	- Rods	0	A
7002.31.00	- - Of quartz or other fused silica	0	A
7002.32.00	- - Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	0	A
7002.39.00	- - Other	0	A
7003.12.00	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	0	A
7003.19.00	- - Other	0	A
7003.20.00	- Wired sheets	0	A
7003.30.00	- Profiles	0	A
7004.20.00	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	0	A
7004.90.00	- Other glass	0	A

SAC Code	Description	Base Rate	Staging Category
7005.10.00	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	0	A
7005.21.00	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	0	A
7005.29.10	- - - Float glass	0	A
7005.29.90	- - - Other	0	A
7005.30.00	- Wired glass	0	A
7006.00.00	GLASS OF HEADINGS 70.03, 70.04 OR 70.05, BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS	5	E
7007.11.10	- - - Flat	5	E
7007.11.90	- - Other	5	E
7007.19.00	- - Other	10	E
7007.21.10	- - - Flat	5	E
7007.21.90	- - - Other	5	A
7007.29.00	- - Other	5	E
7008.00.00	MULTIPLE-WALLED INSULATING UNITS OF GLASS	5	E
7009.10.00	- Rear-view mirrors for vehicles	0	A
7009.91.00	- - Unframed	5	E
7009.92.00	- - Framed	15	E
7010.10.00	- Ampoules	0	A
7010.20.00	- Stoppers, lids and other closures	0	A
7010.90.11	- - - Less than 4 litres	10	X
7010.90.19	- - - Other	5	E
7010.90.21	- - - Tubular containers, amber coloured, with an opening not exceeding 32 mm, of the kind used for medicaments	10	E
7010.90.29	- - - Other	10	E
7010.90.31	- - - Of a capacity not exceeding 180 ml, with an opening not exceeding 15 mm, other than tubular	5	X
7010.90.32	- - - Tubular containers, amber coloured, with an opening not exceeding 32 mm, of the kind used for medicaments	10	X
7010.90.39	- - - Other	10	X

SAC Code	Description	Base Rate	Staging Category
7010.90.41	- - - Of a capacity of 12 ml or more, with an opening not exceeding 15 mm, other than tubular	5	E
7010.90.42	- - - With an opening of 22 mm or more	10	X
7010.90.43	- - - Borosilicate flasks	0	A
7010.90.49	- - - Other	5	E
7011.10.00	- For electric lighting	0	A
7011.20.00	- For cathode-ray tubes	0	A
7011.90.00	- Other	0	A
7013.10.00	- Of glass-ceramics	15	E
7013.22.00	- - Of lead crystal	15	E
7013.28.00	- - Other	15	E
7013.33.00	- - Of lead crystal	15	E
7013.37.00	- - Other	15	G
7013.41.00	- - Of lead crystal	15	E
7013.42.00	- - Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	15	E
7013.49.00	- - Other	15	A
7013.91.00	- - Of lead crystal	15	E
7013.99.00	- - Other	15	E
7014.00.10	- Signalling glassware	0	A
7014.00.20	- Optical elements	0	A
7015.10.00	- Glasses for corrective spectacles	0	A
7015.90.00	- Other	0	A
7016.10.00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	10	E
7016.90.00	- Other	10	E
7017.10.00	- Of quartz or other fused silica	0	A
7017.20.00	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	0	A
7017.90.00	- Other	0	A
7018.10.00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	15	E

SAC Code	Description	Base Rate	Staging Category
7018.20.00	- Glass microspheres not exceeding 1 mm in diameter	0	A
7018.90.00	- Other	15	E
7019.11.00	- - Chopped strands, of a length of not more than 50 mm	0	A
7019.12.00	- - Rovings	0	A
7019.19.00	- - Other	0	A
7019.31.00	- - Mats	0	A
7019.32.00	- - Thin sheets (voiles)	0	A
7019.39.00	- - Other	0	A
7019.40.00	- Woven fabrics of rovings	0	A
7019.51.00	- - Of a width not exceeding 30 cm	0	A
7019.52.00	- - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	0	A
7019.59.00	- - Other	0	A
7019.90.00	- Other	0	A
7020.00.10	- Glass inners for vacuum flasks or for other vacuum vessels	0	A
7020.00.91	- - - - Quartz reactor tubes and support designed for insertion into diffusion and oxidation furnaces for the production of discs (wafers) semiconductor	0	A
7020.00.99	- - Other	15	E
7101.10.00	- Natural pearls	10	C
7101.21.00	- - Unworked	10	C
7101.22.00	- - Worked	10	C
7102.10.00	- Unsorted	5	C
7102.21.00	- - Unworked or simply sawn, cleaved or bruted	0	A
7102.29.00	- - Other	0	A
7102.31.00	- - Unworked or simply sawn, cleaved or bruted	5	C
7102.39.00	- - Other	5	C
7103.10.00	- Unworked or simply sawn or roughly shaped	5	C
7103.91.00	- - Rubies, sapphires and emeralds	5	C
7103.99.00	- - Other	5	C
7104.10.00	- Piezo-electric quartz	10	C

SAC Code	Description	Base Rate	Staging Category
7104.20.00	- Other, unworked or simply sawn or roughly shaped	10	C
7104.90.00	- Other	10	C
7105.10.00	- Of diamonds	5	C
7105.90.00	- Other	5	C
7106.10.00	- Powder	10	E
7106.91.00	- - Unwrought	10	E
7106.92.10	- - - Wire, bars and rods, containing stripping agents or additives (silver solder)	5	A
7106.92.90	- - - Other	10	A
7107.00.00	BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	10	A
7108.11.00	- - Powder	5	A
7108.12.00	- - Other unwrought forms	5	E
7108.13.00	- - Other semi-manufactured forms	5	A
7108.20.00	- Monetary	5	A
7109.00.00	BASE METALS OR SILVER, CLAD WITH GOLD, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	10	A
7110.11.00	- - Unwrought or in powder form	0	A
7110.19.00	- - Other	0	A
7110.21.00	- - Unwrought or in powder form	0	A
7110.29.00	- - Other	0	A
7110.31.00	- - Unwrought or in powder form	0	A
7110.39.00	- - Other	0	A
7110.41.00	- - Unwrought or in powder form	0	A
7110.49.00	- - Other	0	A
7111.00.00	BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	10	A
7112.30.00	- Ash containing precious metal or precious-metal compounds	0	A
7112.91.00	- - Of gold, including metal clad with gold but excluding sweepings containing other precious metals	0	A
7112.92.00	- - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	0	A

SAC Code	Description	Base Rate	Staging Category
7112.99.00	- - Other	0	A
7113.11.00	- - Of silver, whether or not plated or clad with other precious metal	15	A
7113.19.00	- - Of other precious metal, whether or not plated or clad with precious metal	15	A
7113.20.00	- Of base metal clad with precious metal	15	A
7114.11.00	- - Of silver, whether or not plated or clad with other precious metal	15	A
7114.19.00	- - Of other precious metal, whether or not plated or clad with precious metal	15	A
7114.20.00	- Of base metal clad with precious metal	15	A
7115.10.00	- Catalysts in the form of wire cloth or grill, of platinum	0	A
7115.90.00	- Other	15	C
7116.10.00	- Of natural or cultured pearls	15	C
7116.20.00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	15	C
7117.11.00	- - Cuff links and studs	15	C
7117.19.00	- - Other	15	E
7117.90.00	- Other	15	E
7118.10.00	- Coin (other than gold coin), not being legal tender	5	A
7118.90.00	- Other	5	A
7201.10.00	- Non-alloy pig iron containing by weight 0.5 % or less of phosphorus	0	A
7201.20.00	- Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	0	A
7201.50.00	- Alloy pig iron; spiegeleisen	0	A
7202.11.00	- - Containing by weight more than 2 % of carbon	0	A
7202.19.00	- - Other	0	A
7202.21.00	- - Containing by weight more than 55 % of silicon	0	A
7202.29.00	- - Other	0	A
7202.30.00	- Ferro-silico-manganese	0	A
7202.41.00	- - Containing by weight more than 4 % of carbon	0	A
7202.49.00	- - Other	0	A
7202.50.00	- Ferro-silico-chromium	0	A
7202.60.00	- Ferro-nickel	0	A

SAC Code	Description	Base Rate	Staging Category
7202.70.00	- Ferro-molybdenum	0	A
7202.80.00	- Ferro-tungsten and ferro-silico-tungsten	0	A
7202.91.00	- - Ferro-titanium and ferro-silico-titanium	0	A
7202.92.00	- - Ferro-vanadium	0	A
7202.93.00	- - Ferro-niobium	0	A
7202.99.00	- - Other	0	A
7203.10.00	- Ferrous products obtained by direct reduction of iron ore	0	A
7203.90.00	- Other	0	A
7204.10.00	- Waste and scrap of cast iron	0	A
7204.21.00	- - Of stainless steel	0	A
7204.29.00	- - Other	0	A
7204.30.00	- Waste and scrap of tinned iron or steel	0	A
7204.41.00	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	0	A
7204.49.00	- - Other	0	A
7204.50.00	- Remelting scrap ingots	0	A
7205.10.00	- Granules	0	A
7205.21.00	- - Of alloy steel	0	A
7205.29.00	- - Other	0	A
7206.10.00	- Ingots	0	A
7206.90.00	- Other	0	A
7207.11.00	- - Of rectangular or square cross-section, the width measuring less than twice the thickness	0	A
7207.12.00	- - Other, of rectangular (other than square) cross-section	0	A
7207.19.00	- - Other	0	A
7207.20.00	- Containing by weight 0.25 % or more of carbon	0	A
7208.10.00	- In coils, not further worked than hot-rolled, with patterns in relief	0	A
7208.25.00	- - Of a thickness of 4.75 mm or more	0	A
7208.26.00	- - Of a thickness of 3 mm or more but not exceeding 4.75 mm	0	A
7208.27.00	- - Of a thickness of less than 3 mm	0	A
7208.36.00	- - Of a thickness exceeding 10 mm	0	A
7208.37.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	A

SAC Code	Description	Base Rate	Staging Category
7208.38.00	- - Of a thickness of 3 mm or more but not exceeding 4.75 mm	0	A
7208.39.00	- - Of a thickness of less than 3 mm	0	A
7208.40.00	- Not in coils, not further worked than hot-rolled, with patterns in relief	0	A
7208.51.00	- - Of a thickness exceeding 10 mm	0	A
7208.52.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	A
7208.53.00	- - Of a thickness of 3 mm or more but not exceeding 4.75 mm	0	A
7208.54.10	- - - Of a width not exceeding 990 mm, containing by weight 0.42 % or more of carbon and 0.60 % or more of manganese	0	A
7208.54.90	- - - Other	0	A
7208.90.00	- Other	0	A
7209.15.00	- - Of a thickness of 3 mm or more	0	A
7209.16.00	- - Of a thickness exceeding 1 mm but less than 3 mm	0	A
7209.17.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	0	A
7209.18.00	- - Of a thickness of less than 0.5 mm	0	A
7209.25.00	- - Of a thickness of 3 mm or more	0	A
7209.26.00	- - Of a thickness exceeding 1 mm but less than 3 mm	0	A
7209.27.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	0	A
7209.28.00	- - Of a thickness of less than 0.5 mm	0	A
7209.90.00	- Other	0	A
7210.11.00	- - Of a thickness of 0.5 mm or more	0	A
7210.12.00	- - Of a thickness of less than 0.5 mm	0	A
7210.20.00	- Plated or coated with lead, including terne-plate	0	A
7210.30.00	- Electrolytically plated or coated with zinc	0	A
7210.41.10	- - - Of a thickness of 0.16 mm or more but not exceeding 2 mm	15	X
7210.41.90	- - - Other	5	X
7210.49.10	- - - Of a thickness of 0.16 mm or more but not exceeding 2 mm	15	X

SAC Code	Description	Base Rate	Staging Category
7210.49.90	- - - Other	0	A
7210.50.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	0	A
7210.61.10	- - - Of a thickness of 0.16 mm or more but not exceeding 2 mm	15	X
7210.61.90	- - - Other	0	A
7210.69.10	- - - Of a thickness of 0.16 mm or more but not exceeding 2 mm	15	X
7210.69.90	- - - Other	0	A
7210.70.10	- - Enamelled, of a thickness of 0.16 mm or more but not exceeding 1.55 mm	15	E
7210.70.20	- - Varnished with epoxyphenolic resins, smooth	15	G
7210.70.90	- - Other	0	A
7210.90.00	- Other	0	A
7211.13.00	- - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	0	A
7211.14.10	- - - Containing by weight 0.42 % or more of carbon and 0.60 % or more of manganese	0	A
7211.14.90	- - - Other	0	A
7211.19.10	- - - In coils, containing by weight 0.42 % or more of carbon and 0.60 % or more of manganese	0	A
7211.19.90	- - - Other	0	A
7211.23.00	- - Containing by weight less than 0.25 % of carbon	0	A
7211.29.00	- - Other	0	A
7211.90.00	- Other	0	A
7212.10.00	- Plated or coated with tin	0	A
7212.20.00	- Electrolytically plated or coated with zinc	0	A
7212.30.10	- - Of a thickness of 0.16 mm or more but not exceeding 1.55 mm	15	X
7212.30.90	- - Other	0	A
7212.40.10	- - Of a thickness of 0.16 mm or more but not exceeding 1.55 mm	15	X
7212.40.90	- - Other	0	A

SAC Code	Description	Base Rate	Staging Category
7212.50.00	- Otherwise plated or coated	0	A
7212.60.00	- Clad	0	A
7213.10.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	15	X
7213.20.00	- Other, of free-cutting steel	0	A
7213.91.10	- - - Containing 0.6 % or more by weight of carbon	10	X
7213.91.20	- - - Containing less than 0.6 % by weight of carbon	0	A
7213.99.10	- - - Containing 0.6 % or more by weight of carbon	10	G
7213.99.20	- - - Containing less than 0.6 % by weight of carbon	0	A
7214.10.00	- Forged	10	G
7214.20.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	15	X
7214.30.00	- Other, of free-cutting steel	5	X
7214.91.10	- - - Containing by weight 0.6 % or more of carbon, the greatest cross-sectional dimension of which exceeds 13 mm	15	X
7214.91.90	- - - Other	5	X
7214.99.10	- - - Of square cross-section, the greatest cross-sectional dimension of which exceeds 13 mm, containing 0.60 % or more by weight of carbon	15	X
7214.99.20	- - - Of a cross-section other than rectangular or square, the greatest cross-sectional dimension of which is 5.5 mm or more but not more than 45 mm	15	X
7214.99.90	- - - Other	5	X
7215.10.00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	0	A
7215.50.00	- Other, not further worked than cold-formed or cold-finished	0	A
7215.90.00	- Other	0	A
7216.10.10	- - U sections of a thickness of 1.8 mm or more but not more than 6.4 mm and a height exceeding 12 mm	15	X

SAC Code	Description	Base Rate	Staging Category
7216.10.91	- - - I sections of a height not exceeding 50 mm	15	X
7216.10.92	- - - H sections of a height not exceeding 50 mm	15	E
7216.10.99	- - - Other	5	E
7216.21.10	- - Of a thickness of 1.8 mm or more but not more than 6.4 mm and a height exceeding 12 mm	15	X
7216.21.90	- - - Other	5	X
7216.22.10	- - - Of a height not exceeding 50 mm	15	X
7216.22.90	- - - Other	5	G
7216.31.10	- - - Of a thickness of 1.8 mm or more but not exceeding 6.4 mm	15	X
7216.31.90	- - - Other	5	E
7216.32.00	- - I sections	5	C
7216.33.00	- - H sections	5	C
7216.40.00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	5	X
7216.50.00	- Other sections, not further worked than hot-rolled, hot-drawn or extruded	5	E
7216.61.00	- - Obtained from flat-rolled products	15	X
7216.69.00	- - Other	15	X
7216.91.00	- - Obtained, cold-formed or cold-finished, from flat-rolled products	5	X
7216.99.00	- - Other	5	E
7217.10.10	- - Containing by weight less than 0.25 % of carbon	10	X
7217.10.20	- - Containing by weight 0.25 % or more but less than 0.6 % of carbon	0	A
7217.10.31	- - - Pre-stressed	0	A
7217.10.39	- - - Other	15	X
7217.20.11	- - - Plated or coated with zinc, of circular cross-section of a diameter of 0.22 mm or more but not more than 0.24 mm	0	A
7217.20.12	- - - Electrolytically galvanized (electrogalvanization), of a diameter of 0.50 mm or more but less than 1.4 mm	0	A
7217.20.19	- - - Other	10	X

SAC Code	Description	Base Rate	Staging Category
7217.20.20	- - Containing by weight 0.25 % or more but less than 0.6 % of carbon	10	X
7217.20.31	- - - Of circular cross-section of a diameter of 0.8 mm or more but not more than 5.15 mm	15	X
7217.20.32	- - - Of rectangular (other than square) cross-section, of a thickness of 0.35 mm or more but not more than 0.7 mm and a width of 0.5 mm or more but not more than 3 mm	15	X
7217.20.39	- - - Other	5	X
7217.30.10	- - Containing by weight less than 0.25 % of carbon	5	X
7217.30.20	- - Containing 0.25 % or more but less than 0.6 % by weight of carbon	5	X
7217.30.31	- - - Plated or coated with copper	0	A
7217.30.39	- - - Other	5	G
7217.90.00	- Other	5	X
7218.10.00	- Ingots or other primary forms	0	A
7218.91.00	- - Of rectangular cross-section	0	A
7218.99.00	- - Other	0	A
7219.11.00	- - Of a thickness exceeding 10 mm	0	A
7219.12.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	A
7219.13.00	- - Of a thickness of 3 mm or more but not exceeding 4.75 mm	0	A
7219.14.00	- - Of a thickness of less than 3 mm	0	A
7219.21.00	- - Of a thickness exceeding 10 mm	0	A
7219.22.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	A
7219.23.00	- - Of a thickness of 3 mm or more but not exceeding 4.75 mm	0	A
7219.24.00	- - Of a thickness of less than 3 mm	0	A
7219.31.00	- - Of a thickness of 4.75 mm or more	0	A
7219.32.00	- - Of a thickness of 3 mm or more but not exceeding 4.75 mm	0	A
7219.33.00	- - Of a thickness exceeding 1 mm but less than 3 mm	0	A
7219.34.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	0	A

SAC Code	Description	Base Rate	Staging Category
7219.35.00	- - Of a thickness of less than 0.5 mm	0	A
7219.90.00	- Other	0	A
7220.11.00	- - Of a thickness of 4.75 mm or more	0	A
7220.12.00	- - Of a thickness of less than 4.75 mm	0	A
7220.20.00	- Not further worked than cold-rolled (cold-reduced)	0	A
7220.90.00	- Other	0	A
7221.00.00	WIRE RODS OF STAINLESS STEEL	0	A
7222.11.00	- - Of circular cross-section	0	A
7222.19.00	- - Other	0	A
7222.20.00	- Bars, not further worked than cold-formed or cold-finished	0	A
7222.30.00	- Other bars	0	A
7222.40.00	- Profiles	0	A
7223.00.00	WIRE OF STAINLESS STEEL	0	A
7224.10.00	- Ingots or other primary forms	0	A
7224.90.00	- Other	0	A
7225.11.00	- - Grain-oriented	0	A
7225.19.00	- - Other	0	A
7225.30.00	- Other, not further worked than hot-rolled, in coils	0	A
7225.40.00	- Other, not further worked than hot-rolled, not in coils	0	A
7225.50.00	- Other, not further worked than cold-rolled (cold-reduced)	0	A
7225.91.00	- - Electrolytically plated or coated with zinc	0	A
7225.92.00	- - Otherwise plated or coated with zinc	0	A
7225.99.00	- - Other	0	A
7226.11.00	- - Grain-oriented	0	A
7226.19.00	- - Other	0	A
7226.20.00	- Of high-speed steel	0	A
7226.91.00	- - Not further worked than hot-rolled	0	A
7226.92.00	- - Not further worked than cold-rolled (cold-reduced)	0	A
7226.99.10	- - - Plated or coated with zinc, excluding electrolytically plated or coated	0	A
7226.99.90	- - - Other	0	A
7227.10.00	- Of high-speed steel	0	A
7227.20.00	- Of silico-manganese steel	0	A

SAC Code	Description	Base Rate	Staging Category
7227.90.00	- Other	0	A
7228.10.00	- Bars and rods, of high-speed steel	0	A
7228.20.00	- Bars and rods, of silico-manganese steel	0	A
7228.30.00	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	0	A
7228.40.00	- Other bars and rods, not further worked than forged	0	A
7228.50.00	- Other bars and rods, not further worked than cold-formed or cold-finished	0	A
7228.60.00	- Other bars and rods	0	A
7228.70.00	- Profiles	0	A
7228.80.00	- Hollow drill bars and rods	0	A
7229.20.00	- Of silico-manganese steel	0	A
7229.90.10	- - Of high-speed steel	0	A
7229.90.90	- - Other	0	A
7301.10.00	- Sheet piling	0	A
7301.20.00	- Profiles	10	G
7302.10.00	- Rails	0	A
7302.30.00	- Switch blades, crossing frogs, point rods and other crossing pieces	0	A
7302.40.00	- Fishplates and sole plates	0	A
7302.90.00	- Other	0	A
7303.00.00	TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON	5	G
7304.11.00	- - Of stainless steel	0	A
7304.19.00	- - Other	0	A
7304.22.00	- - Drill pipe of stainless steel	0	A
7304.23.00	- - Other drill pipe	0	A
7304.24.00	- - Other, of stainless steel	0	A
7304.29.00	- - Other	0	A
7304.31.00	- - Cold-drawn or cold-rolled (cold-reduced)	0	A
7304.39.00	- - Other	0	A
7304.41.00	- - Cold-drawn or cold-rolled (cold-reduced)	0	A
7304.49.00	- - Other	0	A
7304.51.00	- - Cold-drawn or cold-rolled (cold-reduced)	0	A
7304.59.00	- - Other	0	A

SAC Code	Description	Base Rate	Staging Category
7304.90.00	- Other	0	A
7305.11.00	- - Longitudinally submerged arc welded	0	A
7305.12.00	- - Other, longitudinally welded	0	A
7305.19.00	- - Other	0	A
7305.20.00	- Casing of the kind used in drilling for oil or gas	0	A
7305.31.00	- - Longitudinally welded	5	G
7305.39.00	- - Other	5	G
7305.90.00	- Other	5	G
7306.11.00	- - Welded, of stainless steel	0	A
7306.19.00	- - Other	0	A
7306.21.00	- - Welded, of stainless steel	0	A
7306.29.00	- - Other	0	A
7306.30.10	- - Tubes and pipes of an external diameter of 12 mm or more but not more than 115 mm, of a wall thickness of 0.8 mm or more but not more than 6.4 mm, whether or not plated or coated with zinc	15	X
7306.30.90	- - Other	10	X
7306.40.00	- Other, welded, of circular cross-section, of stainless steel	0	A
7306.50.00	- Other, welded, of circular cross-section, of other alloy steel	0	A
7306.61.00	- - Of square or rectangular cross-section	10	X
7306.69.00	- - Other	10	E
7306.90.00	- Other	0	A
7307.11.00	- - Of non-malleable cast iron	5	G
7307.19.00	- - Other	5	G
7307.21.00	- - Flanges	5	G
7307.22.00	- - Threaded elbows, bends and sleeves	5	C
7307.23.00	- - Butt welding fittings	5	G
7307.29.00	- - Other	5	G
7307.91.00	- - Flanges	5	E
7307.92.00	- - Threaded elbows, bends and sleeves	10	E
7307.93.00	- - Butt welding fittings	5	G
7307.99.00	- - Other	5	E
7308.10.00	- Bridges and parts thereof	5	G
7308.20.00	- Towers and lattice masts	5	E
7308.30.00	- Doors, windows and their frames and thresholds for doors	10	E

SAC Code	Description	Base Rate	Staging Category
7308.40.00	- Equipment for scaffolding, shuttering, propping or pit-propping	10	G
7308.90.00	- Other	10	E
7309.00.00	RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	10	E
7310.10.00	- Of a capacity of 50 litres or more	10	G
7310.21.00	- - Cans which are to be closed by soldering or crimping	10	G
7310.29.10	- - - Barrel-shaped stainless steel container, varnished internally, with lid and plastic dispenser, of a capacity of 5 litres	0	A
7310.29.90	- - - Other	15	E
7311.00.11	- - For packaging acetylene	0	A
7311.00.19	- - Other	10	G
7311.00.90	- Other	0	A
7312.10.00	- Cables	0	A
7312.90.00	- Other	0	A
7313.00.00	BARBED WIRE OF IRON OR STEEL; TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF THE KIND USED FOR FENCING, OF IRON OR STEEL	10	X
7314.12.00	- - Endless bands for machinery, of stainless steel	0	A
7314.14.00	- - Other woven cloth, of stainless steel	0	A
7314.19.10	- - - Other endless bands for machinery	10	E
7314.19.90	- - - Other	10	E

SAC Code	Description	Base Rate	Staging Category
7314.20.00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	10	X
7314.31.00	- - Plated or coated with zinc	10	X
7314.39.00	- - Other	10	E
7314.41.00	- - Plated or coated with zinc	10	X
7314.42.00	- - Coated with plastics	10	G
7314.49.00	- - Other	10	E
7314.50.00	- Expanded metal	10	E
7315.11.00	- - Roller chain	0	A
7315.12.00	- - Other chain	0	A
7315.19.00	- - Parts	0	A
7315.20.00	- Skid chain	0	A
7315.81.00	- - Stud-link	0	A
7315.82.00	- - Other, welded link	0	A
7315.89.00	- - Other	0	A
7315.90.00	- Other parts	0	A
7316.00.00	ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL	0	A
7317.00.00	NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER	10	X
7318.11.00	- - Coach screws	5	G
7318.12.00	- - Other wood screws	5	G
7318.13.00	- - Screw hooks and screw rings	5	G
7318.14.00	- - Self-tapping screws	5	G
7318.15.00	- - Other screws and bolts, whether or not with their nuts or washers	5	C
7318.16.00	- - Nuts	5	E
7318.19.00	- - Other	5	G
7318.21.00	- - Spring washers and other lock washers	0	A
7318.22.00	- - Other washers	0	A
7318.23.00	- - Rivets	0	A

SAC Code	Description	Base Rate	Staging Category
7318.24.00	- - Cotters and cotter pins	0	A
7318.29.00	- - Other	0	A
7319.40.10	- - Safety pins	0	A
7319.40.90	- - Other	0	A
7319.90.10	- - Sewing, darning or embroidery needles	0	A
7319.90.90	- - Other	0	A
7320.10.00	- Leaf-springs and leaves therefor	10	G
7320.20.00	- Helical springs	10	G
7320.90.00	- Other	0	A
7321.11.10	- - - Ovens and cookers	15	G
7321.11.90	- - - Other	10	G
7321.12.00	- - For liquid fuel	5	G
7321.19.10	- - - 'Anafre' clay pots, portable stoves and cookers	15	G
7321.19.90	- - - Other	10	G
7321.81.00	- - For gas fuel or for both gas and other fuels	10	E
7321.82.00	- - For liquid fuels	10	G
7321.89.10	- - - For solid fuels	10	G
7321.89.90	- - - Other	10	G
7321.90.10	- - Of cookers	5	G
7321.90.90	- - Other	5	G
7322.11.00	- - Of cast iron	0	A
7322.19.00	- - Other	0	A
7322.90.00	- Other	0	A
7323.10.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	15	G
7323.91.10	- - - Handles	5	G
7323.91.20	- - - Other parts	5	G
7323.91.90	- - - Other	15	G
7323.92.10	- - - Handles	5	G
7323.92.20	- - - Other parts	5	G
7323.92.90	- - - Other	15	G
7323.93.10	- - - Handles	5	G
7323.93.20	- - - Other parts	5	G
7323.93.90	- - - Other	15	E
7323.94.10	- - - Handles	5	G
7323.94.20	- - - Other parts	5	G

SAC Code	Description	Base Rate	Staging Category
7323.94.90	- - - Other	15	G
7323.99.10	- - - Handles	5	G
7323.99.20	- - - Other parts	5	G
7323.99.90	- - - Other	15	G
7324.10.00	- Sinks and washbasins, of stainless steel	15	G
7324.21.00	- - Of cast iron, whether or not enamelled	15	G
7324.29.00	- - Other	15	G
7324.90.00	- Other, including parts	15	G
7325.10.00	- Of non-malleable cast iron	10	G
7325.91.00	- - Grinding balls and similar articles for mills	0	A
7325.99.00	- - Other	10	G
7326.11.00	- - Grinding balls and similar articles for mills	0	A
7326.19.00	- - Other	10	G
7326.20.10	- - Traps for animals	5	E
7326.20.20	- - Gabions	0	A
7326.20.30	- - Quick-fit hooks with swivels	0	A
7326.20.40	- - Bands of longitudinally bonded wire filaments with varnish or paint, of a width of 93.00 mm or more, of a thickness of 1.45 mm or more, including varnish or paint	0	A
7326.20.90	- - Other	10	E
7326.90.00	- Other	0	A
7401.00.10	- Copper mattes	0	A
7401.00.20	- Cement copper (precipitated copper)	0	A
7402.00.00	UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING	0	A
7403.11.00	- - Cathodes and sections of cathodes	0	A
7403.12.00	- - Wire-bars	0	A
7403.13.00	- - Billets	0	A
7403.19.00	- - Other	0	A
7403.21.00	- - Copper-zinc base alloys (brass)	0	A
7403.22.00	- - Copper-tin base alloys (bronze)	0	A
7403.29.10	- - - Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A

SAC Code	Description	Base Rate	Staging Category
7403.29.90	- - - Other	0	A
7404.00.00	COPPER WASTE AND SCRAP	0	A
7405.00.00	MASTER ALLOYS OF COPPER	0	A
7406.10.00	- Powders of non-lamellar structure	0	A
7406.20.00	- Powders of lamellar structure; flakes	0	A
7407.10.00	- Of refined copper	0	A
7407.21.00	- - Copper-zinc base alloys (brass)	0	A
7407.29.10	- - - Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A
7407.29.90	- - - Other	0	A
7408.11.00	- - Of which the maximum cross-sectional dimension exceeds 6 mm	0	A
7408.19.10	- - - Of electrolytic copper	0	A
7408.19.90	- - - Other	0	A
7408.21.00	- - Copper-zinc base alloys (brass)	0	A
7408.22.00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A
7408.29.00	- - Other	0	A
7409.11.00	- - In coils	0	A
7409.19.00	- - Other	0	A
7409.21.00	- - In coils	0	A
7409.29.00	- - Other	0	A
7409.31.00	- - In coils	0	A
7409.39.00	- - Other	0	A
7409.40.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A
7409.90.00	- Of other copper alloys	0	A
7410.11.00	- - Of refined copper	0	A
7410.12.00	- - Of copper alloys	0	A
7410.21.00	- - Of refined copper	0	A
7410.22.00	- - Of copper alloys	0	A
7411.10.00	- Of refined copper	0	A
7411.21.00	- - Copper-zinc base alloys (brass)	0	A
7411.22.00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A
7411.29.00	- - Other	0	A

SAC Code	Description	Base Rate	Staging Category
7412.10.00	- Of refined copper	0	A
7412.20.00	- Of copper alloys	0	A
7413.00.10	- Of electrolytic copper	5	G
7413.00.90	- Other	0	A
7415.10.00	- Nails and tacks, drawing pins, staples and similar articles	0	A
7415.21.00	- - Washers (including spring washers)	0	A
7415.29.00	- - Other	0	A
7415.33.00	- - Screws; bolts and nuts	0	A
7415.39.00	- - Other	0	A
7418.10.10	- - Pot scourers and scouring or polishing pads, gloves and similar articles	15	C
7418.10.20	- - - Cooking or heating apparatus of the kind used for domestic purposes, non-electric, and parts thereof, of copper	15	C
7418.10.30	- - - Handles	0	A
7418.10.90	- - - Other	15	C
7418.20.00	- Sanitary ware and parts thereof	15	C
7419.10.00	- Chain and parts thereof	0	A
7419.91.00	- - Cast, moulded, stamped or forged, but not further worked	5	C
7419.99.10	- - - Containers for compressed or liquefied gas	0	A
7419.99.20	- - - Anodes of copper or of copper alloys for electroplating	0	A
7419.99.31	- - - - Cloth	5	C
7419.99.39	- - - - Other	0	A
7419.99.40	- - - Copper springs	0	A
7419.99.90	- - - Other	15	E
7501.10.00	- Nickel mattes	0	A
7501.20.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	0	A
7502.10.00	- Nickel, not alloyed	0	A
7502.20.00	- Nickel alloys	0	A
7503.00.00	NICKEL WASTE AND SCRAP	0	A
7504.00.00	NICKEL POWDERS AND FLAKES	0	A
7505.11.00	- - Of nickel, not alloyed	0	A
7505.12.00	- - Of nickel alloys	0	A

SAC Code	Description	Base Rate	Staging Category
7505.21.00	- - Of nickel, not alloyed	0	A
7505.22.00	- - Of nickel alloys	0	A
7506.10.00	- - Of nickel, not alloyed	0	A
7506.20.00	- - Of nickel alloys	0	A
7507.11.00	- - Of nickel, not alloyed	0	A
7507.12.00	- - Of nickel alloys	0	A
7507.20.00	- Tube or pipe fittings	0	A
7508.10.00	- Cloth, grill and netting, of nickel wire	0	A
7508.90.00	- Other	0	A
7601.10.00	- Aluminium, not alloyed	0	A
7601.20.00	- Aluminium alloys	0	A
7602.00.00	ALUMINIUM WASTE AND SCRAP	0	A
7603.10.00	- Powders of non-lamellar structure	0	A
7603.20.00	- Powders of lamellar structure; flakes	0	A
7604.10.10	- - Profiles	10	E
7604.10.90	- - Other	5	E
7604.21.00	- - Hollow profiles	10	E
7604.29.10	- - - Profiles	10	E
7604.29.90	- - - Other	5	E
7605.11.00	- - Of which the maximum cross-sectional dimension exceeds 7 mm	0	A
7605.19.10	- - - Of circular cross-section	10	E
7605.19.90	- - - Other	0	A
7605.21.00	- - Of which the maximum cross-sectional dimension exceeds 7 mm	0	A
7605.29.10	- - - Of alloys containing magnesium and silicon, of circular cross-section	5	E
7605.29.90	- - - Other	5	E
7606.11.00	- - Of aluminium, not alloyed	10	E
7606.12.10	- - - Containing more than 3 % of magnesium (AA 5154 and AA 5086 types)	0	A
7606.12.20	- - - Embossed strip in rolls of a thickness not exceeding 1.25 mm and a width of 110 cm of alloy 1100	0	A

SAC Code	Description	Base Rate	Staging Category
7606.12.91	- - - - 'Pilverproof surface 620' strip, containing not more than 98.7 % of aluminium, lacquered on one side, covered with a thermo-setting resin on the other, of a thickness exceeding 0.2 mm but not exceeding 0.25 mm	0	A
7606.12.92	- - - - Containing 0.8 % or more of magnesium, of a thickness not exceeding 0.315 mm, in coils (rolls) of a width less than 1900 mm (alloy 3000 series)	0	A
7606.12.99	- - - - Other	10	E
7606.91.10	- - Discs, whether or not perforated, with a diameter not exceeding 45 mm	0	A
7606.91.90	- - - Other	0	A
7606.92.00	- - Of aluminium alloys	0	A
7607.11.30	- - - - Of a thickness not exceeding 0.025 mm, smooth, heat-treated, with not more than 80 perforations per m ² , in rolls	0	A
7607.11.90	- - - Other	0	A
7607.19.20	- - - - Coated with polypropylene, in rolls of a width not exceeding 30 cm	0	A
7607.19.31	- - - - - Of a thickness less than 0.019 mm	5	E
7607.19.39	- - - - - Other	10	E
7607.19.90	- - - Other	0	A
7607.20.11	- - - Not printed	0	A
7607.20.12	- - - Printed	10	E
7607.20.20	- - Backed with paper (other than silicon-coated paper) or plastics, whether or not printed, of a thickness (including backing) not exceeding 0.23 mm	10	E
7607.20.90	- - Other	0	A
7608.10.10	- - Ferrules for pencils	0	A
7608.10.90	- - Other	5	E
7608.20.10	- - Welded tubes and pipes of an external diameter exceeding 50 mm	10	E
7608.20.20	- - Of oval cross-section of a thickness not exceeding 1 mm and a length not exceeding 20 mm	0	A
7608.20.90	- - Other	10	E

SAC Code	Description	Base Rate	Staging Category
7609.00.00	ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE: COUPLINGS, ELBOWS, SLEEVES)	0	A
7610.10.00	- Doors, windows and their frames and thresholds for doors	15	E
7610.90.00	- Other	15	E
7611.00.00	ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	5	E
7612.10.00	- Flexible tubular containers	10	E
7612.90.10	- - Seamless tubular containers	0	A
7612.90.20	- - Milk churns	0	A
7612.90.90	- - Other	5	E
7613.00.10	- For a working pressure not exceeding 25 kg/cm ²	5	E
7613.00.90	- Other	0	A
7614.10.00	- With steel core	10	E
7614.90.00	- Other	10	E
7615.10.10	- - Pot scourers and scouring or polishing pads, gloves and similar articles	15	E
7615.10.20	- - Handles and spouts	5	E
7615.10.90	- - Other	15	E
7615.20.00	- Sanitary ware and parts thereof	15	E
7616.10.00	- Nails, tacks, staples, screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles	0	A
7616.91.00	- - Cloth, grill and netting, of aluminium wire	5	E
7616.99.10	- - - Chain and parts thereof	0	A
7616.99.20	- - - Blunt staples	0	A
7616.99.90	- - - Other	10	E
7801.10.00	- Refined lead	0	A

SAC Code	Description	Base Rate	Staging Category
7801.91.00	- - Containing by weight antimony as the principal other element	0	A
7801.99.00	- - Other	0	A
7802.00.00	LEAD WASTE AND SCRAP	0	A
7804.11.00	- - Sheets, strips and foil of a thickness (excluding any backing) not exceeding 0.2 mm	0	A
7804.19.00	- - Other	0	A
7804.20.00	- Powders and flakes	0	A
7806.00.10	- Lead bars, rods, profiles and wire	5	A
7806.00.20	- Lead tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)	5	A
7806.00.90	- Other	5	A
7901.11.00	- - Containing by weight 99.99 % or more of zinc	0	A
7901.12.00	- - Containing by weight less than 99.99 % of zinc	0	A
7901.20.00	- Zinc alloys	0	A
7902.00.00	ZINC WASTE AND SCRAP	0	A
7903.10.00	- Zinc dust	0	A
7903.90.00	- Other	0	A
7904.00.00	ZINC BARS, RODS, PROFILES AND WIRE	0	A
7905.00.00	ZINC PLATES, SHEETS, STRIP AND FOIL	0	A
7907.00.10	- Zinc tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)	0	A
7907.00.90	- Other	0	A
8001.10.00	- Tin, not alloyed	0	A
8001.20.00	- Tin alloys	0	A
8002.00.00	TIN WASTE AND SCRAP	0	A
8003.00.00	TIN BARS, RODS, PROFILES AND WIRE	0	A
8007.00.10	- Tin plates, sheets, strips and foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; powders and flakes	0	A

SAC Code	Description	Base Rate	Staging Category
8007.00.20	- Tin tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)	0	A
8007.00.90	- Other	0	A
8101.10.00	- Powder	0	A
8101.94.00	- - Unwrought tungsten, including bars and rods obtained simply by sintering	0	A
8101.96.00	- - Wire	0	A
8101.97.00	- - Waste and scrap	0	A
8101.99.00	- - Other	0	A
8102.10.00	- Powder	0	A
8102.94.00	- - Unwrought molybdenum, including bars and rods obtained simply by sintering	0	A
8102.95.00	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strips and foil	0	A
8102.96.00	- - Wire	0	A
8102.97.00	- - Waste and scrap	0	A
8102.99.00	- - Other	0	A
8103.20.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powder	0	A
8103.30.00	- Waste and scrap	0	A
8103.90.00	- Other	0	A
8104.11.00	- - Containing at least 99.8 % by weight of magnesium	0	A
8104.19.00	- - Other	0	A
8104.20.00	- Waste and scrap	0	A
8104.30.00	- Raspings, turnings and granules, graded according to size; powders	0	A
8104.90.00	- Other	0	A
8105.20.00	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	0	A
8105.30.00	- Waste and scrap	0	A
8105.90.00	- Other	0	A
8106.00.00	BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	0	A
8107.20.00	- Unwrought cadmium; powders	0	A

SAC Code	Description	Base Rate	Staging Category
8107.30.00	- Waste and scrap	0	A
8107.90.00	- Other	0	A
8108.20.00	- Unwrought titanium; powders	0	A
8108.30.00	- Waste and scrap	0	A
8108.90.00	- Other	0	A
8109.20.00	- Unwrought zirconium; powders	0	A
8109.30.00	- Waste and scrap	0	A
8109.90.00	- Other	0	A
8110.10.00	- Unwrought antimony; powders	0	A
8110.20.00	- Waste and scrap	0	A
8110.90.00	- Other	0	A
8111.00.00	MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	0	A
8112.12.00	- - Unwrought; powders	0	A
8112.13.00	- - Waste and scrap	0	A
8112.19.00	- - Other	0	A
8112.21.00	- - Unwrought; powders	0	A
8112.22.00	- - Waste and scrap	0	A
8112.29.00	- - Other	0	A
8112.51.00	- - Unwrought; powders	0	A
8112.52.00	- - Waste and scrap	0	A
8112.59.00	- - Other	0	A
8112.92.00	- - Unwrought; waste and scrap; powders	0	A
8112.99.00	- - Other	0	A
8113.00.00	CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	0	A
8201.10.00	- Spades and shovels	15	C
8201.30.00	- Mattocks, picks, hoes and rakes	15	C
8201.40.10	- - Axes, picks, knives and banana tree cutters	15	C
8201.40.20	- - Machetes	15	C
8201.40.90	- - Other	0	A
8201.50.00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	0	A
8201.60.00	- Hedge shears, two-handed pruning shears and similar two-handed shears	0	A
8201.90.10	- - Truncheons and crowbars	15	C
8201.90.20	- - Pitchforks	0	A

SAC Code	Description	Base Rate	Staging Category
8201.90.90	- - Other	0	A
8202.10.00	- Hand saws	0	A
8202.20.10	- - Of steel of a width of 6 mm or more but not more than 31 mm and a thickness of 0.6 mm or more but not more than 2.5 mm	5	C
8202.20.90	- - Other	0	A
8202.31.10	- - - Of a diameter of 1,524 mm or more but not more than 4,572 mm and a thickness of 0.5 mm or more but not more than 3.5 mm	0	A
8202.31.90	- - - Other	0	A
8202.39.10	- - - Saw blades with working part of tungsten carbide, of a diameter of 1,524 mm or more but not more than 4,572 mm and a thickness of 0.5 mm or more but not more than 3.5 mm	5	C
8202.39.90	- - - Other	0	A
8202.40.00	- Chainsaw blades	0	A
8202.91.10	- - - For hand-operated bow saws, of a width not exceeding 13.5 mm, a thickness not exceeding 0.8 mm and a length not exceeding 310 mm, with 18, 24 or 32 teeth per 25.4 mm	10	E
8202.91.90	- - - Other	0	A
8202.99.00	- - Other	0	A
8203.10.10	- - Flat files for metal	10	E
8203.10.90	- - Other	0	A
8203.20.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	0	A
8203.30.00	- Metal-cutting shears and similar tools	0	A
8203.40.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	0	A
8204.11.00	- - Non-adjustable	0	A
8204.12.00	- - Adjustable	0	A
8204.20.00	- Interchangeable spanner sockets, with or without handles	0	A
8205.10.00	- Drilling, threading or tapping tools	0	A
8205.20.00	- Hammers and sledge hammers	0	A

SAC Code	Description	Base Rate	Staging Category
8205.30.00	- Planes, chisels, gouges and similar cutting tools for working wood	0	A
8205.40.00	- Screwdrivers	0	A
8205.51.10	- - - Can openers, bottle openers, corkscrews, nutcrackers, ice picks and the like	10	C
8205.51.90	- - - Other	5	C
8205.59.10	- - - Chisels of a length of 10 cm or more but not more than 25 cm	5	C
8205.59.90	- - - Other	0	A
8205.60.00	- Blow lamps and the like	0	A
8205.70.00	- Vices, clamps and the like	0	A
8205.90.10	- - Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	0	A
8205.90.90	- - Other	0	A
8206.00.00	TOOLS OF TWO OR MORE OF THE HEADING 82.02 TO 82.05, PUT UP IN SETS FOR RETAIL SALE	0	A
8207.13.00	- - With working part of cermets	0	A
8207.19.10	- - - Drill bits, reamers and shoes of diamond for drilling and taking soil samples	0	A
8207.19.90	- - - Other	0	A
8207.20.00	- Dies for drawing or extruding metal	0	A
8207.30.10	- - Dies and punches for pressing	5	C
8207.30.90	- - Other	0	A
8207.40.00	- Tools for tapping or threading	0	A
8207.50.00	- Tools for drilling	0	A
8207.60.00	- Tools for boring or broaching	0	A
8207.70.00	- Tools for milling	0	A
8207.80.00	- Tools for turning	0	A
8207.90.00	- Other interchangeable tools	0	A
8208.10.00	- For metal working	0	A
8208.20.00	- For wood working	0	A
8208.30.00	- For kitchen appliances or for machines used by the food industry	0	A
8208.40.00	- For agricultural, horticultural or forestry machines	0	A
8208.90.00	- Other	0	A

SAC Code	Description	Base Rate	Staging Category
8209.00.00	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMETS	0	A
8210.00.10	- Maize (corn) mills	0	A
8210.00.90	- Other	0	A
8211.10.00	- Sets of assorted articles	10	C
8211.91.00	- - Table knives having fixed blades	10	C
8211.92.00	- - Other knives having fixed blades	10	C
8211.93.00	- - Knives having other than fixed blades	5	C
8211.94.00	- - Blades	0	A
8211.95.00	- - Handles of base metal	5	C
8212.10.10	- - Razors	10	C
8212.10.20	- - Shavers	10	C
8212.20.00	- Safety razor blades, including razor blade blanks in strips	0	A
8212.90.00	- Other parts	0	A
8213.00.00	SCISSORS, TAILOR'S SHEARS AND SIMILAR SHEARS, AND BLADES THEREOF	5	C
8214.10.00	- Paper knives, letter openers, erasing knives, pencil sharpeners and their blades	15	C
8214.20.00	- Manicure or pedicure sets and instruments (including nail files)	10	E
8214.90.00	- Other	10	C
8215.10.00	- Sets of assorted articles containing at least one article plated with silver, gold or platinum	10	C
8215.20.00	- Other sets of assorted articles	10	C
8215.91.00	- Silver-, gold- or platinum-plated	10	C
8215.99.00	- - Other	10	C
8301.10.00	- Padlocks	5	E
8301.20.00	- Locks of the kind used for motor vehicles	0	A
8301.30.00	- Locks of the kind used for furniture	0	A
8301.40.10	- - Patch locks and surface locks, with one or two horizontal bolts, for doors with handles on the inside only	10	E
8301.40.20	- - Handle locks operated by a key on the outside and a button on the inside	10	E

SAC Code	Description	Base Rate	Staging Category
8301.40.90	- - Other	0	A
8301.50.00	- Clasps and frames with clasps, incorporating locks	0	A
8301.60.00	- Parts	0	A
8301.70.00	- Keys presented separately	5	E
8302.10.10	- - For doors, with bearings of plastics or self-lubricating steel, whether or not sprung	5	C
8302.10.20	- - Hinges of the kind used in vehicles of heading 87.02	0	A
8302.10.90	- - Other	10	E
8302.20.00	- Castors	0	A
8302.30.00	- Other mountings, fittings and similar articles for motor vehicles	0	A
8302.41.11	- - - - Mechanisms for operating windows (operators) with gears system, with butterfly handle and extendable arm	10	E
8302.41.12	- - - - Clips for windows	10	E
8302.41.19	- - - - Other	10	E
8302.41.20	- - - Spring- or lever-operated latch bolts	0	A
8302.41.90	- - - Other	10	E
8302.42.00	- Other, for furniture	5	C
8302.49.10	- - - For armoured or reinforced safes, strong-boxes and doors	0	A
8302.49.20	- - - For trunks, suitcases and similar articles	0	A
8302.49.90	- - - Other	5	C
8302.50.00	- Hat-racks, hat-pegs, brackets and similar fixtures	10	E
8302.60.00	- Automatic door closers	0	A
8303.00.00	ARMoured OR REINFORCED SAFES, STRONG BOXES AND DOORS AND SAFE DEPOSIT LOCKERS FOR STRONG ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL	15	E

SAC Code	Description	Base Rate	Staging Category
8304.00.00	FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF HEADING 94.03	15	E
8305.10.00	- Fittings for loose-leaf binders or files	0	A
8305.20.10	- - For use in offices	15	E
8305.20.90	- - Other	5	E
8305.90.10	- - Fasteners and clips	15	E
8305.90.90	- - Other	5	C
8306.10.00	- Bells, gongs and the like	10	C
8306.21.00	- Plated with precious metal	15	E
8306.29.00	- - Other	15	E
8306.30.00	- Photograph, picture or similar frames; mirrors	15	C
8307.10.00	- Of iron or steel	0	A
8307.90.00	- Of other base metal	0	A
8308.10.00	- Hooks, eyes and eyelets	0	A
8308.20.00	- Tubular or bifurcated rivets	0	A
8308.90.00	- Other, including parts	0	A
8309.10.00	- Crown corks	10	E
8309.90.10	- - 'Easy open' lids of aluminium	0	A
8309.90.20	- - Seals	0	A
8309.90.30	- - Lids of a diameter of 40 mm or more but not more than 51 mm	0	A
8309.90.40	- - Bung covers for phials	0	A
8309.90.50	- - Threaded lids of aluminium	10	E
8309.90.90	- - Other	10	E
8310.00.00	SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING 94.05	15	G
8311.10.10	- - For iron or steel	0	A
8311.10.90	- - Other	0	A
8311.20.00	- Cored wire of base metal, for arc-welding	0	A

SAC Code	Description	Base Rate	Staging Category
8311.30.00	-Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	0	A
8311.90.00	- Other	0	A
8401.10.00	- Nuclear reactors	0	A
8401.20.00	- Machinery and apparatus for isotopic separation, and parts thereof	0	A
8401.30.00	- Fuel elements (cartridges), non-irradiated	0	A
8401.40.00	- Parts of nuclear reactors	0	A
8402.11.00	- - Watertube boilers with a steam production exceeding 45 tonnes per hour	0	A
8402.12.00	- - Watertube boilers with a steam production not exceeding 45 tons per hour	0	A
8402.19.00	- - Other vapour-generating boilers, including hybrid boilers	0	A
8402.20.00	- Super-heated water boilers	0	A
8402.90.00	- Parts	0	A
8403.10.00	- Boilers	0	A
8403.90.00	- Parts	0	A
8404.10.00	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	0	A
8404.20.00	- Condensers for steam or other vapour power units	0	A
8404.90.00	- Parts	0	A
8405.10.00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.	0	A
8405.90.00	- Parts	0	A
8406.10.00	- Turbines for marine propulsion	0	A
8406.81.00	- - Of an output exceeding 40 MW	0	A
8406.82.00	- - Of an output not exceeding 40 MW	0	A
8406.90.00	- Parts	0	A
8407.10.00	- Aircraft engines	0	A
8407.21.00	- - Outboard motors	0	A
8407.29.00	- - Other	0	A

SAC Code	Description	Base Rate	Staging Category
8407.31.00	- - Of a cylinder capacity not exceeding 50 cm ³	0	A
8407.32.00	- - Of a cylinder capacity exceeding 50 cm ³ but not exceeding 250 cm ³	0	A
8407.33.00	- - Of a cylinder capacity exceeding 250 cm ³ but not exceeding 1,000 cm ³	0	A
8407.34.00	- - Of a cylinder capacity exceeding 1,000 cm ³	0	A
8407.90.00	- Other engines	0	A
8408.10.00	- Marine propulsion engines	0	A
8408.20.00	- Engines of the kind used for the propulsion of vehicles of Chapter 87	0	A
8408.90.00	- Other engines	0	A
8409.10.00	- For aircraft engines	0	A
8409.91.00	- - Suitable for use solely or principally with spark-ignition internal combustion piston engines	0	A
8409.99.00	- - Other	0	A
8410.11.00	- - Of an output not exceeding 1,000 kW	0	A
8410.12.00	- - Of an output exceeding 1,000 kW but not exceeding 10,000 kW	0	A
8410.13.00	- - Of an output exceeding 10,000 kW	0	A
8410.90.00	- Parts, including regulators	0	A
8411.11.00	- - Of a thrust not exceeding 25 kN	0	A
8411.12.00	- - Of a thrust exceeding 25 kN	0	A
8411.21.00	- - Of a power not exceeding 1,100 kW	0	A
8411.22.00	- - Of a power exceeding 1,100 kW	0	A
8411.81.00	- - Of a power not exceeding 5,000 kW	0	A
8411.82.00	- - Of a power exceeding 5,000 kW	0	A
8411.91.00	- - Of turbo-jets or turbo-propellers	0	A
8411.99.00	- - Other	0	A
8412.10.00	- Reaction engines other than turbo-jets	0	A
8412.21.00	- - Linear acting (cylinders)	0	A
8412.29.00	- - Other	0	A
8412.31.00	- - Linear acting (cylinders)	0	A
8412.39.00	- - Other	0	A
8412.80.00	- Other	0	A
8412.90.00	- Parts	0	A

SAC Code	Description	Base Rate	Staging Category
8413.11.00	- - Pumps for dispensing fuel or lubricants, of a type used in filling stations or in garages	0	A
8413.19.00	- - Other	0	A
8413.20.00	- Hand pumps, other than those of subheading 8413.11 or 8413.19	0	A
8413.30.00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	0	A
8413.40.00	- Concrete pumps	0	A
8413.50.00	- Other reciprocating positive displacement pumps	0	A
8413.60.00	- Other rotary positive displacement pumps	0	A
8413.70.00	- Other centrifugal pumps	0	A
8413.81.00	- - Pumps	0	A
8413.82.00	- - Liquid elevators	0	A
8413.91.00	- - Of pumps	0	A
8413.92.00	- - Of liquid elevators	0	A
8414.10.00	- Vacuum pumps	0	A
8414.20.00	- Hand- or foot-operated air pumps	0	A
8414.30.00	- Compressors of the kind used in refrigerating equipment	0	A
8414.40.00	- Air compressors mounted on a wheeled chassis for towing	0	A
8414.51.00	- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	15	E
8414.59.00	- - Other	10	E
8414.60.00	- Hoods having a maximum horizontal side not exceeding 120 cm	10	E
8414.80.00	- Other	0	A
8414.90.11	- - - Baskets	0	A
8414.90.19	- - - Other	5	A
8414.90.90	- - Other	0	A
8415.10.00	- Window or wall types, self-contained or 'split-system'	15	E
8415.20.00	- Of a kind used for persons, in motor vehicles	15	A

SAC Code	Description	Base Rate	Staging Category
8415.81.00	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	15	E
8415.82.00	- - Other, incorporating a refrigerating unit	15	E
8415.83.00	- - Not incorporating a refrigerating unit	15	E
8415.90.00	- Parts	0	A
8416.10.00	- Furnace burners for liquid fuel	0	A
8416.20.00	- Other furnace burners, including mix burners	0	A
8416.30.10	- - Mechanical stokers fuelled with chaff or cereal residues	10	C
8416.30.90	- - Other	0	A
8416.90.00	- Parts	0	A
8417.10.00	- Furnaces and ovens for the roasting, melting or other heat treatment of ores, pyrites or of metals	0	A
8417.20.10	- - Industrial furnaces for biscuits, with mesh continuous conveyor, automated controls and production capacity exceeding 500 kilograms per hour	0	A
8417.20.90	- - - Other	10	E
8417.80.00	- Other	0	A
8417.90.00	- Parts	0	A
8418.10.00	- Combined refrigerator-freezers, fitted with separate external doors	15	E
8418.21.00	- - Compression-type	15	E
8418.29.10	- - - Absorption-type, electrical	15	E
8418.29.90	- - - Other	15	E
8418.30.00	- Freezers of the chest type, not exceeding 800 litres capacity	15	E
8418.40.00	- Freezers of the upright type, not exceeding 900 litres capacity	15	E
8418.50.00	- Other furniture (chests, cabinets, display counters, showcases and the like) for storage and display, incorporating refrigerating or freezing equipment	15	E
8418.61.10	- - - Compression-type refrigerating units whose condensers are heat exchangers	0	A
8418.61.90	- - - Other	10	E

SAC Code	Description	Base Rate	Staging Category
8418.69.10	- - - Water coolers and coolers for other beverages	15	E
8418.69.90	- - - Other	10	E
8418.91.00	- - Furniture designed to receive refrigerating or freezing equipment	15	E
8418.99.00	- - Other	0	A
8419.11.00	- - Instantaneous gas water heaters	15	E
8419.19.00	- - Other	10	E
8419.20.00	- Medical, surgical or laboratory sterilisers	0	A
8419.31.10	- - - Hot-air dryers for grains and vegetables	10	C
8419.31.90	- - - Other	0	A
8419.32.10	- - - Hot-air dryers for wood	10	C
8419.32.90	- - - Other	0	A
8419.39.00	- - Other	0	A
8419.40.00	- Distilling or rectifying equipment	0	A
8419.50.00	- Heat-exchange units	0	A
8419.60.00	- Machinery for liquefying air or other gases	0	A
8419.81.00	- - For making hot drinks or for cooking or heating food	0	A
8419.89.00	- - Other	0	A
8419.90.00	- Parts	0	A
8420.10.00	- Calendering and rolling machines	0	A
8420.91.00	- - Cylinders	0	A
8420.99.00	- - Other	0	A
8421.11.00	- - Cream separators	0	A
8421.12.00	- - Clothes-dryers	0	A
8421.19.00	- - Other	0	A
8421.21.00	- - For filtering or purifying water	0	A
8421.22.00	- - For filtering or purifying beverages other than water	0	A
8421.23.00	- - Oil- or petrol-filters for internal combustion engines	10	A
8421.29.00	- - Other	0	A
8421.31.00	- - Intake air filters for spark-ignition or compression-ignition internal combustion engines	10	C
8421.39.00	- - Other	0	A

SAC Code	Description	Base Rate	Staging Category
8421.91.00	- - Of centrifuges, including centrifugal dryers	0	A
8421.99.00	- - Other	0	A
8422.11.00	- - Of the household type	15	A
8422.19.00	- - Other	10	E
8422.20.00	- Machinery for cleaning or drying bottles or other containers	0	A
8422.30.10	- - Machinery for filling and closing bags of thermo-sealable plastics, of a filling capacity not exceeding 5 kg, other than automatic horizontal filling machinery and vacuum-sealing machinery	10	E
8422.30.90	- - Other	0	A
8422.40.10	- - For working in the hand, with self-contained electric motor	0	A
8422.40.90	- - Other	10	E
8422.90.00	- Parts	0	A
8423.10.00	- Personal weighing machines, including baby scales; household scales	5	C
8423.20.00	- Scales for continuous weighing of goods on conveyors	0	A
8423.30.00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	0	A
8423.81.00	- - Having a maximum weighing capacity not exceeding 30 kg	0	A
8423.82.10	- - - Scales for weighing cattle	10	C
8423.82.20	- - - Spring balances of a capacity not exceeding 200 kg	10	C
8423.82.90	- - - Other	0	A
8423.89.00	- - Other	0	A
8423.90.00	- Weighing machine weights of all kinds; parts of weighing machinery	0	A
8424.10.00	- Fire extinguishers, whether or not charged	0	A
8424.20.00	- Spray guns and similar appliances	0	A
8424.30.00	- Steam or sandblasting machines and similar jet projecting machines	0	A

SAC Code	Description	Base Rate	Staging Category
8424.81.10	- - - Knapsack sprayers, of a capacity not exceeding 20 l, hand operated	0	A
8424.81.20	- - - Knapsack sprayers, of a capacity not exceeding 20 l, powered	0	A
8424.81.30	- - - Fumigators, towed, whether or not assembled	0	A
8424.81.90	- - - Other	0	A
8424.89.00	- - Other	0	A
8424.90.11	- - - For pharmaceutical products	0	A
8424.90.19	- - - Other	5	G
8424.90.90	- - Other	0	A
8425.11.00	- - Powered by electric motor	0	A
8425.19.00	- - Other	0	A
8425.31.10	- - - Pit-head winding gear; winches specially designed for use in the interior of mines	0	A
8425.31.90	- - - Other	0	A
8425.39.10	- - - Pit-head winding gear; winches specially designed for use in the interior of mines	0	A
8425.39.90	- - - Other	0	A
8425.41.00	- - Fixed hoists for raising vehicles, of a type used in garages	0	A
8425.42.00	- - Other jacks and hoists, hydraulic	0	A
8425.49.00	- - Other	0	A
8426.11.10	- - - Having a maximum weighing capacity not exceeding 20 t	0	A
8426.11.90	- - - Other	0	A
8426.12.00	- - Mobile lifting frames on tyres and straddle carriers	0	A
8426.19.10	- - - Fixed lifting cranes, having a loading capacity not exceeding 20 t	0	A
8426.19.90	- - - Other	0	A
8426.20.10	- - Fixed lifting cranes, having a loading capacity not exceeding 20 t	0	A
8426.20.90	- - Other	0	A
8426.30.10	- - Fixed lifting cranes, having a loading capacity not exceeding 20 t	0	A
8426.30.90	- - Other	0	A
8426.41.00	- - On tyres	0	A

SAC Code	Description	Base Rate	Staging Category
8426.49.00	- - Other	0	A
8426.91.00	- - Designed for mounting on road vehicles	0	A
8426.99.00	- - Other	0	A
8427.10.00	- Self-propelled trucks powered by an electric motor	0	A
8427.20.00	- Other self-propelled trucks	0	A
8427.90.00	- Other trucks	0	A
8428.10.00	- Lifts and skip hoists	0	A
8428.20.00	- Pneumatic elevators and conveyors	0	A
8428.31.00	- - Specially designed for use in the interior of mines and other underground uses	0	A
8428.32.00	- - Other, bucket type	0	A
8428.33.00	- - Other, belt type	0	A
8428.39.00	- - Other	0	A
8428.40.00	- Escalators and moving walkways	0	A
8428.60.00	- Teleferics, chairlifts, ski-draglines; traction mechanisms for funicular railways	0	A
8428.90.10	- - Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	0	A
8428.90.90	- - Other	0	A
8429.11.00	- - Tracked	0	A
8429.19.00	- - Other	0	A
8429.20.00	- Levellers	0	A
8429.30.00	- Scrapers	0	A
8429.40.00	- Tamping machines and road rollers	0	A
8429.51.00	- - Front-end shovel loaders	0	A
8429.52.00	- - Machinery with a 360° revolving superstructure	0	A
8429.59.00	- - Other	0	A
8430.10.00	- Pile-drivers and pile-extractors	0	A
8430.20.00	- Snow-ploughs and snow-blowers	0	A
8430.31.00	- - Self-propelled	0	A
8430.39.00	- - Other	0	A
8430.41.00	- - Self-propelled	0	A
8430.49.00	- - Other	0	A
8430.50.00	- Other machinery, self-propelled	0	A

SAC Code	Description	Base Rate	Staging Category
8430.61.00	- - Tamping or compacting machinery	0	A
8430.69.00	- - Other	0	A
8431.10.00	- Of machinery of heading 84.25	0	A
8431.20.00	- Of machinery of heading 84.27	0	A
8431.31.00	- - Of lifts, skip hoists or escalators	0	A
8431.39.00	- - Other	0	A
8431.41.00	- - Buckets, shovels, grabs and grips	0	A
8431.42.00	- - Bulldozer or angledozer blades	0	A
8431.43.00	- Parts for boring or sinking machinery of subheadings 8430.41 or 8430.49	0	A
8431.49.00	- - Other	0	A
8432.10.00	- Ploughs	10	C
8432.21.00	- - Disc harrows	10	C
8432.29.00	- - Other	0	A
8432.30.00	- Seeders, planters and transplanters	0	A
8432.40.00	- Manure spreaders and fertiliser distributors	0	A
8432.80.00	- Other machinery, apparatus and devices	0	A
8432.90.10	- - For ploughs and harrows	10	C
8432.90.90	- - Other	0	A
8433.11.00	- - Powered, with the cutting device rotating in a horizontal plane	0	A
8433.19.00	- - Other	0	A
8433.20.00	- Mowers, including cutter bars for tractor mounting	0	A
8433.30.00	- Other haymaking machinery	0	A
8433.40.00	- Straw or fodder balers, including pick-up balers	0	A
8433.51.00	- - Combine harvester-threshers	0	A
8433.52.00	- - Other threshing machinery	0	A
8433.53.00	- - Root or tuber harvesting machines	0	A
8433.59.00	- - Other	0	A
8433.60.10	- - Functioning with the electronic colour grading principle	10	C
8433.60.90	- - Other	0	A
8433.90.00	- Parts	0	A
8434.10.00	- Milking machines	0	A
8434.20.00	- Dairy machinery	0	A
8434.90.00	- Parts	0	A

SAC Code	Description	Base Rate	Staging Category
8435.10.00	- Machinery and apparatus	0	A
8435.90.00	- Parts	0	A
8436.10.00	- Machinery for preparing animal feedingstuffs	0	A
8436.21.00	- - Poultry incubators and brooders	0	A
8436.29.00	- - Other	0	A
8436.80.00	- Other machines and appliances	0	A
8436.91.00	- - Of poultry-keeping machinery and apparatus	0	A
8436.99.00	- - Other	0	A
8437.10.10	- - Cyclone separators and revolving machines for cleaning and grading grain	10	C
8437.10.90	- - Other	0	A
8437.80.10	- - Hammer type crushing and grinding machines for cereals	10	C
8437.80.20	- - Grain mixing machines	10	C
8437.80.90	- - Other	0	A
8437.90.00	- Parts	0	A
8438.10.00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	0	A
8438.20.00	- Machinery for the manufacture of confectionery, cocoa or chocolate	0	A
8438.30.00	- Machinery for sugar manufacture	0	A
8438.40.00	- Brewery machinery	0	A
8438.50.00	- Machinery for the preparation of meat or poultry	0	A
8438.60.10	- - Fruit pulpers	10	C
8438.60.90	- - Other	0	A
8438.80.00	- Other machines and appliances	0	A
8438.90.00	- Parts	0	A
8439.10.00	- Machinery for making pulp of fibrous cellulosic material	0	A
8439.20.00	- Machinery for making paper or paperboard	0	A
8439.30.00	- Machinery for finishing paper or paperboard	0	A
8439.91.00	- - Of machinery for making pulp of fibrous cellulosic material	0	A
8439.99.00	- - Other	0	A

SAC Code	Description	Base Rate	Staging Category
8440.10.00	- Machinery and apparatus	0	A
8440.90.00	- Parts	0	A
8441.10.00	- Cutting machines	0	A
8441.20.00	- Machines for making bags, sacks or envelopes	0	A
8441.30.00	- Machines for making boxes, tubes, drums or similar containers, other than by moulding	0	A
8441.40.00	- Machines for moulding articles in paper pulp, paper or paperboard	0	A
8441.80.00	- Other machines and appliances	0	A
8441.90.00	- Parts	0	A
8442.30.10	- - Phototype-setting and composing machines	0	A
8442.30.20	- - Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding devices	0	A
8442.30.90	- - Other	0	A
8442.40.00	- Parts of these machines, apparatus or equipment	0	A
8442.50.00	- Printing blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	0	A
8443.11.00	- - Offset printing machinery, reel fed	0	A
8443.12.00	- - Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	0	A
8443.13.00	- - Other offset printing machines and apparatus	0	A
8443.14.00	- - Letterpress printing machinery, reel fed, excluding flexographic printing	0	A
8443.15.00	- - Letterpress printing machinery, other than reel fed, excluding flexographic printing	0	A
8443.16.00	- - Flexographic printing machinery	0	A

SAC Code	Description	Base Rate	Staging Category
8443.17.00	- - Gravure printing machinery	0	A
8443.19.00	- - Other	0	A
8443.31.00	- - Machines which perform two or more of the following functions: Printing , copying or faxing, capable of connecting to an automatic data-processing machine or to a network	0	A
8443.32.00	- - Other, capable of connecting to an automatic data-processing machine or to a network	0	A
8443.39.00	- - Other	0	A
8443.91.00	- - Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	0	A
8443.99.00	- - Other	0	A
8444.00.00	MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS	0	A
8445.11.00	- - Carding machines	0	A
8445.12.00	- - Combing machines	0	A
8445.13.00	- - Drawing or roving machines	0	A
8445.19.00	- - Other	0	A
8445.20.00	- Textile spinning machines	0	A
8445.30.00	- Textile doubling or twisting machines	0	A
8445.40.00	- Textile winding (including weft-winding) or reeling machines	0	A
8445.90.00	- Other	0	A
8446.10.00	- For weaving fabrics of a width not exceeding 30 cm	0	A
8446.21.00	- - Power looms	0	A
8446.29.00	- - Other	0	A
8446.30.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	0	A
8447.11.00	- - With cylinder diameter not exceeding 165 mm	0	A
8447.12.00	- - With cylinder diameter exceeding 165 mm	0	A
8447.20.00	- Flat knitting machines; stitch-bonding machines	0	A

SAC Code	Description	Base Rate	Staging Category
8447.90.00	- Other	0	A
8448.11.00	- - Dobbies and jacquards; card reducing, punching and copying machines; assembling machines for use therewith	0	A
8448.19.00	- - Other	0	A
8448.20.00	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	0	A
8448.31.00	- - Card clothing	0	A
8448.32.00	- - Of machines for preparing textile fibers, other than card clothing	0	A
8448.33.00	- - Spindles, spindle flyers, spinning rings and ring travellers	0	A
8448.39.00	- - Other	0	A
8448.42.00	- - Reeds for looms, healds and heald-frames	0	A
8448.49.10	- - - Shuttles	0	A
8448.49.90	- - - Other	0	A
8448.51.00	- - Sinkers, needles and other articles used in forming stitches	0	A
8448.59.00	- - Other	0	A
8449.00.00	MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT OR NONWOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACHINERY FOR MAKING FELT HATS; BLOCKS FOR MAKING HATS	0	A
8450.11.00	- - Fully automatic machines	15	E
8450.12.00	- - Other machines, with built-in centrifugal dryer	15	E
8450.19.00	- - Other	15	E
8450.20.00	- Machines, each of a dry linen capacity exceeding 10 kg	0	A
8450.90.00	- Parts	0	A
8451.10.00	- Dry-cleaning machines	0	A
8451.21.00	- - Each of a dry linen capacity not exceeding 10 kg	15	E
8451.29.00	- - Other	0	A

SAC Code	Description	Base Rate	Staging Category
8451.30.00	- Ironing machines and presses, including fusing presses	0	A
8451.40.00	- Washing, bleaching or dyeing machines	0	A
8451.50.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	0	A
8451.80.00	- Other machines and appliances	0	A
8451.90.00	- Parts	0	A
8452.10.00	- Sewing machines of the household type	0	A
8452.21.00	- - Automatic units	0	A
8452.29.00	- - Other	0	A
8452.30.00	- Sewing machine needles	0	A
8452.90.10	- - Furniture, bases and covers for sewing machines and parts thereof	15	E
8452.90.90	- - Other	0	A
8453.10.00	- Machinery for preparing, tanning or working hides, skins or leather	0	A
8453.20.00	- Machinery for making or repairing footwear	0	A
8453.80.00	- Other machines and appliances	0	A
8453.90.00	- Parts	0	A
8454.10.00	- Converters	0	A
8454.20.00	- Ingot moulds and ladles	0	A
8454.30.00	- Casting machines	0	A
8454.90.00	- Parts	0	A
8455.10.00	- Tube mills	0	A
8455.21.00	- - For hot rolling or combination hot and cold rolling	0	A
8455.22.00	- - For cold rolling	0	A
8455.30.00	- Rolls for rolling mills	0	A
8455.90.00	- Other parts	0	A
8456.10.00	- Operated by laser or other light or photon beam processes	0	A
8456.20.00	- Operated by ultrasonic processes	0	A
8456.30.00	- Operated by electro-discharge processes	0	A
8456.90.10	- - Water-jet cutting machines	0	A
8456.90.90	- - Other	0	A
8457.10.00	- Machining centres	0	A

SAC Code	Description	Base Rate	Staging Category
8457.20.00	- Single-station machines	0	A
8457.30.00	- Multi-station machines	0	A
8458.11.00	- - Numerically controlled	0	A
8458.19.00	- - Other	0	A
8458.91.00	- - Numerically controlled	0	A
8458.99.00	- - Other	0	A
8459.10.00	- Way-type unit head machines	0	A
8459.21.00	- - Numerically controlled	0	A
8459.29.00	- - Other	0	A
8459.31.00	- - Numerically controlled	0	A
8459.39.00	- - Other	0	A
8459.40.00	- Other boring machines	0	A
8459.51.00	- - Numerically controlled	0	A
8459.59.00	- - Other	0	A
8459.61.00	- - Numerically controlled	0	A
8459.69.00	- - Other	0	A
8459.70.00	- Other threading or tapping machines	0	A
8460.11.00	- - Numerically controlled	0	A
8460.19.00	- - Other	0	A
8460.21.00	- - Numerically controlled	0	A
8460.29.00	- - Other	0	A
8460.31.00	- - Numerically controlled	0	A
8460.39.00	- - Other	0	A
8460.40.00	- Honing or lapping machines	0	A
8460.90.00	- Other	0	A
8461.20.00	- Shaping or slotting machines	0	A
8461.30.00	- Broaching machines	0	A
8461.40.00	- Gear-cutting, gear-grinding or gear-finishing machines	0	A
8461.50.00	- Sawing or cutting-off machines	0	A
8461.90.00	- Other	0	A
8462.10.00	- Forging or die-stamping machines (including presses) and other hammer machines	0	A
8462.21.00	- - Numerically controlled	0	A
8462.29.00	- - Other	0	A
8462.31.00	- - Numerically controlled	0	A
8462.39.00	- - Other	0	A
8462.41.00	- - Numerically controlled	0	A
8462.49.00	- - Other	0	A

SAC Code	Description	Base Rate	Staging Category
8462.91.00	- - Hydraulic presses	0	A
8462.99.00	- - Other	0	A
8463.10.00	- Drawbenches for bars, tubes, profiles, wire or the like	0	A
8463.20.00	- Thread-rolling machines	0	A
8463.30.00	- Machines for working wire	0	A
8463.90.00	- Other	0	A
8464.10.00	- Sawing machines	0	A
8464.20.00	- Grinding or polishing machines	0	A
8464.90.00	- Other	0	A
8465.10.00	- Machines which can carry out different types of machining operations without tool change between such operations	0	A
8465.91.00	- - Sawing machines	0	A
8465.92.00	- - Planing machines; milling or moulding machines	0	A
8465.93.00	- - Grinding, sanding or polishing machines	0	A
8465.94.00	- - Bending or assembling machines	0	A
8465.95.00	- - Drilling or morticing machines	0	A
8465.96.00	- - Splitting, slicing or paring machines	0	A
8465.99.00	- - Other	0	A
8466.10.00	- Tool holders and self-opening dieheads	0	A
8466.20.00	- Work holders	0	A
8466.30.00	- Dividing heads and other special attachments for machine-tools	0	A
8466.91.00	- - For machines of heading 84.64	0	A
8466.92.00	- - For machines of heading 84.65	0	A
8466.93.00	- - For machines of headings 84.56 to 84.61	0	A
8466.94.00	- - For machines of heading 84.62 or 84.63	0	A
8467.11.00	- - Rotary type (including combined rotary-percussion)	0	A
8467.19.00	- - Other	0	A
8467.21.00	- - Drills of all kinds, including rotary drills	0	A
8467.22.00	- - Saws, including cut-off saws	0	A
8467.29.00	- - Other	0	A
8467.81.00	- - Chainsaws	0	A

SAC Code	Description	Base Rate	Staging Category
8467.89.00	- - Other	0	A
8467.91.00	- - Of chainsaws	0	A
8467.92.00	- - Of pneumatic tools	0	A
8467.99.00	- - Other	0	A
8468.10.00	- Hand-held blowtorch	0	A
8468.20.00	- Other gas-operated machinery and apparatus	0	A
8468.80.00	- Other machines and appliances	0	A
8468.90.00	- Parts	0	A
8469.00.11	- - Word-processing machines	0	A
8469.00.12	- - Automatic typewriters	0	A
8469.00.20	- Other typewriters, electric	0	A
8469.00.30	- Other typewriters, non-electric	0	A
8470.10.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data-recording, reproducing and displaying machines with calculating functions	0	A
8470.21.00	- - Incorporating a printing device	0	A
8470.29.00	- - Other	0	A
8470.30.00	- Other calculating machines	0	A
8470.50.00	- Cash registers	0	A
8470.90.00	- Other	0	A
8471.30.00	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	0	A
8471.41.00	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	0	A
8471.49.00	- - Other, presented in the form of systems	0	A
8471.50.00	- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage unit, input unit, output unit	0	A

SAC Code	Description	Base Rate	Staging Category
8471.60.00	- Input or output units, whether or not containing storage units in the same housing	0	A
8471.70.00	- Storage units	0	A
8471.80.00	- Other units of automatic data processing machines	0	A
8471.90.00	- Other	0	A
8472.10.00	- Copy machines, including mimeographs	0	A
8472.30.00	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	0	A
8472.90.10	- - Addressing machines and address plate embossing machines, other than those of subheading 8443.39	0	A
8472.90.90	- - Other	0	A
8473.10.00	- Parts and accessories of the machines of heading 84.69	0	A
8473.21.00	- - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	A
8473.29.00	- - Other	0	A
8473.30.00	- Parts and accessories of the machines of heading 84.71	0	A
8473.40.00	- Parts and accessories of the machines of heading 84.72	0	A
8473.50.00	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	0	A
8474.10.00	- Sorting, screening, separating or washing machines	0	A
8474.20.00	- Crushing or grinding machines	0	A
8474.31.10	- - - Of a capacity not exceeding 0.36 m ³	10	C
8474.31.90	- - - Other	0	A
8474.32.00	- - Machinery for mixing mineral substances with bitumen	0	A
8474.39.00	- - Other	0	A
8474.80.10	- - Machines for making concrete blocks	0	A

SAC Code	Description	Base Rate	Staging Category
8474.80.90	- - Other	0	A
8474.90.00	- Parts	0	A
8475.10.00	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	0	A
8475.21.00	- - Machines for making optical fibers and preforms thereof	0	A
8475.29.00	- - Other	0	A
8475.90.00	- Parts	0	A
8476.21.00	- - Incorporating heating or refrigerating devices	15	E
8476.29.00	- - Other	15	E
8476.81.00	- - Incorporating heating or refrigerating devices	15	E
8476.89.00	- - Other	15	E
8476.90.00	- Parts	0	A
8477.10.00	- Injection-moulding machines	0	A
8477.20.00	- Extruders	0	A
8477.30.00	- Blow-moulding machines	0	A
8477.40.00	- Vacuum-moulding machines and other thermoforming machines	0	A
8477.51.00	- - For moulding or retreading pneumatic tyres or for moulding or forming inner tubes	0	A
8477.59.00	- - Other	0	A
8477.80.00	- Other machines and appliances	0	A
8477.90.00	- Parts	0	A
8478.10.00	- Machines and appliances	0	A
8478.90.00	- Parts	0	A
8479.10.00	- Machinery for public works, building or the like	0	A
8479.20.00	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	0	A
8479.30.00	- Presses for making particleboard or fiberboard of wood or other ligneous materials and other machinery for treating wood or cork	0	A
8479.40.00	- Rope or cable-making machines	0	A

SAC Code	Description	Base Rate	Staging Category
8479.50.00	- Industrial robots, not elsewhere specified or included	0	A
8479.60.00	- Evaporative air coolers	0	A
8479.71.00	- - Of a kind used in airports	0	A
8479.79.00	- - Other	0	A
8479.81.00	- - For treating metal, including electric wire coil-winders	0	A
8479.82.00	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	0	A
8479.89.00	- - Other	0	A
8479.90.00	- Parts	0	A
8480.10.00	- Moulding boxes for metal founding	0	A
8480.20.00	- Mould plate bases	0	A
8480.30.00	- Moulding patterns	0	A
8480.41.00	- - For injection or compression moulding	0	A
8480.49.00	- - Other	0	A
8480.50.00	- Moulds for glass	0	A
8480.60.00	- Moulds for mineral materials	0	A
8480.71.00	- - For injection or compression moulding	0	A
8480.79.00	- - Other	0	A
8481.10.00	- Pressure-reducing valves	0	A
8481.20.00	- Valves for oleohydraulic or pneumatic transmissions	0	A
8481.30.00	- Check valves	0	A
8481.40.00	- Safety or relief valves	0	A
8481.80.10	- - Cocks and valves, of bronze or plastics, of an internal diameter not exceeding 26 mm, for regulating the flow of water or other liquids at low pressure (not exceeding 125 psi)	15	E
8481.80.20	- - Cocks and valves, of an internal diameter not exceeding 26 mm, with single or double handles for washbasins, baths and the like, including mechanisms for flushing cisterns	15	E
8481.80.90	- - Other	0	A
8481.90.00	- Parts	0	A

SAC Code	Description	Base Rate	Staging Category
8482.10.00	- Ball bearings	0	A
8482.20.00	- Tapered roller bearings, including cone and tapered roller assemblies	0	A
8482.30.00	- Spherical roller bearings	0	A
8482.40.00	- Needle roller bearings	0	A
8482.50.00	- Cylindrical roller bearings	0	A
8482.80.00	- Other, including combined ball/roller bearings	0	A
8482.91.00	- - Balls, needles and rollers	0	A
8482.99.00	- - Other	0	A
8483.10.00	- Transmission shafts (including cam and crank shafts) and cranks	0	A
8483.20.00	- Bearing housings, incorporating ball or roller bearings	0	A
8483.30.00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	0	A
8483.40.00	- Gears and gearing, other than toothed wheels and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	0	A
8483.50.10	- - Pulleys of an external diameter of 25 mm or more but less than 750 mm	0	A
8483.50.90	- - Other	0	A
8483.60.00	- Clutches and shaft couplings, including universal joints	0	A
8483.90.00	- Toothed wheels and other transmission elements presented separately; parts	0	A
8484.10.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	5	C
8484.20.00	- Mechanical seals	5	C
8484.90.00	- Other	5	C
8486.10.00	- Machines and apparatus for the manufacture of semiconductor boules or wafers	0	A
8486.20.10	- - Operated by laser or other light or photon beam processes	0	A
8486.20.20	- - For dry-etching patterns on semiconductor materials	0	A

SAC Code	Description	Base Rate	Staging Category
8486.20.30	- Numerically controlled bending, folding, straightening or flattening machines (including presses)	0	A
8486.20.40	- - Grinding or polishing machines	0	A
8486.20.50	- - Extruders	0	A
8486.20.60	- - Blow-moulding machines	0	A
8486.20.70	- - Resistance heated furnaces and ovens (indirect heating)	0	A
8486.20.80	- - Furnaces and ovens functioning by induction or dielectric loss	0	A
8486.20.91	- - - Resistance heated furnaces and ovens (direct heating), with the temperature not exceeding 900 °C, other than laboratory furnaces and ovens	10	E
8486.20.92	- - - Ion implanters for doping semiconductor materials	0	A
8486.20.93	- - - Direct write-on-wafer apparatus	0	A
8486.20.94	- - - Photorepeater	0	A
8486.20.99	- - - Other	0	A
8486.30.11	- - - Operated by laser or other light or photon beam processes	0	A
8486.30.12	- - - Operated by ultrasonic processes	0	A
8486.30.13	- - - Operated by electro-discharge processes	0	A
8486.30.19	- - - Other	0	A
8486.30.20	- - Sawing machines	0	A
8486.30.30	- - Grinding or polishing machines	0	A
8486.30.40	- - Industrial robots	0	A
8486.30.90	- - Other	0	A
8486.40.10	- - Injection-moulding machines	0	A
8486.40.20	- - Vacuum-moulding machines and other thermoforming machines	0	A
8486.40.30	- - Moulds, injection or compression types	0	A
8486.40.41	- - - Fully or partly automatic	0	A
8486.40.49	- - - Other	0	A
8486.40.90	- - Other	0	A
8486.90.00	- Parts and accessories	0	A
8487.10.00	- Ships' or boats' propellers and blades therefor	0	A

SAC Code	Description	Base Rate	Staging Category
8487.90.00	- Other	0	A
8501.10.00	- Motors of an output not exceeding 37.5 W	0	A
8501.20.00	- Universal motors of an output exceeding 37.5 W	0	A
8501.31.00	- - Of an output not exceeding 750 W	0	A
8501.32.00	- - Of an output exceeding 750 W but not exceeding 75 kW	0	A
8501.33.00	- - Of an output exceeding 75 kW but not exceeding 375 kW	0	A
8501.34.00	- - Of an output exceeding 375 kW	0	A
8501.40.00	- Other AC motors, single-phase	0	A
8501.51.00	- - Of an output not exceeding 750 W	0	A
8501.52.00	- - Of an output exceeding 750 W but not exceeding 75 kW	0	A
8501.53.00	- - Of an output exceeding 75 kW	0	A
8501.61.00	- - Of an output not exceeding 75 kVA	0	A
8501.62.00	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	0	A
8501.63.00	- - Of an output exceeding 375 kVA but not exceeding 750 kVA	0	A
8501.64.00	- - Of an output exceeding 750 kVA	0	A
8502.11.00	- - Of an output not exceeding 75 kVA	0	A
8502.12.00	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	0	A
8502.13.00	- - Of an output exceeding 375 kVA	0	A
8502.20.00	- Generating sets with spark-ignition internal combustion piston engines	0	A
8502.31.00	- - Wind-powered	0	A
8502.39.00	- - Other	0	A
8502.40.00	- Electric rotary converters	0	A
8503.00.00	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 85.01 OR 85.02	0	A
8504.10.00	- Ballasts for discharge lamps or tubes	0	A
8504.21.00	- - Of a power handling capacity not exceeding 650 kVA	0	A
8504.22.00	- - Of a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	0	A

SAC Code	Description	Base Rate	Staging Category
8504.23.00	- - Of a power handling capacity exceeding 10,000 kVA	0	A
8504.31.00	- - Of a power handling capacity not exceeding 1 kVA	0	A
8504.32.00	- - Of a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	0	A
8504.33.00	- - Of a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	0	A
8504.34.00	- - Of a power handling capacity exceeding 500 kVA	0	A
8504.40.00	- Static converters	0	A
8504.50.00	- Other inductors	0	A
8504.90.00	- Parts	0	A
8505.11.00	- - Of metal	0	A
8505.19.00	- - Other	0	A
8505.20.00	- Electromagnetic couplings, clutches, variable speed drives and brakes	0	A
8505.90.10	- - Electromagnetic lifting heads	0	A
8505.90.90	- - Other	0	A
8506.10.10	- - Cylindrical dry cells of a voltage of 1.5 V, of an external volume not exceeding 300 cm ³ and a unit weight not exceeding 100 g	15	E
8506.10.20	- - Rectangular dry cells of a voltage of 1.5 V, 6 V or 9 V, of an external volume not exceeding 300 cm ³ and a unit weight not exceeding 1,200 g	15	E
8506.10.90	- - Other	0	A
8506.30.00	- Of mercuric oxide	0	A
8506.40.00	- Of silver oxide	0	A
8506.50.00	- Of lithium	0	A
8506.60.00	- Of air-zinc	0	A
8506.80.00	- Other primary cells and batteries	0	A
8506.90.00	- Parts	5	C
8507.10.00	- Of lead-acid, of the kind used for starting piston engines	15	E
8507.20.00	- Other lead-acid accumulators	15	E
8507.30.00	- Of nickel-cadmium	0	A

SAC Code	Description	Base Rate	Staging Category
8507.40.00	- Of nickel-iron	0	A
8507.50.00	- Nickel-metal hydride	0	A
8507.60.00	- Lithium-ion	0	A
8507.80.00	- Other accumulators	0	A
8507.90.10	- - Separators	5	E
8507.90.90	- - Other	0	A
8508.11.10	- - - For household use	15	E
8508.11.20	- - - For industrial use	0	A
8508.19.10	- - - For household use	15	E
8508.19.20	- - - For industrial use	0	A
8508.60.00	- Other vacuum cleaners	0	A
8508.70.00	- Parts	0	A
8509.40.00	- Food grinders and mixers; fruit or vegetable juice extractors	15	E
8509.80.10	- - Floor polishers	15	C
8509.80.20	- - Kitchen waste disposers	15	C
8509.80.90	- - Other	15	E
8509.90.00	- Parts	0	A
8510.10.00	- Shavers	10	C
8510.20.00	- Hair clippers	10	C
8510.30.00	- Hair-removing appliances	10	C
8510.90.00	- Parts	0	A
8511.10.00	- Sparking plugs	0	A
8511.20.00	- Ignition magnetos; magneto-dynamos; magnetic flywheels	0	A
8511.30.00	- Distributors; ignition coils	0	A
8511.40.00	- Starter motors and dual purpose starter-generators	0	A
8511.50.00	- Other generators	0	A
8511.80.00	- Other machinery and equipment	0	A
8511.90.00	- Parts	0	A
8512.10.00	- Lighting or visual signalling equipment of the kind used on bicycles	0	A
8512.20.00	- Other lighting or visual signalling equipment	0	A
8512.30.00	- Sound signalling equipment	0	A
8512.40.00	- Windscreen wipers, defrosters and demisters	5	C
8512.90.10	- - Of windscreen wipers, of the kind used in vehicles of heading 87.02	0	A

SAC Code	Description	Base Rate	Staging Category
8512.90.90	- - Other	5	C
8513.10.00	- Lamps	5	A
8513.90.00	- Parts	5	A
8514.10.00	- Resistance heated furnaces and ovens (indirect heating)	0	A
8514.20.00	- Furnaces and ovens functioning by induction or dielectric loss	0	A
8514.30.10	- - Resistance heated furnaces and ovens (direct heating), for a temperature not exceeding 900 ° C, other than laboratory furnaces and ovens	10	C
8514.30.90	- - Other	0	A
8514.40.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	0	A
8514.90.00	- Parts	0	A
8515.11.00	- - Soldering irons and guns	0	A
8515.19.00	- - Other	0	A
8515.21.00	- - Fully or partly automatic	0	A
8515.29.00	- - Other	0	A
8515.31.00	- - Fully or partly automatic	0	A
8515.39.10	- - - For arc welding, AC, for an operating current of 180 A or more but not more than 250 A, with coated electrodes	0	A
8515.39.90	- - - Other	0	A
8515.80.00	- Other machines and apparatus	0	A
8515.90.00	- Parts	0	A
8516.10.00	- Electric instantaneous or storage water heaters and immersion heaters	15	E
8516.21.00	- - Storage heating radiators	15	C
8516.29.00	- - Other	15	C
8516.31.00	- - Hair dryers	15	C
8516.32.00	- - Other hairdressing apparatus	15	C
8516.33.00	- - Hand-drying apparatus	15	C
8516.40.00	- Electric smoothing irons	10	C
8516.50.00	- Microwave ovens	5	C
8516.60.00	- Other ovens; cookers, cooking plates, boiling rings; grillers and roasters	15	E
8516.71.00	- - Coffee or tea-makers	15	E
8516.72.00	- - Toasters	15	E

SAC Code	Description	Base Rate	Staging Category
8516.79.00	- - Other	15	E
8516.80.10	- - Flat, of rectangular cross-section; sealed cylindrical cross-section, externally coated with non-alloy steel or copper, of a capacity not exceeding 900 W	0	A
8516.80.20	- - Strip-type (flat, circular or semi-circular), cylindrical, finned, of a capacity not exceeding 2,500 W, externally coated with non-alloy steel or copper	0	A
8516.80.30	- - Immersion-type, of a capacity not exceeding 9,000 W, externally coated with non-alloy steel or copper	0	A
8516.80.40	- - Reinforced, for cookers, other than sealed disc type	0	A
8516.80.90	- - Other	0	A
8516.90.00	- Parts	0	A
8517.11.00	- - Telephones with cordless handsets with microphone combined	0	A
8517.12.00	- - Mobile phones (cellular phones) and those for other wireless networks	0	A
8517.18.00	- - Other	0	A
8517.61.10	- - - Telecommunication apparatus for carrier-current or for digital telecommunication	0	A
8517.61.21	- - - - Radio-telegraphic or radio-telephonic apparatus	0	A
8517.61.22	- - - - Incorporating reception apparatus	0	A
8517.61.29	- - - - Other	0	A
8517.62.00	- - Apparatus for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	0	A
8517.69.10	- - - Reception apparatus for radio-telephony or radio-telegraphy	0	A
8517.69.90	- - - Other	0	A
8517.70.00	- Parts	0	A
8518.10.00	- Microphones and stands therefor	0	A

SAC Code	Description	Base Rate	Staging Category
8518.21.00	- - Single loudspeakers, mounted in their enclosures	0	A
8518.22.00	- - Multiple loudspeakers, mounted in the same enclosure	0	A
8518.29.00	- - Other	0	A
8518.30.00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	0	A
8518.40.00	- Audio-frequency electric amplifiers	0	A
8518.50.00	- Electric sound amplifier sets	0	A
8518.90.00	- Parts	0	A
8519.20.10	- - Coin- or disc-operated record-players	15	C
8519.20.90	- - Other	15	C
8519.30.11	- - - Fully disassembled (CKD), put up in kits	5	C
8519.30.19	- - - Other	15	C
8519.30.90	- - Other	15	C
8519.50.00	- Telephone answering machines	0	A
8519.81.10	- - - Transcribing machines	15	C
8519.81.21	- - - - Fully disassembled (CKD), put up in kits	5	C
8519.81.29	- - - - Other	15	C
8519.81.31	- - - - Fully disassembled (CKD), put up in kits	5	C
8519.81.39	- - - - Other	15	C
8519.81.40	- - - Dictating machines not capable of operating without an external source of power	15	C
8519.81.51	- - - - Fully disassembled (CKD), put up in kits	5	C
8519.81.59	- - - - Other	15	C
8519.81.61	- - - - Fully disassembled (CKD), put up in kits	5	C
8519.81.69	- - - - Other	15	C
8519.81.90	- - - Other	15	C
8519.89.11	- - - - Fully disassembled (CKD), put up in kits	5	C
8519.89.19	- - - - Other	15	C

SAC Code	Description	Base Rate	Staging Category
8519.89.21	- - - - Fully disassembled (CKD), put up in kits	5	C
8519.89.29	- - - - Other	15	C
8519.89.30	- - - Transcribing machines	15	C
8519.89.90	- - - Other	15	C
8521.10.10	- - Fully disassembled (CKD), put up in kits	5	C
8521.10.20	- - Reproducing apparatus for "magazine programmes" using tape of a width of 19 mm or more, whether or not incorporating a unit for programming sequential operation, for television companies	10	C
8521.10.90	- - Other	15	C
8521.90.00	- Other	15	E
8522.10.00	- Pick-up cartridges	0	A
8522.90.10	- - Cabinets and cases of wood	15	E
8522.90.90	- - Other	0	A
8523.21.10	- - - Unrecorded	0	A
8523.21.20	- - - Recorded	0	A
8523.29.11	- - - - For recording sound, in cassettes	0	A
8523.29.19	- - - - Other	0	A
8523.29.21	- - - - Removable	0	A
8523.29.29	- - - - Other	0	A
8523.29.30	- - - Other unrecorded magnetic discs	0	A
8523.29.40	- - - Magnetic tapes for reproducing phenomena other than sound or image, recorded	0	A
8523.29.51	- - - - Educational	5	C
8523.29.52	- - - - Other, of a width of 19 mm or more, for reproducing sound and image	5	C
8523.29.53	- - - - Other, for reproducing sound and image	15	E
8523.29.54	- - - - Other, for reproducing sound only	15	E
8523.29.59	- - - - Other	15	E
8523.29.60	- - - Magnetic discs, fixed or removable, for reproducing phenomena other than sound or image, for automatic data processing machines, recorded	0	A

SAC Code	Description	Base Rate	Staging Category
8523.29.91	- - - - For reproducing phenomena other than sound or image, recorded	0	A
8523.29.99	- - - - Other	0	A
8523.41.00	- - Unrecorded	0	A
8523.49.11	- - - - For reproducing phenomena other than sound or image	0	A
8523.49.12	- - - - For reproducing sound only	10	C
8523.49.19	- - - - Other	0	A
8523.49.21	- - - - For reproducing phenomena other than sound or image	0	A
8523.49.29	- - - - Other	0	A
8523.51.10	- - - Unrecorded	0	A
8523.51.20	- - - Recorded	0	A
8523.52.10	- - - Cards incorporating an electronic integrated circuit ("smart cards")	0	A
8523.52.90	- - - Parts	0	A
8523.59.10	- - - Proximity cards and tags	0	A
8523.59.20	- - - Other cards and tags	0	A
8523.59.30	- - - Parts of cards and tags of subdivisions 8523.59.10 and 8523.59.20	0	A
8523.59.91	- - - - Unrecorded	0	A
8523.59.92	- - - - Recorded	0	A
8523.80.11	- - - Educational	5	C
8523.80.19	- - - Other	15	E
8523.80.20	- - Matrices and masters	0	A
8523.80.91	- - - Unrecorded	0	A
8523.80.92	- - - Recorded	0	A
8525.50.10	- - For radio-broadcasting	0	A
8525.50.90	- - Other	0	A
8525.60.00	- Transmission apparatus incorporating reception apparatus	0	A
8525.80.10	- - Television cameras	0	A
8525.80.20	- - Digital cameras and video camera recorders	0	A
8526.10.00	- Radar apparatus	0	A
8526.91.00	- - Radio navigational aid apparatus	0	A
8526.92.00	- - Radio remote control apparatus	5	A
8527.12.10	- - - Fully disassembled (CKD), put up in kits	0	A
8527.12.90	- - - Other	15	C

SAC Code	Description	Base Rate	Staging Category
8527.13.10	- - - Fully disassembled (CKD), put up in kits	0	A
8527.13.90	- - - Other	15	C
8527.19.10	- - - Fully disassembled (CKD), put up in kits	0	A
8527.19.90	- - - Other	15	C
8527.21.10	- - - Fully disassembled (CKD), put up in kits	0	A
8527.21.90	- - - Other	15	C
8527.29.10	- - - Fully disassembled (CKD), put up in kits	0	A
8527.29.90	- - - Other	15	C
8527.91.10	- - - Fully disassembled (CKD), put up in kits	0	A
8527.91.90	- - - Other	15	C
8527.92.10	- - - Fully disassembled (CKD), put up in kits	0	A
8527.92.90	- - - Other	15	C
8527.99.10	- - - Fully disassembled (CKD), put up in kits	0	A
8527.99.90	- - - Other	15	C
8528.41.00	- - Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	A
8528.49.11	- - - - Fully disassembled (CKD), put up in kits	0	A
8528.49.19	- - - - Other	15	E
8528.49.21	- - - - Fully disassembled (CKD), put up in kits	0	A
8528.49.29	- - - - Other	15	C
8528.51.00	- - Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	A
8528.59.11	- - - - Fully disassembled (CKD), put up in kits	0	A
8528.59.19	- - - - Other	15	C
8528.59.21	- - - - Fully disassembled (CKD), put up in kits	0	A
8528.59.29	- - - - Other	15	C

SAC Code	Description	Base Rate	Staging Category
8528.61.00	- - Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	A
8528.69.10	- - - Fully disassembled (CKD), put up in kits	0	A
8528.69.90	- - - Other	0	A
8528.71.10	- - - Fully disassembled (CKD), put up in kits	0	A
8528.71.20	- - - Digital television signals converter (including digital audio signals), only into analog signals, for the reception of digital signals broadcasted on open television, for television receivers that do not have built-in digital television tuner device	0	A
8528.71.90	- - - Other	15	E
8528.72.10	- - - Fully disassembled (CKD), put up in kits	0	A
8528.72.90	- - - Other	15	E
8528.73.10	- - - Fully disassembled (CKD), put up in kits	0	A
8528.73.90	- - - Other	15	E
8529.10.00	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	0	A
8529.90.10	- - Cabinets and cases of wood	15	E
8529.90.90	- - Other	0	A
8530.10.00	- Equipment for railways or similar	0	A
8530.80.00	- Other apparatus	0	A
8530.90.00	- Parts	0	A
8531.10.00	- Burglar or fire alarms and similar apparatus	0	A
8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	0	A
8531.80.10	- - Electric bells, buzzers, door chimes, etc.	15	E
8531.80.90	- - Other	0	A
8531.90.00	- Parts	0	A

SAC Code	Description	Base Rate	Staging Category
8532.10.00	- Fixed capacitors designed for use in 50/60 Hz circuits, and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	0	A
8532.21.00	- - Of tantalum	0	A
8532.22.00	- - Aluminium electrolytic	0	A
8532.23.00	- - With ceramic dielectric, single layer	0	A
8532.24.00	- - With ceramic dielectric, multilayer	0	A
8532.25.00	- - With dielectric of paper or plastics	0	A
8532.29.00	- - Other	0	A
8532.30.00	- Variable or adjustable capacitors	0	A
8532.90.00	- Parts	0	A
8533.10.00	- Fixed carbon resistors, composition or film types	0	A
8533.21.00	- - For a power handling capacity not exceeding 20 W	0	A
8533.29.00	- - Other	0	A
8533.31.00	- - For a power handling capacity not exceeding 20 W	0	A
8533.39.00	- - Other	0	A
8533.40.00	- Other variable resistors (including rheostats and potentiometers)	0	A
8533.90.00	- Parts	0	A
8534.00.00	PRINTED CIRCUITS	0	A
8535.10.00	- Fuses and circuit breaker fuses	0	A
8535.21.00	- - For a voltage of less than 72.5 kV	0	A
8535.29.00	- - Other	0	A
8535.30.00	- Isolating switches and make-and-break switches	0	A
8535.40.10	- - Lightning arresters	0	A
8535.40.20	- - Voltage limiters	0	A
8535.40.30	- - Surge suppressors	0	A
8535.90.00	- Other	0	A
8536.10.10	- - Fuses	0	A
8536.10.21	- - - Safety type, hand-operated, for a current not exceeding 600 A and a voltage not exceeding 600 V	10	C
8536.10.22	- - - Blade type, hand-operated, for a current not exceeding 100 A and a voltage not exceeding 250 V	10	C

SAC Code	Description	Base Rate	Staging Category
8536.10.29	- - - Other	0	A
8536.20.10	- - Thermo-magnetic, vacuum, air or oil types or of moulded plastic for a current not exceeding 100 A and a voltage not exceeding 250 V	10	E
8536.20.90	- - Other	0	A
8536.30.10	- - Surge suppressors	0	A
8536.30.90	- - Other	0	A
8536.41.00	- - For a voltage not exceeding 60 V	0	A
8536.49.10	- - - Surge indicators and electrical contactors	10	A
8536.49.90	- - - Other	0	A
8536.50.10	- - Single-pole switches, rotary or chain-pull, for a voltage not exceeding 250 V	0	A
8536.50.20	- - Single-pole switches, plate or patch types, for a voltage not exceeding 250 V	10	E
8536.50.50	- - Single-pole pressure switches, for a voltage not exceeding 250 V	0	A
8536.50.60	- - Magnetic starters for electric motors	10	X
8536.50.70	- - Thermo-electric automatic switches (starters) for fluorescent lamps or fluorescent tubes	10	E
8536.50.90	- - Other	0	A
8536.61.00	- - Lamp-holders	15	G
8536.69.00	- - Other	0	A
8536.70.10	- - Of plastic	15	E
8536.70.21	- - - Cast, moulded, stamped or forged, but not otherwise worked	5	E
8536.70.29	- - - Other	15	E
8536.70.90	- - Other	0	A
8536.90.00	- Other equipment	0	A
8537.10.00	- For a voltage not exceeding 1,000 V	10	C
8537.20.00	- For a voltage exceeding 1,000 V	10	A
8538.10.00	- Boards, panels, consoles, cabinets and other bases of heading 85.37, not equipped with their apparatus	5	C
8538.90.00	- Other	0	A
8539.10.00	- Sealed beam lamp units	5	C
8539.21.00	- - Tungsten halogen	5	C

SAC Code	Description	Base Rate	Staging Category
8539.22.10	- - - Incandescent filament lamps of a power of 15 W or more	0	A
8539.22.90	- - - Other	0	A
8539.29.00	- - Other	5	C
8539.31.10	- - - Straight tubes, of a power of 14 W or more but not more than 215 W	0	A
8539.31.20	- - - Energy-saving	0	A
8539.31.90	- - - Other	5	C
8539.32.00	- - Mercury or sodium vapour lamps; metal halide lamps	5	C
8539.39.00	- - Other	5	C
8539.41.00	- - Arc lamps	0	A
8539.49.00	- - Other	0	A
8539.90.10	- - Filaments with their supporting conducting wires; threaded or bayonet type bases for fluorescent lamps and tubes	0	A
8539.90.90	- - Other	0	A
8540.11.00	- - Colour	0	A
8540.12.00	- - Black and white or other monochrome	0	A
8540.20.00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	0	A
8540.40.00	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	0	A
8540.60.00	- Other cathode-ray tubes	0	A
8540.71.00	- - Magnetrons	0	A
8540.79.00	- - Other	0	A
8540.81.00	- - Receiver or amplifier tubes	0	A
8540.89.00	- - Other	0	A
8540.91.00	- - Of cathode-ray tubes	0	A
8540.99.00	- - Other	0	A
8541.10.00	- Diodes, other than photosensitive or light-emitting diodes	0	A
8541.21.00	- - With a dissipation rate of less than 1 W	0	A
8541.29.00	- - Other	0	A
8541.30.00	- Thyristors, diacs and triacs, other than photosensitive devices	0	A

SAC Code	Description	Base Rate	Staging Category
8541.40.00	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made-up into panels; light emitting diodes	0	A
8541.50.00	- Other semiconductor devices	0	A
8541.60.00	- Mounted piezo-electric crystals	0	A
8541.90.00	- Parts	0	A
8542.31.11	- - - - Metal oxide semiconductors (MOS technology)	0	A
8542.31.12	- - - - Bipolar technology circuits	0	A
8542.31.19	- - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A
8542.31.20	- - - Other, excluding digital	0	A
8542.31.30	- - - Hybrid integrated circuits	0	A
8542.31.80	- - - Waste and scrap	0	A
8542.32.11	- - - - Metal oxide semiconductors (MOS technology)	0	A
8542.32.12	- - - - Bipolar technology circuits	0	A
8542.32.19	- - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A
8542.32.20	- - - Other, excluding digital	0	A
8542.32.30	- - - Hybrid integrated circuits	0	A
8542.32.80	- - - Waste and scrap	0	A
8542.33.11	- - - - Metal oxide semiconductors (MOS technology)	0	A
8542.33.12	- - - - Bipolar technology circuits	0	A
8542.33.19	- - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A
8542.33.20	- - - Other, excluding digital	0	A
8542.33.30	- - - Hybrid integrated circuits	0	A
8542.33.80	- - - Waste and scrap	0	A
8542.39.11	- - - - Metal oxide semiconductors (MOS technology)	0	A
8542.39.12	- - - - Bipolar technology circuits	0	A
8542.39.19	- - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A

SAC Code	Description	Base Rate	Staging Category
8542.39.20	- - - Other, excluding digital	0	A
8542.39.30	- - - Hybrid integrated circuits	0	A
8542.39.80	- - - Waste and scrap	0	A
8542.90.00	- Parts	0	A
8543.10.00	- Particle accelerators	0	A
8543.20.00	- Signal generators	0	A
8543.30.00	- Machines and apparatus for electroplating, electrolysis or electrophoresis	0	A
8543.70.10	- - Electric fence energizers	0	A
8543.70.91	- - - Medium- or high-frequency amplifiers; synthesizers	5	E
8543.70.92	- - - Luminaires based on light-emitting diodes (LED)	0	A
8543.70.99	- - - Other	0	A
8543.90.10	- - Electronic microassemblies	0	A
8543.90.90	- - Other	0	A
8544.11.00	- - Of copper	0	A
8544.19.00	- - Other	0	A
8544.20.00	- Coaxial cable and other coaxial electric conductors	5	E
8544.30.00	- Ignition wiring sets and other wiring sets of the kind used in means of transport	5	A
8544.42.10	- - - Electric conductors for a voltage not exceeding 80 V	0	A
8544.42.21	- - - - Wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestos or glass fibers) other than submarine telephone cables	15	G
8544.42.29	- - - - Other	0	A
8544.49.10	- - - Electric conductors for a voltage not exceeding 80 V	0	A

SAC Code	Description	Base Rate	Staging Category
8544.49.21	- - - Wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestos or glass fibers) other than submarine telephone cables	15	G
8544.49.29	- - - - Other	5	A
8544.60.00	- Other electric conductors, for a voltage exceeding 1,000 V	15	A
8544.70.00	- Optical fiber cables	0	A
8545.11.00	- - Of a kind used for furnaces	0	A
8545.19.00	- - Other	0	A
8545.20.00	- Brushes	0	A
8545.90.00	- Other	0	A
8546.10.00	- Of glass	0	A
8546.20.00	- Of ceramics	0	A
8546.90.00	- Other	0	A
8547.10.00	- Insulating fittings of ceramics	0	A
8547.20.00	- Insulating fittings of plastics	0	A
8547.90.00	- Other	0	A
8548.10.10	- - Of lead	0	A
8548.10.90	- - Other	5	A
8548.90.00	- Other	0	A
8601.10.00	- Powered from an external source of electricity	0	A
8601.20.00	- Powered by electric accumulators	0	A
8602.10.00	- Diesel-electric locomotives	0	A
8602.90.00	- Other	0	A
8603.10.00	- Powered from an external source of electricity	0	A
8603.90.00	- Other	0	A

SAC Code	Description	Base Rate	Staging Category
8604.00.00	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACKLINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)	0	A
8605.00.00	RAILWAY OR TRAMWAY PASSENGER COACHES, LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE COACHES (EXCLUDING THOSE OF HEADING 86.04)	0	A
8606.10.00	- Tank wagons and the like	0	A
8606.30.00	- Self-discharging vans and wagons, other than those of subheading 8606.10	0	A
8606.91.00	- - Covered and closed	0	A
8606.92.00	- - Open, with non-removable sides of a height exceeding 60 cm	0	A
8606.99.00	- - Other	0	A
8607.11.00	- - Driving bogies and bissel-bogies	0	A
8607.12.00	- - Other bogies and bissel-bogies	0	A
8607.19.00	- - Other, including parts	0	A
8607.21.00	- - Air brakes and parts thereof	0	A
8607.29.00	- - Other	0	A
8607.30.00	- Hooks and other coupling devices, buffers, and parts thereof	0	A
8607.91.00	- - Of locomotives	0	A
8607.99.00	- - Other	0	A
8608.00.00	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS OR SIMILAR, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS; PARTS THEREOF	0	A

SAC Code	Description	Base Rate	Staging Category
8609.00.00	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT	0	A
8701.10.00	- Pedestrian-controlled tractors	0	A
8701.20.00	- Road tractors for semi-trailers	0	A
8701.30.00	- Track-laying tractors	0	A
8701.90.00	- Other	0	A
8702.10.50	- - For the transport of 10 persons, including the driver	15	K
8702.10.60	- - For the transport of more than 10 but less than 15 persons, including the driver	10	K
8702.10.70	- - For the transport of 15 persons or more but not more than 45 persons, including the driver	10	K
8702.10.80	- - For the transport of more than 45 persons, including the driver	10	C
8702.90.50	- - For the transport of 10 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	15	E
8702.90.60	- - For the transport of more than 10 persons but less than 15 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	10	C
8702.90.70	- - For the transport of 15 persons or more but not more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	10	E
8702.90.80	- - For the transport of more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	10	E
8702.90.91	- - - Electrically powered	10	E
8702.90.99	- - - Other	10	E

SAC Code	Description	Base Rate	Staging Category
8703.10.00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	15	E
8703.21.51	- - - - Tricycles	5	E
8703.21.52	- - - - Quads	5	E
8703.21.60	- - - With four-wheel drive and a two range transfer case built on	5	K
8703.21.70	- - -With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	5	K
8703.21.90	- - - Other	5	K
8703.22.51	- - - - Ambulances	5	E
8703.22.52	- - - - Hearses	5	E
8703.22.53	- - - - With four-wheel drive and a two range transfer case built on	5	E
8703.22.54	- - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	5	E
8703.22.59	- - - - Other	5	K
8703.22.61	- - - - Ambulances	5	E
8703.22.62	- - - - Hearses	5	E
8703.22.63	- - - - With four-wheel drive and a two range transfer case built on	5	E
8703.22.64	- - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	5	E
8703.22.69	- - - - Other	5	K
8703.23.61	- - - - Ambulances	15	E
8703.23.62	- - - - Hearses	15	E
8703.23.63	- - - - With four-wheel drive and a two range transfer case built on	15	K

SAC Code	Description	Base Rate	Staging Category
8703.23.64	- - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	15	K
8703.23.69	- - - - Other	15	K
8703.23.71	- - - - Ambulances	15	E
8703.23.72	- - - - Hearses	15	E
8703.23.73	- - - - With four-wheel drive and a two range transfer case built on	15	K
8703.23.74	- - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	15	K
8703.23.79	- - - - Other	15	K
8703.24.61	- - - - Ambulances	15	E
8703.24.62	- - - - Hearses	15	E
8703.24.70	- - - With four-wheel drive and a two range transfer case built on	15	K
8703.24.80	- - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	15	K
8703.24.90	- - - Other	15	K
8703.31.51	- - - - Ambulances	5	E
8703.31.52	- - - - Hearses	5	E
8703.31.53	- - - - With four-wheel drive and a two range transfer case built on	5	E
8703.31.54	- - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	5	E
8703.31.59	- - - - Other	5	E
8703.31.61	- - - - Ambulances	5	E
8703.31.62	- - - - Hearses	5	E
8703.31.63	- - - - With four-wheel drive and a two range transfer case built on	5	E

SAC Code	Description	Base Rate	Staging Category
8703.31.64	- - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	5	E
8703.31.69	- - - - Other	5	E
8703.32.61	- - - - Ambulances	5	E
8703.32.62	- - - - Hearses	5	E
8703.32.63	- - - - With four-wheel drive and a two range transfer case	5	K
8703.32.64	- - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	5	K
8703.32.69	- - - - Other	5	K
8703.32.71	- - - - Ambulances	5	K
8703.32.72	- - - - Hearses	5	E
8703.32.73	- - - - With four-wheel drive and a two range transfer case built on	5	K
8703.32.74	- - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	5	K
8703.32.79	- - - - Other	5	K
8703.33.61	- - - - Ambulances	15	E
8703.33.62	- - - - Hearses	15	E
8703.33.70	- - - With four-wheel drive and a two range transfer case	15	K
8703.33.80	- - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	15	K
8703.33.90	- - - Other	15	K
8703.90.00	- Other	5	K
8704.10.00	- Dumpers designed for off-highway use	10	E
8704.21.51	- - - - Of a gross vehicle weight not exceeding 2.5 t	5	K

SAC Code	Description	Base Rate	Staging Category
8704.21.59	- - - - Other	10	K
8704.21.61	- - - - Of a gross vehicle weight not exceeding 2.5 t	5	K
8704.21.69	- - - - Other	10	K
8704.21.71	- - - - Of a gross vehicle weight not exceeding 2.5 t	5	K
8704.21.79	- - - - Other	5	K
8704.21.91	- - - - Of a gross vehicle weight not exceeding 2.5 t	5	K
8704.21.99	- - - - Other	5	K
8704.22.30	- - - Tank vehicles, refrigerated vehicles and refuse collection vehicles	5	A
8704.22.90	- - - Other	5	A
8704.23.30	- - - Tank vehicles, refrigerated vehicles and refuse collection vehicles	5	E
8704.23.90	- - - Other	5	E
8704.31.51	- - - - Of a gross vehicle weight not exceeding 2.5 t	5	K
8704.31.59	- - - - Other	5	E
8704.31.61	- - - - Of a gross vehicle weight not exceeding 2.5 t	5	K
8704.31.69	- - - - Other	5	E
8704.31.71	- - - - Of a gross vehicle weight not exceeding 2.5 t	10	E
8704.31.79	- - - - Other	10	E
8704.31.91	- - - - Of a gross vehicle weight not exceeding 2.5 t	10	K
8704.31.99	- - - - Other	10	E
8704.32.30	- - - Tank vehicles, refrigerated vehicles and refuse collection vehicles	10	E
8704.32.90	- - - Other	10	E
8704.90.00	- Other	10	E
8705.10.00	- Crane lorries	5	K
8705.20.00	- Mobile drilling derricks	5	E
8705.30.00	- Fire fighting vehicles	5	E
8705.40.00	- Concrete-mixer lorries	5	E
8705.90.00	- Other	5	E
8706.00.10	- Of buses	10	A
8706.00.90	- Other	10	E
8707.10.00	- For the vehicles of heading 87.03	10	E

SAC Code	Description	Base Rate	Staging Category
8707.90.50	- - For the vehicles of headings 87.01, 87.02 and 87.04, other than those of tariff subdivisions 8704.21.51 and 8704.31.51	10	E
8707.90.90	- - Other	10	E
8708.10.00	- Bumpers and parts thereof	5	A
8708.21.00	- - Safety seat belts	5	E
8708.29.10	- - - Skylights of the kind used in car bodies of heading 87.02	5	E
8708.29.90	- - - Other	5	A
8708.30.10	- - Mounted brake linings	5	A
8708.30.20	- - Hydrodynamic brake system with transmission delay, and parts thereof	0	A
8708.30.90	- - Other	5	A
8708.40.10	- - Gear boxes	5	A
8708.40.20	- - Parts	5	A
8708.50.10	- - Drive-axles with differential, whether or not provided with other transmission components	5	E
8708.50.20	- - Non-driving axles and parts thereof	5	E
8708.50.90	- - Other parts	5	A
8708.70.00	- Road wheels, parts and accessories thereof	5	A
8708.80.11	- - - Of the kind used in luggage doors of vehicles of heading 87.02	5	A
8708.80.19	- - - Other	5	A
8708.80.20	- - Suspension systems, other than shock-absorbers	5	A
8708.80.90	- - Parts	5	A
8708.91.10	- - - Radiators	5	A
8708.91.20	- - - Parts	5	A
8708.92.10	- - - Silencers and exhaust pipes	5	E
8708.92.20	- - - Parts	5	E
8708.93.00	- - Clutches and parts thereof	5	A
8708.94.10	- - - Steering wheels, steering columns and steering boxes	5	A
8708.94.20	- - - Parts	5	A
8708.95.00	- - Safety airbags with inflator system; parts thereof	5	E
8708.99.00	- - Other	5	A
8709.11.00	- - Electrical	10	C

SAC Code	Description	Base Rate	Staging Category
8709.19.00	- - Other	5	A
8709.90.00	- Parts	5	A
8710.00.00	TANKS AND OTHER ARMOURED FIGHTING VEHICLES, MOTORIZED, WHETHER OR NOT FITTED WITH WEAPONS; PARTS THEREOF	10	C
8711.10.20	- - Tricycles	5	C
8711.10.90	- - Other	5	C
8711.20.20	- - Tricycles	5	C
8711.20.90	- - Other	5	C
8711.30.20	- - Tricycles	10	C
8711.30.90	- - Other	10	C
8711.40.20	- - Tricycles	10	C
8711.40.90	- - Other	10	C
8711.50.20	- - Tricycles	10	C
8711.50.90	- - Other	10	C
8711.90.00	- Other	10	C
8712.00.00	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORIZED	0	A
8713.10.00	- Not mechanically propelled	5	A
8713.90.00	- Other	5	A
8714.10.10	- - Saddles (seats)	5	C
8714.10.90	- - Other	5	C
8714.20.00	- Of carriages and other vehicles for disabled persons	5	A
8714.91.10	- - - Frames and forks	5	C
8714.91.90	- - - Parts	5	C
8714.92.10	- - - Wheel rims (rings)	5	C
8714.92.20	- - - Spokes	5	C
8714.93.00	- - Hubs without braking device and free-wheel sprocket-wheels	5	A
8714.94.00	- - Brakes, including hubs with braking device, and parts thereof	5	A
8714.95.00	- - Saddles (seats)	5	A
8714.96.00	- - Pedals and crank-gear, and parts thereof	5	A
8714.99.10	- - - Shafts (cranks, steering devices, handlebars), mudguards (fenders), chain guards and luggage racks (not plastic)	5	C

SAC Code	Description	Base Rate	Staging Category
8714.99.20	- - - Handles and luggage racks (whether or not for tools), of plastics	5	A
8714.99.90	- - - Other	5	A
8715.00.10	- Baby carriages	15	E
8715.00.80	- Other	15	E
8715.00.90	- Parts	15	C
8716.10.00	- Trailers and semi-trailers of the caravan type, for housing or camping	15	E
8716.20.00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	0	A
8716.31.00	- - Tanker trailers and tanker semi-trailers	10	C
8716.39.00	- - Other	10	C
8716.40.00	- Other trailers and semi-trailers	10	C
8716.80.10	- - Wheelbarrows and hand-carts	10	E
8716.80.90	- - Other	10	E
8716.90.00	- Parts	5	C
8801.00.10	- Gliders and hang gliders	5	A
8801.00.90	- Other	5	A
8802.11.00	- - Of an unladen weight not exceeding 2,000 kg	5	A
8802.12.00	- - Of an unladen weight exceeding 2,000 kg	5	A
8802.20.00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	5	A
8802.30.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	5	A
8802.40.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	0	A
8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	0	A
8803.10.00	- Propellers and rotors and parts thereof	0	A
8803.20.00	- Under-carriages and parts thereof	0	A
8803.30.00	- Other parts of aeroplanes or helicopters	0	A
8803.90.00	- Other	0	A
8804.00.00	PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIDERS) AND ROTOCUTES; PARTS THEREOF AND ACCESSORIES THERETO	5	A

SAC Code	Description	Base Rate	Staging Category
8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestor to land on aircraft carriers or similar gear and parts thereof	0	A
8805.21.00	- - Air combat simulators and parts thereof	0	A
8805.29.00	- - Other	0	A
8901.10.10	- - Of a length not exceeding 15 m	10	C
8901.10.90	- - Other	0	A
8901.20.00	- Tankers	0	A
8901.30.00	- Refrigerated vessels, other than those of subheading 8901.20	0	A
8901.90.10	- - Of a length not exceeding 15 m	10	C
8901.90.90	- - Other	0	A
8902.00.10	- Of a length not exceeding 15 m	10	C
8902.00.90	- Other	0	A
8903.10.00	- Inflatable vessels	15	C
8903.91.00	- - Sailboats, with or without auxiliary motor	15	C
8903.92.00	- - Motorboats, other than outboard motorboats	15	C
8903.99.00	- - Other	15	C
8904.00.00	TUGS AND PUSHER CRAFT	0	A
8905.10.00	- Dredgers	0	A
8905.20.00	- Floating or submersible drilling or production platforms	0	A
8905.90.00	- Other	0	A
8906.10.00	- Warships	0	A
8906.90.00	- Other	0	A
8907.10.00	- Inflatable rafts	5	C
8907.90.00	- Other	0	A
8908.00.00	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP	0	A
9001.10.00	- Optical fibers, optical fiber bundles and cables	0	A
9001.20.00	- Sheets and plates of polarizing material	0	A
9001.30.00	- Contact lenses	5	C
9001.40.00	- Spectacle lenses of glass	0	A
9001.50.00	- Spectacle lenses of other materials	0	A
9001.90.00	- Other	5	C

SAC Code	Description	Base Rate	Staging Category
9002.11.00	- For cameras, projectors or photographic or cinematographic enlargers or reducers	0	A
9002.19.00	- - Other	0	A
9002.20.00	- Filters	0	A
9002.90.00	- Other	0	A
9003.11.00	- - Of plastics	0	A
9003.19.00	- - Of other materials	0	A
9003.90.00	- Parts	0	A
9004.10.00	- Sunglasses	15	E
9004.90.10	- - Protective goggles (except sunglasses) for workers	0	A
9004.90.90	- - Other	15	E
9005.10.00	- Binoculars (including prismatic binoculars)	15	E
9005.80.00	- Other instruments	0	A
9005.90.00	- Parts and accessories (including mountings)	0	A
9006.10.00	- Cameras of the kind used for preparing printing plates or cylinders	0	A
9006.30.00	- Special cameras for underwater or aerial photography or for medical examination of internal organs or for forensic or criminological laboratories	0	A
9006.40.00	- Instant print cameras	15	E
9006.51.00	- - With a through-the-lens viewfinder, for roll film of a width not exceeding 35 mm	15	E
9006.52.10	- - - Cameras of the kind used for recording documents on microfilm, microfiche or other microforms	0	A
9006.52.90	- - - Other	15	E
9006.53.10	- - - Cameras of the kind used for recording documents on microfilm, microfiche or other microforms	0	A
9006.53.90	- - - Other	15	E
9006.59.10	- - - Cameras of the kind used for recording documents on microfilm, microfiche or other microforms	0	A
9006.59.90	- - - Other	15	E

SAC Code	Description	Base Rate	Staging Category
9006.61.00	- - Discharge lamp (electronic) flashlight apparatus	10	C
9006.69.10	- - - Flashbulbs, flashcubes and similar equipment	10	C
9006.69.90	- - - Other	10	C
9006.91.00	- - For photographic cameras	0	A
9006.99.00	- - Other	0	A
9007.10.00	- Cameras	15	E
9007.20.00	- Projectors	0	A
9007.91.00	- - For cameras	10	C
9007.92.00	- - For projectors	0	A
9008.50.10	- - Slide projectors	15	E
9008.50.20	- - Microfilm, microfiche or other microform readers, including copiers	0	A
9008.50.30	- - Other fixed image projectors	15	E
9008.50.90	- - Other	0	A
9008.90.00	- Parts and accessories	0	A
9010.10.00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	0	A
9010.50.00	- Other apparatus and equipment for photographic or cinematographic laboratories; negatoscopes	0	A
9010.60.00	- Projection screens	0	A
9010.90.00	- Parts and accessories	0	A
9011.10.00	- Stereoscopic microscopes	0	A
9011.20.00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	0	A
9011.80.00	- Other microscopes	0	A
9011.90.00	- Parts and accessories	0	A
9012.10.00	- Microscopes other than optical microscopes; diffraction apparatus	0	A
9012.90.00	- Parts and accessories	0	A

SAC Code	Description	Base Rate	Staging Category
9013.10.00	- Telescopic sights for fitting to arms; periscopes; telescopes for machines, appliances or instruments of this Chapter or Section XVI	5	C
9013.20.00	- Lasers, other than laser diodes	0	A
9013.80.00	- Other devices, appliances and instruments	0	A
9013.90.00	- Parts and accessories	0	A
9014.10.00	- Direction finding compasses	0	A
9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	0	A
9014.80.00	- Other instruments and appliances	0	A
9014.90.00	- Parts and accessories	0	A
9015.10.00	- Rangefinders	0	A
9015.20.00	- Theodolites and tachymeters (tacheometers)	0	A
9015.30.00	- Levels	0	A
9015.40.00	- Photogrammetrical surveying instruments and appliances	0	A
9015.80.00	- Other instruments and appliances	0	A
9015.90.00	- Parts and accessories	0	A
9016.00.00	BALANCES OF A SENSITIVITY OF 5 CG OR BETTER, WITH OR WITHOUT WEIGHTS	0	A
9017.10.00	- Drafting tables and machines, whether or not automatic	5	C
9017.20.00	- Other drawing, marking-out or mathematical calculating instruments	0	A
9017.30.00	- Micrometers, callipers and gauges	0	A
9017.80.00	- Other instruments	0	A
9017.90.00	- Parts and accessories	0	A
9018.11.00	- - Electro-cardiographs	0	A
9018.12.00	- - Ultrasonic scanning apparatus	0	A
9018.13.00	- - Magnetic resonance imaging apparatus	0	A
9018.14.00	- - Scintigraphic apparatus	0	A
9018.19.00	- - Other	0	A
9018.20.00	- Ultraviolet or infra-red ray apparatus	0	A
9018.31.10	- - - Disposable	0	A

SAC Code	Description	Base Rate	Staging Category
9018.31.90	- - - Other	0	A
9018.32.00	- - Tubular metal needles and needles for sutures	0	A
9018.39.10	- - - Venoclysis equipment	0	A
9018.39.90	- - - Other	0	A
9018.41.00	- - Dental drill engines, whether or not combined on a single base with other dental equipment	0	A
9018.49.00	- - Other	0	A
9018.50.00	- Other ophthalmic instruments and appliances	0	A
9018.90.00	- Other instruments and appliances	0	A
9019.10.00	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	0	A
9019.20.00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	0	A
9020.00.00	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS	0	A
9021.10.00	- Orthopaedic or fracture articles and apparatus	0	A
9021.21.00	- - Artificial teeth	0	A
9021.29.00	- - Other	0	A
9021.31.00	- - Artificial joints	0	A
9021.39.00	- - Other	0	A
9021.40.00	- Hearing aids, excluding parts and accessories	0	A
9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	0	A
9021.90.00	- Other	0	A
9022.12.00	- - Computed tomography apparatus	0	A
9022.13.00	- - Other, for dental uses	0	A
9022.14.00	- - Other, for medical, surgical or veterinary uses	0	A
9022.19.00	- - For other uses	0	A

SAC Code	Description	Base Rate	Staging Category
9022.21.00	- - For medical, surgical, dental or veterinary uses	0	A
9022.29.00	- - For other uses	0	A
9022.30.00	- X-ray tubes	0	A
9022.90.00	- Other, including parts and accessories	0	A
9023.00.00	INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES	0	A
9024.10.00	- Machines and appliances for testing metals	0	A
9024.80.00	- Other machines and appliances	0	A
9024.90.00	- Parts and accessories	0	A
9025.11.00	- - Liquid-filled, for direct reading	0	A
9025.19.00	- - Other	0	A
9025.80.00	- Other instruments	0	A
9025.90.00	- Parts and accessories	0	A
9026.10.00	- For measuring or checking the flow or level of liquids	0	A
9026.20.00	- For measuring or checking pressure	0	A
9026.80.00	- Other instruments and appliances	0	A
9026.90.00	- Parts and accessories	0	A
9027.10.00	- Gas or smoke analysis apparatus	0	A
9027.20.00	- Chromatographs and electrophoresis instruments	0	A
9027.30.00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	0	A
9027.50.00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	0	A
9027.80.10	- - Exposure meters	0	A
9027.80.90	- - Other	0	A
9027.90.10	- - Microtomes	0	A
9027.90.90	- - Parts and accessories	0	A
9028.10.00	- Gas meters	0	A
9028.20.00	- Liquid meters	0	A

SAC Code	Description	Base Rate	Staging Category
9028.30.10	- - Electro-magnetic induction supply meters, with 4, 5 or 6 terminals, for a current not exceeding 100 A	5	A
9028.30.90	- - Other	0	A
9028.90.00	- Parts and accessories	0	A
9029.10.00	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	0	A
9029.20.00	- Speed indicators and tachometers; stroboscopes	0	A
9029.90.00	- Parts and accessories	0	A
9030.10.00	- Instruments and apparatus for measuring or detecting ionizing radiations	0	A
9030.20.00	- Oscilloscopes and oscillographs	0	A
9030.31.00	- - Multimeters, without a recording device	0	A
9030.32.00	- - Multimeters, with a recording device	0	A
9030.33.00	- - Other, without a recording device	0	A
9030.39.00	- - Other, with a recording device	0	A
9030.40.00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0	A
9030.82.00	- - For measuring or checking semiconductor wafers or devices	0	A
9030.84.00	- - Other, with a recording device	0	A
9030.89.00	- - Other	0	A
9030.90.00	- Parts and accessories	0	A
9031.10.00	- Machines for balancing mechanical parts	0	A
9031.20.00	- Test benches	0	A
9031.41.00	- - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	0	A
9031.49.10	- - - Profile projectors	0	A
9031.49.90	- - - Other	0	A

SAC Code	Description	Base Rate	Staging Category
9031.80.00	- Other instruments, appliances and machines	0	A
9031.90.00	- Parts and accessories	0	A
9032.10.00	- Thermostats	0	A
9032.20.00	- Manostats	0	A
9032.81.00	- - Hydraulic or pneumatic	0	A
9032.89.00	- - Other	0	A
9032.90.00	- Parts and accessories	0	A
9033.00.00	PARTS AND ACCESSORIES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90	0	A
9101.11.00	- - With mechanical display only	15	C
9101.19.10	- - - With opto-electronic display only	15	C
9101.19.90	- - - Other	15	C
9101.21.00	- - Automatic	15	C
9101.29.00	- - Other	15	C
9101.91.00	- - Electrically operated	15	C
9101.99.00	- - Other	15	C
9102.11.00	- - With mechanical display only	15	C
9102.12.00	- - With opto-electronic display only	15	C
9102.19.00	- - Other	15	C
9102.21.00	- - Automatic	15	C
9102.29.00	- - Other	15	C
9102.91.00	- - Electrically operated	15	C
9102.99.00	- - Other	15	C
9103.10.00	- Electrically operated	15	C
9103.90.00	- Other	15	C
9104.00.00	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS	0	A
9105.11.00	- - Electrically operated	15	C
9105.19.00	- - Other	15	C
9105.21.00	- - Electrically operated	15	C
9105.29.00	- - Other	15	C
9105.91.00	- - Electrically operated	15	C
9105.99.00	- - Other	15	C

SAC Code	Description	Base Rate	Staging Category
9106.10.00	- Attendance registers; time-registers and time-recorders	0	A
9106.90.10	- - Parking meters	0	A
9106.90.90	- - Other	0	A
9107.00.00	TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR	0	A
9108.11.00	- - With mechanical display only or with a device to which a mechanical display can be incorporated	5	C
9108.12.00	- - With opto-electronic display only	5	C
9108.19.00	- - Other	5	C
9108.20.00	- Automatic	5	C
9108.90.00	- Other	5	C
9109.10.00	- Electrically operated	5	C
9109.90.00	- Other	5	C
9110.11.00	- - Complete movements, unassembled or partly assembled (movement sets)	0	A
9110.12.00	- - Incomplete movements, assembled	0	A
9110.19.00	- - Rough movements	0	A
9110.90.00	- Other	0	A
9111.10.00	- Cases of precious metal or of metal clad with precious metal	15	C
9111.20.00	- Cases of base metal, whether or not gold- or silver-plated	10	C
9111.80.00	- Other cases	10	C
9111.90.00	- Parts	0	A
9112.20.00	- Cases and similar items	10	C
9112.90.00	- Parts	0	A
9113.10.00	- Of precious metal or of metal clad with precious metal	15	C
9113.20.00	- Of base metal, whether or not gold- or silver-plated	10	C
9113.90.00	- Other	10	C
9114.10.00	- Springs, including hair-springs	5	C
9114.30.00	- Faces or dials	5	C
9114.40.00	- Plates and bridges	5	C
9114.90.00	- Other	5	C
9201.10.00	- Upright pianos	10	C
9201.20.00	- Grand pianos	10	C

SAC Code	Description	Base Rate	Staging Category
9201.90.00	- Other	10	C
9202.10.00	- Played with a bow	10	C
9202.90.10	- - Guitars	15	C
9202.90.90	- - Other	10	C
9205.10.00	- Brass-wind instruments	10	E
9205.90.10	- - Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	10	C
9205.90.20	- - Accordions and similar instruments	10	C
9205.90.30	- - Mouth organs	10	C
9205.90.90	- - Other	10	E
9206.00.00	PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS)	10	C
9207.10.00	- Keyboard instruments, other than accordions	10	E
9207.90.00	- Other	10	E
9208.10.00	- Musical boxes	10	C
9208.90.00	- Other	10	C
9209.30.00	- Musical instrument strings	5	C
9209.91.00	- - Parts and accessories for pianos	5	C
9209.92.00	- - Parts and accessories for the musical instruments of heading 92.02	5	C
9209.94.00	- - Parts and accessories for the musical instruments of heading 92.07	5	C
9209.99.10	- - - Metronomes, tuning forks and pitch pipes	5	C
9209.99.20	- - - Mechanisms for musical boxes	5	C
9209.99.30	- - - Parts and accessories for the musical instruments of subdivision 9205.90.10	5	C
9209.99.90	- - - Other	5	C
9301.10.10	- - Self-propelled	15	E
9301.10.90	- - Other	15	E
9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	15	E
9301.90.00	- Other	15	E

SAC Code	Description	Base Rate	Staging Category
9302.00.00	REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING 93.03 OR 93.04	15	E
9303.10.00	- Muzzle-loading firearms	15	E
9303.20.00	- Other sporting, hunting or target-shooting shotguns, with at least one smooth barrel	15	E
9303.30.00	- Other sporting, hunting or target-shooting rifles	15	E
9303.90.00	- Other	15	E
9304.00.00	OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING 93.07	15	E
9305.10.00	- Of revolvers or pistols	15	E
9305.20.10	- - Smooth-bore shotgun barrels	15	E
9305.20.90	- - Other	15	E
9305.91.00	- - Of military weapons of heading 93.01	15	E
9305.99.00	- - Other	15	E
9306.21.00	- - Cartridges	15	E
9306.29.00	- - Other	15	E
9306.30.10	- - Cartridges for riveting pistols or similar purposes, human killer guns and parts thereof	15	E
9306.30.90	- - Other cartridges and parts thereof	15	E
9306.90.00	- Other	15	E
9307.00.00	SWORDS, CUTLASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR	15	E
9401.10.00	- Seats of the kind used for aircraft	15	E
9401.20.10	- - For Pullman type coaches	10	A
9401.20.90	- - Other	15	A
9401.30.00	- Swivel seats with variable height adjustment	15	C
9401.40.00	- Seats other than garden seats or camping equipment, convertible into beds	15	E
9401.51.00	- - Of bamboo or rattan	15	E
9401.59.00	- - Other	15	E

SAC Code	Description	Base Rate	Staging Category
9401.61.00	- - Upholstered	15	E
9401.69.00	- - Other	15	E
9401.71.00	- - Upholstered	15	E
9401.79.00	- - Other	15	E
9401.80.00	- Other seats	15	E
9401.90.00	- Parts	5	C
9402.10.00	- Dentists', barbers' or similar chairs and parts thereof	0	A
9402.90.10	- - Medical or surgical furniture other than operating tables	10	C
9402.90.20	- - Other furniture	0	A
9402.90.90	- - Parts	0	A
9403.10.00	- Metal furniture of the kind used in offices	15	G
9403.20.00	- Other metal furniture	15	G
9403.30.00	- Wooden furniture of the kind used in offices	15	X
9403.40.00	- Wooden furniture of the kind used in kitchens	15	X
9403.50.00	- Wooden furniture of the kind used in bedrooms	15	X
9403.60.00	- Other wooden furniture	15	X
9403.70.00	- Plastic furniture	15	X
9403.81.00	- - Of bamboo or rattan	15	E
9403.89.00	- - Other	15	E
9403.90.10	- - Of wood	15	H
9403.90.90	- - Other	5	H
9404.10.00	- Mattress supports	15	G
9404.21.00	- - Of cellular rubber or plastics, whether or not covered	15	E
9404.29.00	- - Of other materials	15	X
9404.30.00	- Sleeping bags	15	C
9404.90.00	- Other	15	E
9405.10.10	- - Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W	0	A

SAC Code	Description	Base Rate	Staging Category
9405.10.20	- - Operating with heatsink, alternate current to direct current converter and exclusively with luminaries based on light emitting diodes (LED) built inseparably	15	E
9405.10.90	- - Other	15	E
9405.20.00	- Electric table, desk, bedside or floor-standing lamps	15	E
9405.30.00	- Lighting sets of the kind used for Christmas trees	15	C
9405.40.10	- - With mercury or sodium vapour lamps	0	A
9405.40.20	- - Operating with heatsink, alternate current to direct current converter and exclusively with luminaries based on light emitting diodes (LED) built inseparably	15	E
9405.40.90	- - Other	15	G
9405.50.10	- - Of base metal	15	C
9405.50.90	- - Other	15	C
9405.60.00	- Illuminated signs, illuminated name-plates and similar articles	15	E
9405.91.00	- - Of glass	5	C
9405.92.10	- - - Diffusers	5	C
9405.92.90	- - - Other	10	C
9405.99.00	- - Other	10	C
9406.00.10	- Living quarters, not equipped, of an area not exceeding 75 m ²	15	E
9406.00.20	- Greenhouses, not equipped, of an area of 1,000 m ² or more	0	A
9406.00.90	- Other	15	E
9503.00.10	- Tricycles, scooters, pedal cars and other wheeled toys designed to be ridden by children; carriages and wheelchairs for dolls	15	C
9503.00.21	- - Dolls, whether or not dressed	15	C
9503.00.22	- - Clothing, clothing accessories, footwear and headgear	15	C
9503.00.29	- - Parts and other accessories	5	C
9503.00.31	- - Electric trains, including tracks, signals and other accessories therefor	15	C

SAC Code	Description	Base Rate	Staging Category
9503.00.32	- - Reduced-size ('scale') model assembly kits, working or not, excluding those of subdivision 9503.00.31	15	C
9503.00.33	- - Constructional toys	15	C
9503.00.34	- - Sets or assortments	15	C
9503.00.39	- - Other	15	C
9503.00.41	- - Stuffed toys	15	C
9503.00.42	- - Plastic eyes and noses of stuffed toys	0	A
9503.00.43	- - Other parts of stuffed toys	15	C
9503.00.49	- - Other	15	C
9503.00.50	- Toy musical instruments and apparatus	15	C
9503.00.60	- Puzzles	15	C
9503.00.70	- Other toys, put up in sets or outfits	15	C
9503.00.80	- Other toys and models, incorporating a motor	15	C
9503.00.90	- Other	15	C
9504.20.10	- - Billiard tables	15	C
9504.20.90	- - Other	10	C
9504.30.00	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	15	C
9504.40.00	- Playing cards	15	C
9504.50.00	- Video game consoles and machines, other than those of subheading 9504.30	15	C
9504.90.00	- Other	15	C
9505.10.00	- Articles for Christmas festivities	15	C
9505.90.00	- Other	15	C
9506.11.00	- - Skis	10	C
9506.12.00	- - Ski fastenings	10	C
9506.19.00	- - Other	10	C
9506.21.00	- - Sailboards	10	C
9506.29.00	- - Other	10	C
9506.31.00	- - Golf clubs, complete	10	C
9506.32.00	- - Balls	10	C
9506.39.00	- - Other	10	C
9506.40.10	- - Tables	15	C
9506.40.90	- - Other	10	C
9506.51.00	- - Tennis rackets, whether or not strung	10	C
9506.59.00	- - Other	10	C

SAC Code	Description	Base Rate	Staging Category
9506.61.00	- - Tennis balls	10	C
9506.62.00	- - Inflatable	10	C
9506.69.00	- - Other	10	C
9506.70.00	- Ice skates and roller skates, including skating boots with skates attached	10	C
9506.91.00	- - Articles and equipment for general physical exercise, gymnastics or athletics	10	C
9506.99.00	- - Other	10	C
9507.10.00	- Fishing rods	10	C
9507.20.00	- Fish-hooks, whether or not snelled	0	A
9507.30.00	- Fishing reels	0	A
9507.90.00	- Other	10	C
9508.10.00	- Travelling circuses and travelling menageries	15	C
9508.90.00	- Other	15	C
9601.10.00	- Worked ivory and articles of ivory	15	C
9601.90.00	- Other	15	C
9602.00.10	- Gelatine capsules for pharmaceutical purposes	0	A
9602.00.20	- Moulded or carved paraffin	10	C
9602.00.90	- Other	15	C
9603.10.00	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	15	E
9603.21.00	- - Toothbrushes, including dental-plate brushes	15	E
9603.29.00	- - Other	15	E
9603.30.00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	5	A
9603.40.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	15	C
9603.50.10	- - Brushes constituting parts of machines or appliances	0	A
9603.50.20	- - Brushes of the kind used in the bodies for the motor vehicles of heading 87.02	0	A

SAC Code	Description	Base Rate	Staging Category
9603.50.90	- - Other	5	C
9603.90.10	- - Brushes for eraser pencils	0	A
9603.90.20	- - Brushes of man-made materials bound together in a head	15	E
9603.90.90	- - Other	15	E
9604.00.00	HAND SIEVES AND HAND RIDDLES	0	A
9605.00.00	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING	15	C
9606.10.00	- Press-fasteners and parts thereof	0	A
9606.21.00	- - Of plastics, not covered with textile material	5	A
9606.22.00	- - Of base metal, not covered with textile material	5	A
9606.29.00	- - Other	5	A
9606.30.00	- Button moulds and other parts of buttons; button blanks	0	A
9607.11.00	- - With teeth of base metal	10	C
9607.19.00	- - Other	15	C
9607.20.00	- Parts	0	A
9608.10.00	- Ballpoint pens	15	E
9608.20.00	- Felt-tipped and other porous-tipped pens and markers	15	E
9608.30.10	- - For drawing with chinese ink	10	C
9608.30.90	- - Other	10	C
9608.40.00	- Propelling or sliding pencils	0	A
9608.50.00	- Sets of articles from two or more of the foregoing subheadings	10	C
9608.60.00	- Refills for ballpoint pens, comprising the ballpoint and ink-reservoir	5	A
9608.91.00	- - Pen nibs and nib points	5	A
9608.99.10	- - - Ballpoints for ballpoint pens	0	A
9608.99.20	- - - Bodies for ballpoint pens	0	A
9608.99.30	- - - Tips for felt-tipped and other porous-tipped pens or markers	0	A
9608.99.90	- - - Other	0	A
9609.10.10	- - With wooden sheaths	10	E
9609.10.90	- - Other	10	E
9609.20.00	- Leads for pencils or propelling or sliding pencils	0	A

SAC Code	Description	Base Rate	Staging Category
9609.90.10	- - Writing or drawing chalk	10	A
9609.90.90	- - Other	5	C
9610.00.00	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED	15	C
9611.00.00	DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSING LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS	15	C
9612.10.10	- - For printers for automatic data processing machines and similar printers	5	C
9612.10.90	- - Other	15	E
9612.20.00	- Ink-pads	5	C
9613.10.00	- Pocket lighters, gas fuelled, non-refillable	15	C
9613.20.00	- Pocket lighters, gas fuelled, refillable	15	C
9613.80.10	- - Industrial, laboratory and similar lighters	0	A
9613.80.20	- - Table lighters	15	C
9613.80.90	- - Other	0	A
9613.90.00	- Parts	0	A
9614.00.20	- Pipes and pipe bowls	15	C
9614.00.90	- Other	15	C
9615.11.00	- - Of hard rubber or plastics	15	C
9615.19.00	- - Other	15	E
9615.90.00	- Other	15	C
9616.10.00	- Scent sprays, and mounts and heads therefor	15	C
9616.20.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	15	C
9617.00.00	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF (OTHER THAN GLASS INNERS)	10	C

SAC Code	Description	Base Rate	Staging Category
9618.00.00	TAILORS' DUMMIES AND SIMILAR ARTICLES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING	15	X
9619.00.10	- Of plastics	15	E
9619.00.21	- - Diapers for adults	0	A
9619.00.29	- - Other	15	E
9619.00.31	- - Diapers for adults	0	A
9619.00.39	- - Other	15	G
9619.00.40	- Of textile materials, knitted or crocheted	15	G
9619.00.90	- - Other	15	G
9701.10.10	- - Unframed	5	A
9701.10.20	- - Framed	10	A
9701.90.10	- - Unframed	5	A
9701.90.20	- - Framed	10	A
9702.00.00	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS	10	A
9703.00.00	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL	10	A
9704.00.00	POSTAGE OR REVENUE STAMPS, STAMP-POSTMARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED OR UNUSED, OTHER THAN THOSE OF HEADING 49.07	5	A
9705.00.00	COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST	5	A
9706.00.00	ANTIQUES OF AN AGE EXCEEDING ONE HUND RED YEARS	10	A

Section D: Korea – Nicaragua

Tariff Schedule of Korea

HSK 2015	Description	Base Rate	Staging Category
0101211000	For farm breeding	0	A
0101219000	Other	8	C
0101291000	Horses for racing	8	C
0101299000	Other	8	C
0101301000	Pure-bred breeding animals	8	A
0101309000	Other	8	C
0101900000	Other	8	A
0102211000	For milk	89.1	A
0102212000	For meat	89.1	A
0102219000	Other	89.1	A
0102291000	For milk	40	X
0102292000	For meat	40	X
0102299000	Other	0	A
0102310000	Pure-bred breeding animals	89.1	A
0102391000	For milk	40	X
0102392000	For meat	40	X
0102399000	Other	0	A
0102901000	Pure-bred breeding animals	89.1	A
0102909010	For milk	40	X
0102909020	For meat	40	X
0102909090	Other	0	A
0103100000	Pure-bred breeding animals	18	A
0103910000	Weighing less than 50 kg	18	X
0103920000	Weighing 50 kg or more	18	X
0104101000	Pure-bred breeding animals	0	A
0104109000	Other	8	C
0104201000	Milk goats	8	C
0104209000	Other	8	C
0105111000	Pure-bred breeding animals	9	A
0105119000	Other	9	C
0105120000	Turkeys	9	C
0105131000	Pure-bred breeding animals	0	A
0105139000	Other	18	E

HSK 2015	Description	Base Rate	Staging Category
0105140000	Geese	9	C
0105150000	Guinea fowls	9	A
0105941000	Pure-bred breeding animals	9	A
0105949000	Other	9	C
0105991010	Pure-bred breeding animals	0	A
0105991090	Other	18	E
0105992000	Turkeys	9	C
0105999000	Other	9	C
0106110000	Primates	8	C
0106121000	Whales, dolphins and porpoises(mammals of the order Cetacea); manatees and dugongs(mammals of the order Sirenia)	8	C
0106122000	Seals, sea lions and walruses(mammals of the suborder Pinnipedia)	8	C
0106130000	Camels and other camelids(Camelidae)	8	B
0106141000	Pure-bred breeding animals	0	A
0106149000	Other	8	C
0106191000	Dogs	8	C
0106193000	Deer	8	C
0106194000	Bears	8	C
0106195010	Pure-bred breeding animals	0	A
0106195090	Other	8	C
0106196010	Pure-bred breeding animals	0	A
0106196090	Other	8	C
0106199000	Other	8	B
0106201000	Snakes	8	C
0106202000	Fresh-water tortoises	8	C
0106203000	Turtles	8	C
0106209000	Other	8	C
0106310000	Birds of prey	8	C
0106320000	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	8	C
0106330000	Ostriches; emus(Dromaius novaehollandiae)	8	C
0106390000	Other	8	A
0106411000	Honey bees	8	C
0106419000	Other	8	C
0106490000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
0106901000	Amphibia	8	C
0106903010	Lug worms	8	C
0106903020	Sludge worms	8	C
0106903090	Other	8	C
0106909000	Other	8	C
0201100000	Carcasses and half-carcasses	40	X
0201201000	Short ribs	40	X
0201209000	Other	40	X
0201300000	Boneless	40	I
0202100000	Carcasses and half-carcasses	40	X
0202201000	Short ribs	40	X
0202209000	Other	40	X
0202300000	Boneless	40	I
0203110000	Carcasses and half-carcasses	22.5	X
0203120000	Hams, shoulders and cuts thereof, with bone in	22.5	X
0203191000	Streaky pork	22.5	X
0203199000	Other	22.5	X
0203210000	Carcasses and half-carcasses	25	X
0203220000	Hams, shoulders and cuts thereof, with bone in	25	H
0203291000	Streaky pork	25	X
0203299000	Other	25	H
0204100000	Carcasses and half-carcasses of lamb, fresh or chilled	22.5	E
0204210000	Carcasses and half-carcasses	22.5	E
0204220000	Other cuts with bone in	22.5	E
0204230000	Boneless	22.5	E
0204300000	Carcasses and half-carcasses of lamb, frozen	22.5	C
0204410000	Carcasses and half-carcasses	22.5	E
0204420000	Other cuts with bone in	22.5	C
0204430000	Boneless	22.5	E
0204501000	Fresh or chilled	22.5	E
0204502000	Frozen	22.5	E
0205001000	Fresh or chilled	27	E
0205002000	Frozen	27	E
0206100000	Of bovine animals, fresh or chilled	18	H
0206210000	Tongues	18	H
0206220000	Livers	18	H

HSK 2015	Description	Base Rate	Staging Category
0206291000	Tails	18	H
0206292000	Feet	18	H
0206299000	Other	18	H
0206300000	Of swine, fresh or chilled	18	H
0206410000	Livers	18	H
0206491000	Feet	18	H
0206499000	Other	18	H
0206800000	Other, fresh or chilled	18	E
0206900000	Other, frozen	18	G
0207111000	Weighing not more than 550 g	18	X
0207119000	Other	18	X
0207121000	Weighing not more than 550 g	20	X
0207129000	Other	20	X
0207131010	Leg	18	X
0207131020	Breast	18	X
0207131030	Wing	18	X
0207131090	Other	18	X
0207132010	Liver	22.5	X
0207132090	Other	27	X
0207141010	Leg	20	X
0207141020	Breast	20	X
0207141030	Wing	20	X
0207141090	Other	20	X
0207142010	Liver	22.5	X
0207142090	Other	27	X
0207240000	Not cut in pieces, fresh or chilled	18	E
0207250000	Not cut in pieces, frozen	18	D
0207261000	Cuts	18	E
0207262010	Liver	22.5	E
0207262090	Other	27	E
0207271000	Cuts	18	D
0207272010	Liver	22.5	D
0207272090	Other	27	D
0207410000	Not cut in pieces, fresh or chilled	18	X
0207420000	Not cut in pieces, frozen	18	X
0207430000	Fatty livers, fresh or chilled	22.5	X
0207441000	Cuts	18	X

HSK 2015	Description	Base Rate	Staging Category
0207442010	Liver	22.5	X
0207442090	Other	27	X
0207451000	Cuts	18	X
0207452010	Liver	22.5	X
0207452090	Other	27	X
0207510000	Not cut in pieces, fresh or chilled	18	E
0207520000	Not cut in pieces, frozen	18	X
0207530000	Fatty livers, fresh or chilled	22.5	E
0207541000	Cuts	18	E
0207542010	Liver	22.5	E
0207542090	Other	27	E
0207551000	Cuts	18	X
0207552010	Liver	22.5	E
0207552090	Other	27	E
0207601000	Not cut in pieces, fresh or chilled	18	E
0207602000	Not cut in pieces, frozen	18	X
0207603100	Cuts	18	E
0207603210	Liver	22.5	E
0207603290	Other	27	E
0207604100	Cuts	18	X
0207604210	Liver	22.5	E
0207604290	Other	27	E
0208100000	Of rabbits or hares	22.5	E
0208300000	Of primates	18	E
0208401000	Of whales, dolphins and porpoises(mammals of the order Cetacea); of manatees and dugongs(mammals of the order Sirenia)	30	C
0208402000	Of seals, sea lions and walrus(es)(mammals of the suborder Pinnipedia)	30	C
0208500000	Of reptiles (including snakes and turtles)	18	E
0208600000	Of camels and other camelids(Camelidae)	18	E
0208901000	Of deer	27	E
0208909010	Of marine animals	30	C
0208909090	Other	18	E
0209100000	Of pigs	3	A
0209900000	Other	3	A

HSK 2015	Description	Base Rate	Staging Category
0210110000	Hams, shoulders and cuts thereof, with bone in	25	X
0210120000	Bellies (streaky) and cuts thereof	30	H
0210190000	Other	25	H
0210201000	Dried or smoked	27	X
0210209000	Other	27	X
0210910000	Of primates	22.5	E
0210921000	Of whales, dolphins and porpoises(mammals of the order Cetacea); of manatees and dugongs(mammals of the order Sirenia)	22.5	C
0210922000	Of seals, sea lions and walruses(mammals of the suborder Pinnipedia)	22.5	C
0210930000	Of reptiles (including snakes and turtles)	22.5	E
0210991010	Of bovine animals	22.5	X
0210991020	Of swine	22.5	X
0210991030	Of poultry	22.5	F
0210991090	Other	22.5	X
0210999010	Of sheep or goats	22.5	F
0210999020	Of poultry	22.5	F
0210999090	Other	22.5	F
0301111000	Fancy carp	10	C
0301119000	Other	10	C
0301190000	Other	10	C
0301911000	Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae	10	C
0301912000	Oncorhynchus apache and Oncorhynchus chrysogaster	10	C
0301921000	Glass eels(Not exceeding 0.3g per unit, for aquaculture)	0	A
0301922000	Young eels(exceeding 0.3g and not exceeding 50g per unit, for aquaculture)	5	D
0301929010	Glass eels, other than for aquaculture	10	F
0301929090	Other	22% or 1,531won/kg whichever is the greater	G
0301930000	Carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	10	C

HSK 2015	Description	Base Rate	Staging Category
0301941000	Atlantic bluefin tunas(<i>Thunnus thynnus</i>)	10	C
0301942000	Pacific bluefin tunas(<i>Thunnus orientalis</i>)	10	C
0301950000	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	10	C
0301992000	Yellow tail	10	C
0301994010	Fry (for aquaculture)	0	A
0301994090	Other	28% or 2,052won/kg whichever is the greater	G
0301995000	Conger eel	10	G
0301996000	Sharp toothed eel	10	C
0301997000	Hagfish	10	C
0301998000	Flat fish	10	F
0301999010	True bass	10	C
0301999020	Puffers	10	C
0301999030	Tilapia	10	C
0301999040	Rock fish (including pacific ocean perch)	10	G
0301999051	Fry (for aquaculture)	0	A
0301999059	Other	28	G
0301999060	Mulletts	10	C
0301999070	Loaches	10	C
0301999080	Cat fishes	10	C
0301999091	Rock Trout (<i>Hexagrammos</i> spp., <i>Agrammus</i> spp.)	10	C
0301999092	Crusian carp	10	C
0301999093	Salmon	10	C
0301999094	Grass carp	10	C
0301999095	Croakers	10	F
0301999096	Carp(Other than <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	10	C
0301999099	Other	10	C
0302111000	<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aquabonita</i> , <i>Oncorhynchus gilae</i>	20	E
0302112000	<i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>	20	C
0302130000	Pacific salmon(<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus</i>	20	C

HSK 2015	Description	Base Rate	Staging Category
	kisutch, <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)		
0302140000	Atlantic salmon(<i>Salmo salar</i>) and Danube salmon(<i>Hucho hucho</i>)	20	C
0302190000	Other	20	C
0302210000	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	20	F
0302220000	Plaice (<i>Pleuronectes platessa</i>)	20	G
0302230000	Sole (<i>Solea</i> spp.)	20	C
0302240000	Turbots(<i>Psetta maxima</i>)	20	F
0302290000	Other	20	F
0302310000	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	20	E
0302320000	Yellowfin tunas (<i>Thunnus albacares</i>)	20	G
0302330000	Skipjack or stripe-bellied bonito	20	F
0302340000	Bigeye tunas (<i>Thunnus obesus</i>)	20	F
0302351000	Atlantic bluefin tunas(<i>Thunnus thynnus</i>)	20	C
0302352000	Pacific bluefin tunas(<i>Thunnus orientalis</i>)	20	C
0302360000	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	20	C
0302390000	Other	20	C
0302410000	Herrings(<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20	F
0302420000	Anchovies(<i>Engraulis</i> spp.)	20	X
0302430000	Sardines(<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella(<i>Sardinella</i> spp.), brisling or sprats(<i>Sprattus sprattus</i>)	20	C
0302440000	Mackerel(<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	20	X
0302450000	jack and horse mackerel(<i>Trachurus</i> spp.)	20	X
0302460000	Cobia(<i>Rachycentron canadum</i>)	20	C
0302470000	Swordfish(<i>Xiphias gladius</i>)	20	C
0302510000	Cod(<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20	C
0302520000	Haddock(<i>Melanogrammus aeglefinus</i>)	20	E
0302530000	Coalfish(<i>Pollachius virens</i>)	20	C
0302540000	Hake(<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	20	C
0302550000	Alaska Pollack(<i>Theragra chalcogramma</i>)	20	D
0302560000	Blue whittings(<i>Micromesistius</i>	20	C

HSK 2015	Description	Base Rate	Staging Category
	poutassou, <i>Micromesistius australis</i>)		
0302590000	Other	20	G
0302710000	Tilapias(<i>Oreochromis</i> spp.)	20	C
0302720000	Catfish(<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	20	C
0302730000	Carp(<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	20	C
0302740000	Eels(<i>Anguilla</i> spp.)	20	G
0302790000	Other	20	E
0302810000	Dogfish and other sharks	20	D
0302820000	Rays and skates(<i>Rajidae</i>)	20	F
0302830000	Toothfish(<i>Dissostichus</i> spp.)	20	C
0302840000	Seabass(<i>Dicentrarchus</i> spp.)	20	E
0302850000	Seabream(<i>Sparidae</i>)	20	E
0302891000	Yellow tail	20	C
0302892000	Hair tail	20	X
0302893000	Conger eel	20	G
0302894000	Sharp toothed eel	20	C
0302895000	Saury (including horn fish)	20	E
0302896000	Seabream(other than <i>Sparidae</i>)	20	G
0302899010	Japanese spanish mackerel(<i>Scomberomorus niphonius</i>)	20	G
0302899020	Puffers	20	C
0302899030	Pomfret	20	C
0302899040	Angler (Monkfish)	20	C
0302899090	Other	20	E
0302901000	Livers	20	C
0302902000	Roes	20	C
0303110000	Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	10	D
0303120000	Other Pacific salmon(<i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	10	D
0303130000	Atlantic salmon(<i>Salmo salar</i>) and Danube salmon(<i>Hucho hucho</i>)	10	D
0303140000	Trout(<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> ,	10	E

HSK 2015	Description	Base Rate	Staging Category
	Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)		
0303190000	Other	10	D
0303230000	Tilapias(Oreochromis spp.)	10	B
0303240000	Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	10	D
0303250000	Carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	10	C
0303260000	Eels(Anguilla spp.)	10	F
0303290000	Other	10	E
0303310000	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	10	G
0303320000	Plaice (Pleuronectes platessa)	10	F
0303330000	Sole (Solea spp.)	10	D
0303340000	Turbots(Psetta maxima)	10	X
0303390000	Other	10	X
0303410000	Albacore or longfinned tunas (Thunnus alalunga)	10	F
0303420000	Yellowfin tunas (Thunnus albacares)	10	G
0303430000	Skipjack or stripe-bellied bonito	10	G
0303440000	Bigeye tunas (Thunnus obesus)	10	G
0303451000	Atlantic bluefin tunas(Thunnus thynnus)	10	D
0303452000	Pacific bluefin tunas(Thunnus orientalis)	10	D
0303460000	Southern bluefin tunas (Thunnus maccoyii)	10	D
0303490000	Other	10	D
0303510000	Herrings (Clupea harengus, Clupea pallasii)	10	F
0303530000	Sardines(Sardina pilchardus, Sardinops spp.), sardinella(Sardinella spp.), brisling or sprats(Sprattus sprattus)	10	X
0303540000	Mackerel(Scomber scombrus, Scomber australasicus, Scomber japonicus)	10	X
0303550000	Jack and horse mackerel(Trachurus spp.)	10	X
0303560000	Cobia(Rachycentron canadum)	10	C
0303570000	Swordfish(Xiphias gladius)	10	G
0303630000	Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus)	10	D

HSK 2015	Description	Base Rate	Staging Category
0303640000	Haddock(Melanogrammus aeglefinus)	10	E
0303650000	Coalfish(Pollachius virens)	10	E
0303660000	Hake(Merluccius spp., Urophycis spp.)	10	D
0303670000	Alaska Pollack(Theragra chalcogramma)	22	X
0303680000	Blue whittings(Micromesistius poutassou, Micromesistius australis)	10	E
0303691000	Whip tail or hoki	10	D
0303699000	Other	22	X
0303810000	Dogfish and other sharks	10	E
0303821000	Rays	10	X
0303822000	Skates	10	F
0303830000	toothfish(Dissostichus spp)	10	F
0303840000	Sea bass(Dicentrarchus spp)	10	F
0303891000	Sable fish	10	G
0303892000	Hair tail	10	X
0303893010	Red horsehead fish(Branchiostegus Japonicus)	10	G
0303893090	Other	10	G
0303894000	Conger eel	10	X
0303895000	Yellow corvina	10	X
0303896000	Saury(including horn fish)	28	X
0303897000	Japanese spanish mackerel(Scomberomorus niphonius)	10	X
0303898000	Puffers	10	D
0303899010	White sea smelt	10	E
0303899020	Thorny head	10	E
0303899030	John dory	10	E
0303899040	Atka mackerel	10	D
0303899050	Rock fish(including pacific ocean perch)	10	X
0303899060	Angler(Monkfish)	10	D
0303899070	Hagfish(Pacific, Atlantic)	10	D
0303899080	Milk fish	10	E
0303899091	Croakers	28	X
0303899092	Sand lance	10	C
0303899093	Toothfish, other than Dissostichus spp.	10	G
0303899099	Other	10	X
0303901000	Livers	10	C

HSK 2015	Description	Base Rate	Staging Category
0303902010	Of alaska pollack	10	C
0303902090	Other	10	C
0304310000	Tilapias(Oreochromis spp.)	20	C
0304320000	Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	20	D
0304330000	Nile Perch(Lates niloticus)	20	D
0304390000	Other	20	F
0304410000	Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho)	20	D
0304420000	Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	20	D
0304431000	Plaice	20	G
0304439000	Other	20	F
0304440000	Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	20	D
0304450000	Swordfish(Xiphias gladius)	20	E
0304460000	Toothfish(Dissostichus spp.)	20	E
0304491000	Conger eel	20	F
0304492000	Bluefin tunas	20	D
0304499000	Other	20	F
0304511000	Fish surimi	20	F
0304519000	Other	20	E
0304521000	Fish surimi	20	D
0304529000	Other	20	D
0304531000	Fish surimi	20	D
0304539000	Other	20	D
0304541000	Fish surimi	20	D
0304549000	Other	20	D
0304551000	Fish surimi	20	E
0304559000	Other	20	E
0304591010	Fish surimi	20	F

HSK 2015	Description	Base Rate	Staging Category
0304591090	Other	20	F
0304592010	Fish surimi	20	G
0304592090	Other	20	G
0304593010	Fish surimi	20	D
0304593090	Other	20	D
0304599010	Fish surimi	20	F
0304599090	Other	20	F
0304610000	Tilapias(Oreochromis spp.)	10	C
0304620000	Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	10	D
0304630000	Nile Perch(Lates niloticus)	10	D
0304690000	Other	10	F
0304710000	Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus)	10	D
0304720000	Haddock(Melanogrammus aeglefinus)	10	E
0304730000	Coalfish(Pollachius virens)	10	D
0304740000	Hake(Merluccius spp., Urophycis spp.)	10	D
0304750000	Alaska Pollack(Theragra chalcogramma)	10	D
0304790000	Other	10	E
0304810000	Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho)	10	D
0304820000	Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	10	D
0304831000	Plaice	10	F
0304839000	Other	10	F
0304840000	Swordfish(Xiphias gladius)	10	E
0304850000	Toothfish(Dissostichus spp.)	10	E
0304860000	Herrings(Clupea harengus, Clupea pallasii)	10	F
0304871000	Bluefin tunas	10	D
0304879000	Other	10	G
0304891000	Of conger-eel	10	F
0304892000	Of toothfish, other than Dissostichus spp.	10	E

HSK 2015	Description	Base Rate	Staging Category
0304893000	Of tilapia, other than <i>Oreochromis</i> spp.	10	E
0304894000	Of file fish	10	D
0304899000	Other	10	F
0304911000	Frozen fish surimi	10	E
0304919000	Other	10	E
0304921000	Frozen fish surimi	10	E
0304929000	Other	10	E
0304931000	Frozen fish surimi	10	F
0304939000	Other	10	E
0304941000	Frozen fish surimi	10	D
0304949000	Other	10	D
0304951000	Frozen fish surimi	10	D
0304959000	Other	10	E
0304991000	Frozen fish surimi	10	G
0304999000	Other	10	G
0305100000	Flours, meals and pellets of fish, fit for human consumption	20	C
0305201000	Livers	20	C
0305202000	Roes, dried	20	C
0305203000	Roes, smoked	20	C
0305204010	Of alaska pollack	20	D
0305204020	Of yellow corvina	20	F
0305204030	Of herrings	20	F
0305204090	Other	20	C
0305311000	Dried	20	F
0305312000	Salted or in brine	20	F
0305321000	Dried	20	E
0305322000	Salted or in brine	20	E
0305391000	Dried	20	F
0305392000	Salted or in brine	20	F
0305410000	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	20	D
0305420000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20	F
0305430000	Trout(<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> ,	20	E

HSK 2015	Description	Base Rate	Staging Category
	Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)		
0305440000	Tilapias(Oreochromis spp.), catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels(Anguilla spp.), Nile perch(Lates niloticus) and snakeheads(Channa spp.)	20	F
0305491000	Anchovies	20	F
0305492000	Alaska pollack	20	D
0305499000	Other	20	F
0305510000	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	20	D
0305592000	Anchovy	20	X
0305593000	Alaska pollack	20	D
0305594000	Yellow corvina	20	F
0305595000	Puffers	20	D
0305596000	Sharp toothed eel	20	D
0305597000	Sand lance	20	D
0305598000	Blenny or gunnel, including juvenile white bait	20	E
0305599000	Other	20	F
0305610000	Herrings (Clupea harengus, Clupea pallasii)	20	F
0305620000	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	20	D
0305631000	Salt fermented anchovy	20	F
0305639000	Other	20	F
0305640000	Tilapias(Oreochromis spp.), catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels(Anguilla spp.), Nile perch(Lates niloticus) and snakeheads(Channa spp.)	20	F
0305691000	Salmon	20	D
0305692000	Trout	20	E
0305693000	Hair tail	20	F
0305694000	Sardines	20	F

HSK 2015	Description	Base Rate	Staging Category
0305695000	Mackerel	20	F
0305696000	Yellow corvina	20	F
0305697000	Horse mackerel	20	F
0305698000	Saury (including horn fish)	20	E
0305699000	Other	20	F
0305711000	Smoked	20	C
0305712000	Dried	20	D
0305713000	Salted or in brine	20	C
0305721000	Of cod(Gadus morhua, Gadus ogac, Gadus macrocephalus)	20	C
0305729000	Other	20	F
0305790000	Other	20	F
0306111000	Smoked	20	B
0306119000	Other	20	C
0306121010	In airtight containers	20	B
0306121020	Not in airtight containers	20	B
0306129000	Other	20	C
0306141011	In airtight containers	20	D
0306141012	Not in airtight containers	20	E
0306141090	Other	20	G
0306142010	Smoked	20	D
0306142090	Other	20	D
0306143010	Smoked	20	G
0306143090	Other	14	G
0306149010	Smoked	20	D
0306149090	Other	14	X
0306151000	Smoked	20	D
0306159000	Other	20	D
0306161010	Smoked	20	G
0306161090	Other	20	G
0306169010	Smoked	20	G
0306169090	Other	20	G
0306171010	Smoked	20	B
0306171090	Other	20	E
0306179010	Smoked	20	B
0306179090	Other	20	See Appendix 2-B-1 of the Schedule of Korea
0306191000	Smoked	20	C

HSK 2015	Description	Base Rate	Staging Category
0306199000	Other	20	D
0306211000	Smoked	20	G
0306219000	Other	20	F
0306221010	In airtight containers	20	C
0306221020	Not in airtight containers	20	C
0306229000	Other	20	D
0306241010	Blue crab	20	G
0306241020	Snow crab	20	X
0306241090	Other	20	X
0306242000	Dried	20	D
0306243000	Salted or in brine	20	D
0306244011	In airtight containers	20	D
0306244012	Not in airtight containers	20	C
0306244090	Other	20	C
0306251000	Live, fresh or chilled	20	D
0306252000	Dried	20	C
0306253000	Salted or in brine	20	D
0306254000	Smoked	20	C
0306261000	Live, fresh or chilled	20	F
0306262000	Dried	20	G
0306263000	Salted or in brine	35% or 236won/kg whichever is the greater	X
0306264000	Smoked	20	F
0306271000	Live, fresh or chilled	20	H
0306272000	Dried	20	H
0306273000	Salted or in brine	35% or 236won/kg whichever is the greater	X
0306274000	Smoked	20	F
0306291000	Live, fresh or chilled	20	D
0306292000	Dried	20	D
0306293000	Salted or in brine	20	D
0306294000	Smoked	20	C
0307111010	For seed	0	A
0307111090	Other	5	F
0307119000	Other	20	F
0307191000	Frozen	20	F
0307192000	Dried	20	F

HSK 2015	Description	Base Rate	Staging Category
0307193000	Salted or in brine	20	F
0307194000	Smoked	20	F
0307210000	Live, fresh or chilled	20	D
0307291000	Frozen	20	D
0307292000	Dried	20	D
0307293000	Salted or in brine	20	D
0307294000	Smoked	20	D
0307310000	Live, fresh or chilled	20	E
0307391000	Frozen	20	F
0307392000	Dried	20	E
0307393000	Smoked	20	E
0307399000	Other	20	E
0307411000	Cuttle fish	10	C
0307412000	Squid	10	F
0307491010	Cuttle fish	10	C
0307491020	Squid	22	X
0307492000	Salted or in brine	10	F
0307493000	Dried	10	X
0307494010	Cuttle fish	20	C
0307494020	Squid	20	F
0307511000	Poulp squid	20	D
0307512000	Webfoot Octopus	20	E
0307519000	Other	20	E
0307591010	Octopus	20	G
0307591020	Poulp squid	20	F
0307591030	Webfoot octopus	20	F
0307591090	Other	20	F
0307592000	Dried	20	F
0307593000	Smoked	20	E
0307599000	Other	20	F
0307601000	Smoked	20	C
0307609000	Other	20	E
0307711010	Hard clams spat	20	C
0307711090	Other	20	C
0307712010	For seed	0	A
0307712090	Other	20	C
0307713000	Cockles	20	C

HSK 2015	Description	Base Rate	Staging Category
0307714000	Baby clams	20	C
0307719000	Other	20	F
0307791010	Cockles	20	D
0307791020	Hen clams	20	D
0307791030	Baby clams	20	D
0307791040	Ark shell	20	D
0307791090	Other	20	F
0307792010	Hen clams	20	C
0307792020	Baby clams	20	C
0307792090	Other	20	F
0307793010	Hen clams	20	C
0307793020	Baby clams	20	C
0307793090	Other	20	F
0307794011	In airtight containers	20	C
0307794019	Not in airtight containers	20	C
0307794090	Other	20	C
0307810000	Live, fresh or chilled	20	E
0307891000	Frozen	20	F
0307892000	Dried	20	E
0307893000	Salted or in brine	20	E
0307894000	Smoked	20	E
0307911000	Top shells	20	F
0307912010	For seed	0	A
0307912090	Other	20	C
0307913000	Adductors of shell fish	20	D
0307914000	Marsh clams	20	C
0307919000	Other	20	E
0307991100	Adductors of shell fish	20	D
0307991200	Top shells	20	F
0307991900	Other	20	F
0307992100	Adductors of shell fish	20	D
0307992900	Other	20	E
0307993100	Top shells	20	F
0307993900	Other	20	E
0307994110	In airtight containers	20	E
0307994120	Not in airtight containers	20	C
0307994900	Other	20	E

HSK 2015	Description	Base Rate	Staging Category
0308110000	Live, fresh or chilled	20	D
0308191000	Frozen	20	C
0308192000	Dried	20	E
0308193000	Salted or in brine	20	D
0308194000	Smoked	20	C
0308210000	Live, fresh or chilled	20	C
0308291000	Frozen	20	C
0308292000	Dried	20	C
0308293000	Salted or in brine	20	C
0308294000	Smoked	20	C
0308301000	Live, fresh or chilled	20	C
0308302000	Frozen	20	C
0308303000	Dried	20	C
0308304000	Salted or in brine	20	C
0308305000	Smoked	20	C
0308901011	For seed	0	A
0308901019	Other	20	C
0308901090	Other	20	C
0308902010	Sea-squirts	20	C
0308902090	Other	20	C
0308903010	Sea-squirts	20	C
0308903090	Other	20	C
0308904000	Salted or in brine	20	C
0308905000	Smoked	20	C
0401100000	Of a fat content, by weight, not exceeding 1 %	36	X
0401200000	Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	36	X
0401401000	Frozen cream	36	X
0401409000	Other	36	X
0401501000	Frozen cream	36	X
0401509000	Other	36	X
0402101010	Skim milk powder	176	X
0402101090	Other	176	X
0402109000	Other	176	X
0402211000	Whole milk powder	176	X
0402219000	Other	176	X
0402290000	Other	176	X

HSK 2015	Description	Base Rate	Staging Category
0402911000	Unsweetened evaporated milk	89	X
0402919000	Other	89	X
0402991000	Sweetened evaporated milk	89	X
0402999000	Other	89	X
0403101000	Fluid	36	F
0403102000	Frozen	36	F
0403109000	Other	36	F
0403901000	Butter milk	89	X
0403902000	Curdled milk and cream	36	X
0403903000	Kephir	36	X
0403909000	Other fermented or acidified milk and cream	36	X
0404101011	For feeding	49.5	X
0404101019	Other	49.5	X
0404101091	For feeding	49.5	X
0404101099	Other	49.5	X
0404102111	For feeding	49.5	X
0404102119	Other	49.5	X
0404102121	For feeding	49.5	X
0404102129	Other	49.5	X
0404102131	For feeding	49.5	X
0404102139	Other	49.5	X
0404102191	For feeding	49.5	X
0404102199	Other	49.5	X
0404102910	For feeding	49.5	X
0404102990	Other	49.5	X
0404901000	Of a fat content, by weight, not exceeding 1.5 %	36	X
0404902000	Of a fat content, by weight, exceeding 1.5 %	36	X
0405100000	Butter	89	X
0405200000	Dairy spreads	8	X
0405900000	Other	89	X
0406101010	Mozzarella cheese	36	H
0406101020	Cream cheese	36	H
0406101090	Other	36	H
0406102000	Curd	36	H
0406200000	Grated or powdered cheese, of all kinds	36	H
0406300000	Processed cheese, not grated or	36	H

HSK 2015	Description	Base Rate	Staging Category
	powdered		
0406400000	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	36	X
0406901000	Cheddar cheese	36	X
0406902000	Gouda cheese	36	X
0406903000	Camembert cheese	36	X
0406904000	Emmental cheese	36	X
0406909000	Other	36	X
0407110000	Of fowls of the species <i>Gallus domesticus</i>	27	X
0407190000	Other	27	F
0407210000	Of fowls of the species <i>Gallus domesticus</i>	27	E
0407290000	Other	27	E
0407900000	Other	27	E
0408110000	Dried	27	X
0408190000	Other	27	X
0408910000	Dried	27	E
0408991000	Of fowls of the species <i>Gallus domesticus</i>	41.6	X
0408999000	Other	27	X
0409000000	Natural honey.	243% or 1,864won/kg whichever is the greater	H
0410001000	Turtles' eggs	8	C
0410002000	Edible-nest Swiftlet' nests	8	C
0410003000	Royal jelly	8	C
0410009000	Other	8	C
0501000000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	3	A
0502100000	Pigs', hogs' or boars' bristles and hair and waste thereof	3	A
0502902000	Goat hair	3	A
0502909000	Other	3	A
0504001010	Of bovine	27	X
0504001021	For sausage casing	27	X
0504001029	Other	27	X
0504001031	For sausage casing	27	X
0504001039	Other	27	X
0504001090	Other	27	X
0504002000	Bladders	27	F

HSK 2015	Description	Base Rate	Staging Category
0504003000	Stomachs	27	X
0505100000	Feathers of a kind used for stuffing; down	3	C
0505901000	Powder of feathers	5	C
0505909000	Other	5	C
0506100000	Ossein and bones treated with acid	3	A
0506901010	Of tigers	3	A
0506901020	Of bovine animals	9	C
0506901090	Other	3	A
0506902000	Powder of bones	25.6	G
0506909000	Other	3	A
0507101000	Ivory of elephant	8	C
0507102000	Rhinoceros horns	8	C
0507109000	Other	8	C
0507901110	In whole	20	X
0507901190	Other	20	X
0507901200	Antlers	20	X
0507902010	Tortoise shells and plates	8	C
0507902020	Whalebone and whalebone hair	8	C
0507902030	Pangolin shells and scales	8	C
0507902040	Hooves and claws (including nails)	8	C
0507902090	Other	8	C
0508001000	Coral	8	C
0508002010	Mother of pearl shells	8	C
0508002020	Abalone shells	8	E
0508002030	Oyster shells	8	C
0508002040	Snail shells	8	F
0508002050	Trochus shells	8	C
0508002060	Agoya shells	8	C
0508002070	Fresh water shells (Megalonaiasnervosa, Amblemaplicata, Quadrula quadrula spp.)	8	C
0508002090	Other	8	C
0508009000	Other	8	C
0510001000	Ambergris	8	F
0510002000	Castoreum	8	F
0510003000	Musk	8	F
0510004000	Ox bezoar	8	F

HSK 2015	Description	Base Rate	Staging Category
0510005000	Pteropi faeces	8	F
0510009010	Pancreas	8	C
0510009020	Bile	8	C
0510009030	Gecko	8	C
0510009090	Other	8	F
0511100000	Bovine semen	0	A
0511911010	Brine shrimp eggs	8	C
0511911090	Other	8	C
0511912000	Fish waste	5	C
0511919000	Other	8	C
0511991000	Animal blood	8	C
0511992010	Swine semen	0	A
0511992090	Other	0	A
0511993010	Of bovine	18	A
0511993020	Of swine	18	A
0511993090	Other	0	A
0511994000	Sinews and tendons	18	F
0511995011	Dressed	3	A
0511995019	Other	3	A
0511995020	Horsehair waste	3	A
0511996000	Natural sponges of animal origin	8	C
0511999010	Silkworm eggs	18	F
0511999020	Chrysalis of silk worm	8	C
0511999030	Dead animals, other than products of dead animals of Chapter 3	8	C
0511999040	Paring and similar waste of rawhides or skins	8	C
0511999090	Other	8	C
0601101000	Of tulips	8	F
0601102000	Of lilies	4	F
0601103000	Of dahlias	8	F
0601104000	Of hyacinthus	8	F
0601105000	Of gladiolus	8	C
0601106000	Of iris	8	F
0601107000	Of freesias	8	F
0601108000	Of narcissus	8	C
0601109000	Other	8	C
0601201000	Of tulips	8	F

HSK 2015	Description	Base Rate	Staging Category
0601202000	Of lilies	8	E
0601203000	Of dahlias	8	F
0601204000	Of hyacinthus	8	F
0601205000	Of gladiolus	8	C
0601206000	Chicory plants and roots	8	C
0601207000	Of iris	8	F
0601208000	Of freesias	8	F
0601209010	Of narcissus	8	C
0601209090	Other	8	C
0602101000	Of fruit trees	8	G
0602109000	Other	8	E
0602201000	Apple trees	18	A
0602202000	Pear trees	18	A
0602203000	Peach trees	18	A
0602204000	Grape vines	8	A
0602205000	Persimmon trees	8	A
0602206000	Citrus trees	18	A
0602207010	Chestnut trees	8	F
0602207020	Walnut trees	8	F
0602207030	Korean pine trees	8	F
0602209000	Other	8	F
0602300000	Rhododendrons and azaleas, grafted or not	8	E
0602400000	Roses, grafted or not	8	G
0602901010	Orchids or orchises	8	F
0602901020	Carnations	8	H
0602901030	Guzmania empire	8	C
0602901040	Gypsophilas	8	H
0602901050	Chrysanthemums	8	H
0602901060	Cactus	8	F
0602901090	Other	8	E
0602902011	For bonsai	8	F
0602902019	Other	8	F
0602902020	Larch trees	8	F
0602902030	Cryptomeria	8	F
0602902040	Japanese cypress	8	F
0602902050	Rigi-taeda	8	F
0602902061	For bonsai	8	F

HSK 2015	Description	Base Rate	Staging Category
0602902069	Other	8	E
0602902071	For bonsai	8	F
0602902079	Other	8	H
0602902081	For bonsai	8	F
0602902089	Other	8	F
0602902091	For bonsai	8	E
0602902099	Other	8	E
0602909010	Peony trees	8	F
0602909020	Camellia trees	8	F
0602909030	Mulberry trees	18	F
0602909040	Mushroom spawn	8	F
0602909090	Other	8	C
0603110000	Roses	25	G
0603120000	Carnations	25	G
0603131000	Cymbidiums	25	G
0603132000	Phalaenopsis	25	G
0603139000	Other	25	G
0603140000	Chrysanthemums	25	X
0603150000	Lilies(Lilium spp.)	25	H
0603191000	Tulips	25	G
0603192000	Gladiolus	25	X
0603194000	Gypsophila	25	X
0603199000	Other	25	G
0603900000	Other	25	H
0604201000	Mosses and lichens	8	H
0604202010	Leaves of ginkgos	8	X
0604202090	Other	8	G
0604209000	Other	8	C
0604901000	Mosses and lichens	8	H
0604909000	Other	8	G
0701100000	For seed	304	X
0701900000	Other	304	X
0702000000	Tomatoes, fresh or chilled.	45	H
0703101000	Onions	135% or 180won/kg whichever is the greater	X
0703102000	Shallots	27	E
0703201000	Peeled	360% or 1,800won/kg whichever is the	X

HSK 2015	Description	Base Rate	Staging Category
		greater	
0703209000	Other	360% or 1,800won/kg whichever is the greater	X
0703901000	Leeks	27	G
0703909000	Other	27	F
0704100000	Cauliflowers and headed broccoli	27	E
0704200000	Brussels sprouts	27	X
0704901000	Cabbages	27	E
0704902000	Chinese cabbages	27	E
0704909000	Other	27	E
0705110000	Cabbage lettuce (head lettuce)	45	E
0705190000	Other	45	E
0705210000	Witloof chicory (Cichorium intybus var. foliosum)	8	E
0705290000	Other	8	F
0706101000	Carrots	30% or 134won/kg, whichever is the greater	D
0706102000	Turnips	27	E
0706901000	Radishes	30	E
0706902000	Wasabi and horseradishes	27	F
0706903000	Codonopsis	27	X
0706904000	Platycodon grandiflorum	27	X
0706909000	Other	27	C
0707000000	Cucumbers and gherkins, fresh or chilled.	27	H
0708100000	Peas (Pisum sativum)	27	G
0708200000	Beans (Vigna spp., Phaseolus spp.)	27	C
0708900000	Other leguminous vegetables	27	H
0709200000	Asparagus	27	X
0709300000	Aubergines (egg-plants)	27	E
0709400000	Celery other than celeriac	27	E
0709517000	Cultivated mushrooms (Agaricus bisporus)	30	F
0709519000	Other	30	F
0709591000	Pine mushrooms	30	X
0709592000	Oak mushrooms	40% or 1,625won/kg whichever is the greater	X
0709593000	Ling chiu mushrooms	30	F
0709594010	King oyster mushrooms	30	F

HSK 2015	Description	Base Rate	Staging Category
0709594090	Other	30	F
0709595000	Winter mushrooms	30	F
0709596000	Truffles	27	X
0709599000	Other	30	F
0709601000	Sweet peppers (bell type)	270% or 6,210won/kg whichever is the greater	X
0709609000	Other	270% or 6,210won/kg whichever is the greater	X
0709700000	Spinach, New Zealand spinach and orache spinach (garden spinach)	27	E
0709910000	Globe artichokes	27	E
0709920000	Olives	27	F
0709930000	Pumpkins, squash and gourds(Cucurbita spp.)	27	H
0709991000	Bracken	30	X
0709992000	Flowering ferns	27	X
0709999000	Other	27	H
0710100000	Potatoes	27	F
0710210000	Peas (Pisum sativum)	27	G
0710220000	Beans (Vigna spp., Phaseolus spp.)	27	G
0710290000	Other	27	D
0710300000	Spinach, New Zealand spinach and orache spinach (garden spinach)	27	E
0710400000	Sweet corn	30	F
0710801000	Onions	27	X
0710802000	Garlic	27	X
0710803000	Bamboo shoots	27	X
0710804000	Carrots	27	E
0710805000	Bracken	30	X
0710806000	Pine mushrooms	27	X
0710807000	Fruits of the genus Capsicum or of the genus Pimenta	27	X
0710808010	Aster(Aster Scaber Thunb., Aster Tataricus L. f., Ligularia Fischeri (Ledeb.) Turcz., Solidago Virgaurea Subsp. Asiatica Kitam. ex Hara var. Asiatica)	27	D
0710808020	Korean thistle(Cirsium Setidens (Dunn) Nakai)	27	D
0710809000	Other	27	E
0710900000	Mixtures of vegetables	27	H
0711200000	Olives	27	C

HSK 2015	Description	Base Rate	Staging Category
0711400000	Cucumbers and gherkins	30	X
0711510000	Mushrooms of the genus Agaricus	30	C
0711591000	Truffles	27	X
0711599000	Other	30	C
0711901000	Garlic	360% or 1,800won/kg whichever is the greater	X
0711903000	Bamboo shoots	27	X
0711904000	Carrots	30	G
0711905010	Bracken	30	X
0711905020	Flowering ferns	27	X
0711905091	Fruits of the genus capsicum or of the genus pimenta	270% or 6,210won/kg whichever is the greater	X
0711905099	Other	27	X
0711909000	Mixtures of vegetables	27	X
0712200000	Onions	135% or 180won/kg whichever is the greater	X
0712311000	Cultivated mushrooms (Agaricus bisporus)	30	E
0712319000	Other	30% or 1,218won/kg, whichever is the greater	E
0712320000	Wood ears (Auricularia spp.)	30% or 1,218won/kg, whichever is the greater	X
0712330000	Jelly fungi (Tremella spp.)	30% or 1,218won/kg, whichever is the greater	E
0712391010	Pine mushrooms	30	X
0712391020	Oak mushrooms	40% or 1,625won/kg whichever is the greater	X
0712391030	Ling chiu mushrooms	30% or 842won/kg, whichever is the greater	E
0712391040	Oyster mushrooms	30	E
0712391050	Winter mushrooms	30	E
0712391090	Other	30% or 1,218won/kg, whichever is the greater	E
0712392000	Truffles	27	X
0712901000	Garlic	360% or 1,800won/kg whichever is the greater	X
0712902010	Bracken	30% or 1,807won/kg, whichever is the greater	X

HSK 2015	Description	Base Rate	Staging Category
0712902020	Radishes	30	X
0712902030	Welsh onions	30% or 1,159won/kg, whichever is the greater	X
0712902040	Carrots	30% or 864won/kg, whichever is the greater	F
0712902050	Pumpkins	30	X
0712902060	Cabbages	30	G
0712902070	Taro stems	30	F
0712902080	Sweet potato stems	30	F
0712902091	Sweet corn for seeds	370	X
0712902092	Sweet corn, excluding those for seeds	370	X
0712902093	Potatoes	27	X
0712902094	Flowering ferns	30% or 1,446won/kg, whichever is the greater	X
0712902095	Codonopsis	30	X
0712902096	Aster(Aster Scaber Thunb., Aster Tataricus L. f., Ligularia Fischeri (Ledeb.) Turcz., Solidago Virgaurea Subsp. Asiatica Kitam. ex Hara var. Asiatica)	30	X
0712902097	Korean thistle(Cirsium Setidens (Dunn) Nakai)	30	X
0712902099	Other	30	X
0712909000	Mixtures of vegetables	27	X
0713101000	For seed	27	F
0713102000	For feeding	0	A
0713109000	Other	27	F
0713200000	Chickpeas (garbanzos)	27	X
0713311000	For seed	607.5	X
0713319000	Other	607.5	X
0713321000	For seed	420.8	X
0713329000	Other	420.8	X
0713331000	For seed	27	X
0713339000	Other	27	E
0713340000	Bambara beans(Vigna subterranea or Voandzeia subterranea)	27	X
0713350000	Cow peas(Vigna unguiculata)	27	E
0713390000	Other	27	E
0713400000	Lentils	27	F
0713500000	Broad beans (Vicia faba var. major) and horse beans (Vicia faba var.	27	F

HSK 2015	Description	Base Rate	Staging Category
	equina, Vicia faba var. minor)		
0713600000	Pigeon peas(Cajanus cajan)	27	E
0713900000	Other	27	C
0714101000	Fresh	887.4	E
0714102010	Chips	887.4	G
0714102020	Pellets	887.4	H
0714102090	Other	887.4	H
0714103000	Chilled	887.4	G
0714104000	Frozen	45	E
0714201000	Fresh	385% or 338won/kg whichever is the greater	X
0714202000	Dried	385	X
0714203000	Chilled	385	X
0714204000	Frozen	45	X
0714209000	Other	385	X
0714301000	Frozen	45	X
0714309000	Other	385	X
0714401000	Frozen	45	X
0714409000	Other	385	X
0714501000	Frozen	45	H
0714509000	Other	385	H
0714901010	Frozen	45	X
0714901090	Other	18	X
0714909010	Frozen	45	X
0714909090	Other	385	X
0801110000	Desiccated	30	E
0801120000	In the inner shell(endocarp)	30	E
0801190000	Other	30	E
0801210000	In shell	30	G
0801220000	Shelled	30	X
0801310000	In shell	8	G
0801320000	Shelled	8	X
0802110000	In shell	8	G
0802120000	Shelled	8	G
0802210000	In shell	8	E
0802220000	Shelled	8	E
0802310000	In shell	45	X

HSK 2015	Description	Base Rate	Staging Category
0802320000	Shelled	30	X
0802410000	In shell	219.4% or 1,470won/kg whichever is the greater	X
0802420000	Shelled	219.4% or 1,470won/kg whichever is the greater	X
0802510000	In shell	30	F
0802520000	Shelled	30	F
0802610000	In shell	30	E
0802620000	Shelled	30	F
0802700000	kola nuts(Cola spp.)	30	X
0802800000	Areca nuts	30	F
0802901010	In shell	566.8% or 2,664won/kg whichever is the greater	X
0802901020	Shelled	566.8% or 2,664won/kg whichever is the greater	X
0802902010	In shell	27.0% or 803won/kg whichever is the greater	X
0802902020	Shelled	27.0% or 803won/kg whichever is the greater	X
0802909000	Other	30	X
0803100000	Plantains	30	C
0803900000	Other	30	C
0804100000	Dates	30	G
0804200000	Figs	30	F
0804300000	Pineapples	30	D
0804400000	Avocados	30	B
0804501000	Guavas	30	C
0804502000	Mangoes	30	D
0804503000	Mangosteens	30	D
0805100000	Oranges	50	X
0805201000	Korean citrus	144	X
0805209000	Other	144	X
0805400000	Grapefruit, including pomelos	30	G
0805501000	Lemons (Citrus limon, Citrus limonum)	30	H

HSK 2015	Description	Base Rate	Staging Category
0805502010	Citrus aurantifolia	30	X
0805502020	Citrus latifolia	144	X
0805900000	Other	144	X
0806100000	Fresh	45	X
0806200000	Dried	21	G
0807110000	Watermelons	45	G
0807190000	Other	45	E
0807200000	Papaws (papayas)	30	G
0808100000	Apples	45	X
0808300000	Pears	45	X
0808400000	Quinces	45	F
0809100000	Apricots	45	F
0809210000	Sour cherries(Prunus cerasus)	24	G
0809290000	Other	24	G
0809300000	Peaches, including nectarines	45	X
0809401000	Plums	45	F
0809402000	Sloes	45	F
0810100000	Strawberries	45	X
0810200000	Raspberries, blackberries, mulberries and loganberries	45	G
0810300000	Black, white or red currants and gooseberries	45	F
0810400000	Cranberries, bilberries and other fruits of the genus Vaccinium	45	G
0810500000	Kiwifruit	45	F
0810600000	Durians	45	G
0810701000	Sweet persimmons	45	X
0810709000	Other	50	X
0810903000	Jujubes	611.5% or 5,800won/kg, whichever is the greater	X
0810905000	Mumes	50	X
0810909000	Other	45	E
0811100000	Strawberries	30	X
0811200000	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	30	G
0811901000	Chestnuts	30	X
0811902000	Jujubes	30	X
0811903000	Pine-nuts	30	X

HSK 2015	Description	Base Rate	Staging Category
0811909000	Other	30	C
0812100000	Cherries	30	F
0812901000	Strawberries	30	X
0812909000	Other	30	G
0813100000	Apricots	45	F
0813200000	Prunes	18	F
0813300000	Apples	45	X
0813401000	Persimmons	50	X
0813402000	Jujubes	611.5% or 5,800won/kg whichever is the greater	X
0813409000	Other	45	X
0813500000	Mixtures of nuts or dried fruits of this Chapter	45	X
0814001000	Peel of citrus fruit	30	F
0814002000	Peel of melons (including watermelons)	30	F
0901110000	Not decaffeinated	2	A
0901120000	Decaffeinated	2	A
0901210000	Not decaffeinated	8	A
0901220000	Decaffeinated	8	A
0901901000	Coffee husks and skins	3	A
0901902000	Coffee substitutes containing coffee	8	F
0902100000	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	513.6	X
0902200000	Other green tea (not fermented)	513.6	X
0902300000	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	40	E
0902400000	Other black tea (fermented) and other partly fermented tea	40	F
0903000000	Maté.	25	E
0904110000	Neither crushed nor ground	8	C
0904120000	Crushed or ground	8	G
0904210000	Dried, neither crushed nor ground	270% or 6,210won/kg whichever is the greater	X
0904220000	Crushed or ground	270% or 6,210won/kg whichever is the greater	X
0905100000	Neither crushed nor ground	8	C
0905200000	Crushed or ground	8	A

HSK 2015	Description	Base Rate	Staging Category
0906110000	Cinnamon(Cinnamomum zeylanicum Blume)	8	F
0906191000	Cinnamon, other than Cinnamomum zeylanicum Blume	8	C
0906192000	Cinnamon tree flowers	8	C
0906201000	Cinnamon	8	F
0906202000	Cinnamon tree flowers	8	F
0907100000	Neither crushed nor ground	8	C
0907200000	Crushed or ground	8	C
0908110000	Neither crushed nor ground	8	G
0908120000	Crushed or ground	8	G
0908210000	Neither crushed nor ground	8	C
0908220000	Crushed or ground	8	A
0908310000	Neither crushed nor ground	8	C
0908320000	Crushed or ground	8	A
0909210000	Neither crushed nor ground	8	C
0909220000	Crushed or ground	8	A
0909310000	Neither crushed nor ground	8	C
0909320000	Crushed or ground	8	A
0909611000	Seeds of anise or badian	8	C
0909612000	Seeds of caraway	8	C
0909613000	Seeds of fennel and juniper berries	8	C
0909621000	Seeds of anise or badian	8	A
0909622000	Seeds of caraway	8	C
0909623000	Seeds of fennel and juniper berries	8	C
0910111000	Fresh or chilled	377.3% or 931won/kg whichever is the greater	H
0910112000	Dried	377.3% or 931won/kg whichever is the greater	E
0910119000	Other	377.3% or 931won/kg whichever is the greater	H
0910121000	Fresh or chilled	377.3% or 931won/kg whichever is the greater	X
0910122000	Dried	377.3% or 931won/kg whichever is the greater	G
0910129000	Other	377.3% or 931won/kg whichever is the greater	X
0910200000	Saffron	8	C
0910300000	Turmeric (curcuma)	8	F

HSK 2015	Description	Base Rate	Staging Category
0910911000	Curry	8	F
0910919000	Other	8	F
0910991000	Thyme; bay leaves	8	G
0910999000	Other	8	F
1001110000	Seed	3	B
1001190000	Other	3	A
1001911000	Meslin	3	B
1001919000	Other	1.8	A
1001991010	Meslin	3	A
1001991090	Other	0	A
1001992010	Meslin	3	A
1001992090	Other	1.8	A
1001999010	Meslin	3	A
1001999090	Other	1.8	A
1002100000	Seed	108.7	F
1002900000	Other	3	A
1003101000	Malting barley	513	X
1003102000	Unhulled barley	324% or 326won/kg whichever is the greater	X
1003103000	Naked barley	299.7% or 361won/kg whichever is the greater	X
1003109000	Other	299.7	X
1003901000	Malting barley	513	X
1003902000	Unhulled barley	324% or 326won/kg whichever is the greater	X
1003903000	Naked barley	299.7% or 361won/kg whichever is the greater	X
1003909000	Other	299.7	X
1004100000	Seed	554.8	F
1004900000	Other	3	A
1005100000	For seed	328	X
1005901000	For feeding	328	F
1005902000	Popcorn	630	X
1005909000	Other	328	X
1006100000	Rice in the husk (paddy or rough)	513	Y
1006201000	Nonglutinous	513	Y
1006202000	Glutinous	513	Y

HSK 2015	Description	Base Rate	Staging Category
1006301000	Nonglutinous	513	Y
1006302000	Glutinous	513	Y
1006400000	Broken rice	513	Y
1007100000	Seed	779.4	X
1007900000	Other	3	A
1008100000	Buckwheat	256.1	X
1008211000	Foxtail millet(<i>Setaria italica</i>)	18	E
1008219000	Other	3	A
1008291000	Foxtail millet(<i>Setaria italica</i>)	3	A
1008299000	Other	3	A
1008300000	Canary seeds	3	A
1008400000	Fonio(<i>Digitaria</i> spp.)	800.3	X
1008500000	Quinoa(<i>Chenopodium quinoa</i>)	800.3	X
1008600000	Triticale	800.3	X
1008900000	Other cereals	800.3	X
1101001000	Of wheat	3	B
1101002000	Of meslin	5	B
1102200000	Maize (corn) flour	5	B
1102901000	Barley flour	260	X
1102902000	Rice flour	513	Y
1102903000	Rye flour	5	B
1102909000	Other	800.3	X
1103110000	Of wheat	288.2	X
1103130000	Of maize (corn)	162.9	X
1103191000	Of barley	260	X
1103192000	Of oats	554.8	X
1103193000	Of rice	513	Y
1103199000	Other	800.3	X
1103201000	Of wheat	288.2	X
1103202000	Of rice	513	Y
1103203000	Of barley	260	X
1103209000	Other	800.3	X
1104120000	Of oats	554.8	X
1104191000	Of rice	513	Y
1104192000	Of barley	233	X
1104199000	Other	800.3	X
1104220000	Of oats	554.8	X

HSK 2015	Description	Base Rate	Staging Category
1104230000	Of maize (corn)	167	X
1104291000	Of coicis semen	800.3	X
1104292000	Of barley	126	X
1104299000	Other	800.3	X
1104301000	Of rice	5	X
1104309000	Other	5	X
1105100000	Flour, meal and powder	304	X
1105200000	Flakes, granules and pellets	304	X
1106100000	Of the dried leguminous vegetables of heading 07.13	8	F
1106201000	Of arrow roots	8	F
1106209000	Other	8	F
1106300000	Of the products of Chapter 8	8	F
1107100000	Not roasted	269	X
1107201000	Smoked	269	X
1107209000	Other	27	F
1108110000	Wheat starch	50.9	X
1108121000	For food	226	X
1108129000	Other	226	X
1108130000	Potato starch	455	X
1108141000	For food	455	X
1108149000	Other	455	X
1108191000	Of sweet potato	241.2	X
1108199000	Other	800.3	X
1108200000	Inulin	800.3	X
1109000000	Wheat gluten, whether or not dried.	8	F
1201101000	For bean sprouts	487% or 956won/kg whichever is the greater	X
1201109000	Other	487% or 956won/kg whichever is the greater	X
1201901000	For soya beans oil and oil cake	487% or 956won/kg whichever is the greater	X
1201902000	For feeding	487% or 956won/kg whichever is the greater	X
1201903000	For bean sprouts	487% or 956won/kg whichever is the greater	X
1201909000	Other	487% or 956won/kg whichever is the greater	X

HSK 2015	Description	Base Rate	Staging Category
1202301000	In shell	230.5	X
1202302000	Shelled, whether or not broken	230.5	X
1202410000	In shell	230.5	H
1202420000	Shelled, whether or not broken	230.5	H
1203000000	Copra.	3	A
1204000000	Linseed, whether or not broken.	3	A
1205101000	Seeds for fodder planting	0	A
1205109000	Other	10	E
1205901000	Seeds for fodder planting	0	A
1205909000	Other	10	E
1206000000	Sunflower seeds, whether or not broken.	25	F
1207100000	Palm nuts and kernels	3	A
1207210000	Seed	3	A
1207291000	For feeding	2	A
1207299000	Other	3	A
1207300000	Castor oil seeds	3	A
1207400000	Sesamum seeds	630% or 6,660won/kg whichever is the greater	H
1207500000	Mustard seeds	3	A
1207600000	Safflower(Carthamus tinctorius) seeds	3	A
1207700000	Melon seeds	3	A
1207910000	Poppy seeds	3	A
1207991000	Perilla seeds	40% or 410won/kg, whichever is the greater	H
1207992000	Shea nuts (Karite nuts)	3	A
1207999000	Other	3	A
1208100000	Of soya beans	3	A
1208900000	Other	3	A
1209100000	Sugar beet seeds	0	A
1209210000	Lucerne(alfalfa) seeds	0	A
1209220000	Clover(Trifolium spp.) seeds	0	A
1209230000	Fescue seeds	0	A
1209240000	Kentucky blue grass(Poa pratensis L.) seeds	0	A
1209250000	Rye grass(Lolium multiflorum Lam., Lolium perenne L.) seeds	0	A
1209291000	Lupine seed	0	A
1209292000	Sudan grass seed	0	A

HSK 2015	Description	Base Rate	Staging Category
1209293000	Orchard grass seeds	0	A
1209294000	Timothy grass seed	0	A
1209299000	Other	0	A
1209300000	Seeds of herbaceous plants cultivated principally for their flowers	0	A
1209911010	Onion seeds	0	A
1209911090	Other	0	A
1209912000	Radish seeds	0	A
1209913000	Seeds of chili peppers or sweet peppers(Capsicum annuum)	0	A
1209914000	Cabbage seeds	0	A
1209915000	Tomato seeds	0	A
1209919000	Other	0	A
1209991010	Seeds of oak	0	A
1209991090	Other	0	A
1209992000	Seeds of fruit trees	0	A
1209993000	Tobacco seed	0	A
1209994000	Lawn seed	0	A
1209999000	Other	0	A
1210100000	Hop cones, neither ground nor powdered nor in the form of pellets	30	X
1210201000	Hop cones	30	X
1210202000	Lupulin	30	X
1211201110	Wild-cultivated ginseng	222.8	X
1211201190	Other	222.8	X
1211201211	Major roots	222.8	X
1211201219	Other	222.8	X
1211201291	Major roots	222.8	X
1211201299	Other	222.8	X
1211201311	Major roots	754.3	X
1211201319	Other	754.3	X
1211201391	Major roots	754.3	X
1211201399	Other	754.3	X
1211202110	Powder	18	X
1211202120	Tablet or capsule	18	X
1211202190	Other	18	X
1211202210	Powder	754.3	X
1211202220	Tablet or capsule	754.3	X

HSK 2015	Description	Base Rate	Staging Category
1211202290	Other	754.3	X
1211209100	Leaves and stems of ginseng	754.3	X
1211209200	Ginseng seed	754.3	X
1211209900	Other	754.3	X
1211300000	Coca leaf	8	C
1211400000	Poppy straw	8	C
1211901000	Aconiti tuber	8	F
1211902000	Coptidis rhizoma	8	F
1211903000	Polygalae radix	8	F
1211904000	Fritillariae roylei bulbus	8	F
1211905000	Eucommiae cortex	8	F
1211906000	Liquorice roots	8	F
1211909010	Amomi semen	8	F
1211909020	Zizyphi semen	8	F
1211909030	Quisqualis fructus	8	F
1211909040	Longanae arillus	8	F
1211909050	Crataegi fructus	8	F
1211909060	Nelumbo semen	8	F
1211909070	Pepper mint	8	F
1211909080	Japanese pepper	8	F
1211909091	Dried platycodon grandiflorum	8	X
1211909092	Barbary wolfberry fruit (Lycium chinese Mill)	8	F
1211909093	Chinese magnolia fruit(Schisandra chinensis Baill)	8	F
1211909099	Other	8	B
1212211010	Dried	20	F
1212211020	Chilled	20	F
1212211030	Frozen	10	F
1212211090	Other	20	F
1212212010	Dried	20	F
1212212020	Salted	20	F
1212212030	Chilled	20	E
1212212040	Frozen	45	E
1212212090	Other	20	E
1212213010	Dried	20	C
1212213020	Chilled	20	C
1212213030	Frozen	45	C

HSK 2015	Description	Base Rate	Staging Category
1212213090	Other	20	C
1212214010	Fresh	20	C
1212214020	Chilled	20	C
1212214030	Frozen	45	C
1212214090	Other	20	C
1212215010	Salted	20	F
1212215020	Chilled	20	E
1212215030	Frozen	45	E
1212215090	Other	20	E
1212216010	Frozen	45	C
1212216090	Other	20	C
1212217011	Frozen	45	C
1212217019	Other	20	C
1212217021	Frozen	45	C
1212217029	Other	20	C
1212217031	Frozen	45	C
1212217039	Other	20	C
1212218011	Frozen	45	C
1212218019	Other	20	C
1212218021	Frozen	45	C
1212218029	Other	20	C
1212218031	Frozen	45	C
1212218039	Other	20	C
1212219011	Frozen	45	C
1212219019	Other	20	C
1212219091	Frozen	45	C
1212219099	Other	20	C
1212291010	Frozen	10	E
1212291090	Other	20	E
1212292010	Frozen	45	D
1212292090	Other	20	D
1212293010	Frozen	45	C
1212293090	Other	20	C
1212294010	Frozen	45	C
1212294090	Other	20	C
1212295010	Frozen	45	D
1212295090	Other	20	D

HSK 2015	Description	Base Rate	Staging Category
1212296010	Frozen	45	C
1212296090	Other	20	C
1212297011	Frozen	45	C
1212297019	Other	20	C
1212297021	Frozen	45	C
1212297029	Other	20	C
1212297031	Frozen	45	C
1212297039	Other	20	C
1212298011	Frozen	45	C
1212298019	Other	20	C
1212298021	Frozen	45	C
1212298029	Other	20	C
1212298031	Frozen	45	C
1212298039	Other	20	C
1212299011	Frozen	45	C
1212299019	Other	20	C
1212299091	Frozen	45	C
1212299099	Other	20	C
1212910000	Sugar beet	3	E
1212920000	Locust beans(carob)	20	X
1212930000	Sugar cane	3	F
1212940000	Chicory roots	8	C
1212992000	Tuber of kuyaku	8	F
1212993000	Pollen	8	F
1212996000	Apricot, peach (including nectarine) or plum stones and kernels	8	F
1212999000	Other	8	A
1213000000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	8	F
1214101000	For feeding	1	A
1214109000	Other	10	A
1214901000	Fodder roots	100.5	X
1214909011	For feeding	1	A
1214909019	Other	18	A
1214909090	Other	100.5	X
1301200000	Gum Arabic	3	A
1301901000	Oleoresins	3	F
1301902010	Shellac	3	A

HSK 2015	Description	Base Rate	Staging Category
1301902090	Other	3	A
1301909000	Other	3	C
1302110000	Opium	8	C
1302120000	Of liquorice	8	C
1302130000	Of hops	30	X
1302191110	White ginseng extract	20	X
1302191120	White ginseng extract powder	20	X
1302191190	Other	20	X
1302191210	Red ginseng extract	754.3	X
1302191220	Red ginseng extract powder	754.3	X
1302191290	Other	754.3	X
1302191900	Other	20	X
1302192000	Cashew nut shell liquid	8	F
1302193000	Natural lacquer	8	F
1302199010	Saps and extracts of aloes	8	C
1302199020	Cola extract	8	F
1302199031	Angelicae Gigantis Radix Extract(Angelica gigas, Angelica acutiloba)	8	C
1302199032	Schisandrae Fructus Extract(Schisandra chinensis)	8	C
1302199033	Paeoniae Radix Extract (Paeonia lactiflora, Paeonia japonica, Paeonia obovata)	8	C
1302199034	Cnidii Rhizoma Extract(Cnidium officinale, Ligusticum chuanxiong)	8	C
1302199035	Astragali Radix Extract(Astragalus membranaceus, Astragalus mongholicus)	8	C
1302199039	Other	8	C
1302199091	Vanilla oleoresin or vanilla extract	8	F
1302199099	Other	8	C
1302200000	Pectic substances, pectinates and pectates	8	F
1302311000	Agar-agar in stripe form	8	C
1302312000	Agar-agar, powdered	8	C
1302319000	Other	8	C
1302320000	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	8	C
1302390000	Other	8	F
1401101000	Bamboos, phyllostachys	8	F
1401102000	Raw bamboos	8	F

HSK 2015	Description	Base Rate	Staging Category
1401109000	Other	8	F
1401201000	Split or drawn	8	E
1401209000	Other	8	E
1401901000	Bark of arrow root's stems	8	F
1401909000	Other	8	F
1404200000	Cotton linters	3	A
1404901000	Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo)	3	F
1404902010	Bark of paper mulberry	3	F
1404902020	Bark of edgeworthia papyrifera	3	F
1404902090	Other	3	F
1404903010	Leaves of quercus dentata	5	F
1404903020	Leaves of smilax china	5	F
1404903090	Other	5	F
1404904000	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material	3	F
1404905000	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles	3	A
1404906010	Gall nuts	3	F
1404906020	Almond hulls	3	F
1404906090	Other	3	F
1404909000	Other	3	F
1501101000	Of an acid value not exceeding 1	3	A
1501109000	Other	3	A
1501201000	Of an acid value not exceeding 1	3	A
1501209000	Other	3	A
1501900000	Other	3	A
1502101010	Of a acid value not exceeding 2	2	A
1502101090	Other	2	A
1502109000	Other	3	A
1502901010	Of a acid value not exceeding 2	2	A
1502901090	Other	2	A
1502909000	Other	3	A
1503002000	Lard-oil	3	A

HSK 2015	Description	Base Rate	Staging Category
1503009000	Other	3	A
1504101000	Sharks' liver oil and its fractions	3	C
1504109000	Other	3	C
1504200000	Fats and oils and their fractions, of fish, other than liver oils.	3	C
1504301000	Whale oil and its fractions	3	C
1504309000	Other	3	C
1505001000	Wool grease, crude	3	A
1505009000	Other	3	A
1506001000	Neat's foot oil and its fractions	3	A
1506009000	Other	3	A
1507101000	For food	5	F
1507102000	For manufacturing biodiesel	5	F
1507109000	Other	5	E
1507901010	For food	5	E
1507901020	For manufacturing biodiesel	5	F
1507901090	Other	5	F
1507909000	Other	5	F
1508100000	Crude oil	27	E
1508901000	Refined oil	27	E
1508909000	Other	27	E
1509100000	Virgin	5	C
1509900000	Other	5	F
1510000000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	5	F
1511100000	Crude oil	3	A
1511901000	Palm olein	2	A
1511902000	Palm stearin	2	A
1511909000	Other	2	A
1512111000	Sunflower-seed oil	5	F
1512112000	Safflower oil	5	F
1512191010	Sunflower-seed oil	5	F
1512191020	Safflower oil	5	F
1512199010	Sunflower-seed oil	5	F
1512199020	Safflower oil	5	F
1512210000	Crude oil, whether or not gossypol	5	C

HSK 2015	Description	Base Rate	Staging Category
	has been removed		
1512291000	Refined oil	5	C
1512299000	Other	5	C
1513110000	Crude oil	3	A
1513191000	Refined oil	3	A
1513199000	Other	3	A
1513211000	Palm kernel oil	5	C
1513212000	Babassu oil	8	C
1513291010	Palm kernel oil	5	C
1513291020	Babassu oil	8	C
1513299000	Other	8	C
1514110000	Crude oil	5	X
1514191000	Refined oil	5	X
1514199000	Other	5	F
1514911000	Other Rape oil or colza oil	5	X
1514912000	Mustard oil	5	E
1514991010	Other Rape oil or colza oil	5	E
1514991020	Mustard oil	5	E
1514999000	Other	5	E
1515110000	Crude oil	5	C
1515190000	Other	5	C
1515210000	Crude oil	5	E
1515290000	Other	5	F
1515300000	Castor oil and its fractions	5	C
1515500000	Sesame oil and its fractions	630% or 12,060won/kg whichever is the greater	H
1515901000	Perilla oil and its fractions	36	H
1515909010	Rice bran oil and its fractions	5	F
1515909020	Camellia oil and its fractions	8	F
1515909030	Joboba oil and its fractions	8	F
1515909040	Tung oil and its fractions	8	F
1515909090	Other	5	C
1516101000	Beef tallow and its fractions	8	F
1516102000	Whale oil and its fractions	8	C
1516109000	Other	8	F
1516201010	Peanut oil and its fraction	36	X

HSK 2015	Description	Base Rate	Staging Category
1516201020	Sunflower seed oil and its fraction	36	X
1516201030	Rape or colza oil and its fraction	36	X
1516201040	Perilla oil and its fraction	36	X
1516201050	Sesame oil and its fraction	36	X
1516202010	Coconut (copra) oil and its fraction	8	F
1516202020	Palm oil and its fraction	8	F
1516202030	Maize oil and its fraction	8	F
1516202040	Cotton seed oil and its fraction	8	F
1516202050	Soya-bean oil and its fraction	8	F
1516202090	Other	8	C
1517100000	Margarine, excluding liquid margarine	8	F
1517901000	Imitation lard	8	F
1517902000	Shortening	8	F
1517909000	Other	8	C
1518001000	Dehydrated castor oil	8	F
1518002000	Epoxidised soya-bean oil	8	F
1518009010	For feeding	5	F
1518009090	Other	8	F
1520000000	Glycerol, crude; glycerol waters and glycerol lyes.	8	C
1521101000	Carnauba wax	8	C
1521102000	Palm wax	8	C
1521109000	Other	8	C
1521901000	Spermaceti	8	C
1521902000	Beeswax	8	C
1521909000	Other	8	C
1522001010	Natural	8	F
1522001090	Other	8	F
1522009000	Other	8	F
1601001000	Sausages	18	F
1601009000	Other	30	X
1602100000	Homogenised preparations	30	X
1602201000	In airtight containers	30	F
1602209000	Other	30	F
1602311000	In airtight containers	30	F
1602319000	Other	30	F
1602321010	Samge-tang ^(k)	30	X

HSK 2015	Description	Base Rate	Staging Category
1602321090	Other	30	X
1602329000	Other	30	X
1602391000	In airtight containers	30	X
1602399000	Other	30	X
1602411000	In airtight containers	30	X
1602419000	Other	27	X
1602421000	In airtight containers	30	X
1602429000	Other	27	X
1602491000	In airtight containers	30	X
1602499000	Other	27	X
1602501000	In airtight containers	72	X
1602509000	Other	72	X
1602901000	In airtight containers	30	X
1602909000	Other	30	X
1603001000	Meat extracts	30	X
1603002000	Meat juices	30	X
1603003000	Fish extracts	30	C
1603004000	Fish juices	30	C
1603009000	Other	30	E
1604111000	In airtight containers	20	B
1604119000	Other	20	B
1604121000	In airtight containers	20	D
1604129000	Other	20	E
1604131000	In airtight containers	20	C
1604139000	Other	20	C
1604141011	In oil	20	B
1604141012	Boiled	20	B
1604141019	Other	20	B
1604141021	In oil	20	G
1604141022	Boiled	20	G
1604141029	Other	20	G
1604141031	In oil	20	B
1604141032	Boiled	20	B
1604141039	Other	20	G
1604149000	Other	20	C
1604151000	In airtight containers	20	F
1604159000	Other	20	F

HSK 2015	Description	Base Rate	Staging Category
1604161000	In airtight containers	20	F
1604169000	Other	20	F
1604171000	In airtight containers	20	E
1604179000	Other	20	E
1604191010	Saury	20	D
1604191020	Horse mackerel	20	F
1604191090	Other	20	F
1604199010	Jerk filefish	20	C
1604199090	Other	20	F
1604201000	Fish pastes	20	D
1604202000	Fish marinade	20	D
1604203000	Fish sausages	20	D
1604204010	Of crab flavor	20	D
1604204090	Other	20	D
1604209000	Other	20	D
1604310000	Caviar	20	C
1604320000	Caviar substitutes	20	C
1605101010	In airtight containers	20	D
1605101091	Red snow crab meat	20	F
1605101099	Other	20	D
1605109000	Other	20	C
1605211000	Breaded	20	X
1605219000	Other	20	X
1605290000	Other	20	G
1605301000	In airtight containers	20	C
1605309000	Other	20	C
1605401000	In airtight containers	20	C
1605409000	Other	20	C
1605511000	In airtight containers	20	X
1605519000	Other	20	G
1605521000	In airtight containers	20	D
1605529000	Other	20	E
1605531000	In airtight containers	20	E
1605539000	Other	20	E
1605541010	In airtight containers	20	C
1605541090	Other	20	C
1605542010	In airtight containers	20	F

HSK 2015	Description	Base Rate	Staging Category
1605542091	Seasoned squid	20	X
1605542099	Other	20	X
1605551000	In airtight containers	20	F
1605559000	Other	20	G
1605561010	In airtight containers	20	C
1605561090	Other	20	G
1605562010	In airtight containers	20	C
1605562090	Other	20	C
1605569010	In airtight containers	20	F
1605569090	Other	20	G
1605571000	In airtight containers	20	E
1605579000	Other	20	E
1605581000	In airtight containers	20	C
1605589000	Other	20	C
1605591010	In airtight containers	20	C
1605591090	Other	20	C
1605592010	In airtight containers	20	F
1605592090	Other	20	G
1605599010	In airtight containers	20	C
1605599090	Other	20	C
1605611000	In airtight containers	20	E
1605619000	Other	20	X
1605621000	In airtight containers	20	C
1605629000	Other	20	C
1605631000	In airtight containers	20	C
1605639000	Other	20	C
1605691000	In airtight containers	20	C
1605699000	Other	20	C
1701121000	Of a polarization not exceeding 98.5°	3	E
1701122000	Of a polarization exceeding 98.5°	3	E
1701130000	Cane sugar specified in Subheading Note 2 to this Chapter	3	C
1701141000	Of a polarization not exceeding 98.5°	3	G
1701142000	Of a polarization exceeding 98.5°	3	A
1701910000	Containing added flavouring or colouring matter	30	H
1701990000	Other	30	H
1702111000	Lactose	49.5	X

HSK 2015	Description	Base Rate	Staging Category
1702119000	Lactose syrup	20	X
1702191000	Lactose	49.5	X
1702199000	Lactose Syrup	20	X
1702201000	Maple sugar	8	F
1702202000	Maple syrup	8	F
1702301000	Glucose	8	E
1702302000	Glucose syrup	8	E
1702401000	Glucose	8	E
1702402000	Glucose syrup	8	E
1702500000	Chemically pure fructose	8	E
1702601000	Fructose	8	E
1702602000	Fructose syrup	8	E
1702901000	Artificial honey	243	X
1702902000	Caramel	8	F
1702903000	Maltose	8	F
1702909000	Other	8	C
1703101000	For use in manufacturing spirits	3	A
1703109000	Other	3	A
1703901000	For use in manufacturing spirits	3	A
1703909000	Other	3	A
1704100000	Chewing gum, whether or not sugar-coated	8	C
1704901000	Liquorice extract, not put up as confectionery	8	C
1704902010	Drops	8	C
1704902020	Caramels	8	C
1704902090	Other	8	C
1704909000	Other	8	C
1801001000	Raw	2	A
1801002000	Roasted	8	A
1802001000	Cocoa shells, husks and skins	8	C
1802009000	Other	8	C
1803100000	Not defatted	5	B
1803200000	Wholly or partly defatted	5	B
1804000000	Cocoa butter, fat and oil.	5	B
1805000000	Cocoa powder, not containing added sugar or other sweetening matter.	5	B
1806100000	Cocoa powder, containing added sugar or other sweetening matter	8	C

HSK 2015	Description	Base Rate	Staging Category
1806201000	Chocolate and chocolate confectionery	8	C
1806209010	Cocoa preparation containing 50 % or more by weight of milk powder	8	C
1806209090	Other	8	C
1806311000	Chocolate and chocolate confectionery	8	C
1806319000	Other	8	C
1806321000	Chocolate and chocolate confectionery	8	C
1806329000	Other	8	C
1806901000	Chocolate and chocolate confectionery	8	C
1806902111	Of prepared dry-milk	36	H
1806902119	Other	40	H
1806902191	Of oatmeal	8	F
1806902199	Other	8	F
1806902210	Of barley flour	8	F
1806902290	Other	513	Y
1806902910	Of malt extract	30	G
1806902920	Of food preparations of goods of headings 04.01 to 04.04	36	H
1806902991	Of oatmeal	8	F
1806902992	Of barley flour	8	F
1806902999	Other	513	Y
1806903010	Of prepared foods obtained by the swelling or roasting of cereals or cereal product	5.4	D
1806903091	Rice in grain form	8	X
1806903099	Other	8	F
1806909010	Cocoa preparation containing 50 % or more by weight of milk powder	8	E
1806909090	Other	8	E
1901101010	Prepared dry milk	36	X
1901101090	Other	40	X
1901109010	Of oatmeal	8	F
1901109090	Other	8	F
1901201000	Of rice flour	513	Y
1901202000	Of barley flour	8	F
1901209000	Other	513	Y
1901901000	Malt extract	30	F
1901902010	Of a fat content, by weight, not exceeding 30 %	36	X

HSK 2015	Description	Base Rate	Staging Category
1901902020	Of a fat content, by weight, exceeding 30 %	36	X
1901909010	Oat meal	8	C
1901909091	Of rice flour	513	Y
1901909092	Of barley flour	8	F
1901909099	Other	513	Y
1902111000	Spaghetti	5	F
1902112000	Macaroni	5	F
1902119000	Other	5	F
1902191000	Noodles	5	F
1902192000	Chinese vermicelli	26% or 206won/kg whichever is the greater	X
1902193000	Naeng-myun ^(k)	5	F
1902199000	Other	5	C
1902200000	Stuffed pasta, whether or not cooked or otherwise prepared	5	F
1902301010	Ramen ^(k)	5	A
1902301090	Other	5	F
1902309000	Other	5	F
1902400000	Couscous	5	A
1903001000	Tapioca	8	C
1903009000	Other	8	C
1904101000	Corn flakes	5.4	E
1904102000	Corn chip	5.4	E
1904103000	Puffed rice	5.4	E
1904109000	Other	5.4	A
1904201000	Of Musli type preparations	45	X
1904209000	Other	5.4	E
1904300000	Bulgur wheat	8	E
1904901010	Steamed or boiled rice	50	X
1904901090	Other	8	X
1904909000	Other	8	E
1905100000	Crispbread	8	C
1905200000	Gingerbread and the like	8	F
1905310000	Sweet biscuits	8	E
1905320000	Waffles and wafers	8	C
1905400000	Rusks, toasted bread and similar toasted products	8	F
1905901010	Bread	8	C

HSK 2015	Description	Base Rate	Staging Category
1905901020	Ship's biscuits	8	F
1905901030	Pastries and cakes	8	C
1905901040	Biscuits, cookies and crackers	5	C
1905901050	Bakers' wares of rice	8	F
1905901090	Other	8	C
1905909010	Empty cachets of a kind suitable for pharmaceutical use	8	F
1905909020	Rice paper	8	F
1905909090	Other	8	C
2001100000	Cucumbers and gherkins	30	F
2001901000	Fruit and nuts	30	C
2001909010	Shallots	30	F
2001909020	Tomatoes	30	E
2001909030	Cauliflower	30	E
2001909040	Sweet corn	30	E
2001909050	Rakkyo	30	X
2001909060	Garlic	30	X
2001909070	Onions	30	X
2001909090	Other	30	C
2002100000	Tomatoes, whole or in pieces	8	F
2002901000	Tomato paste (of a soluble solid, of 24 % or more)	5	A
2002909000	Other	8	E
2003104000	Cultivated mushrooms (<i>Agaricus bisporus</i>)	20	F
2003109000	Other	20	F
2003901000	Oak Mushrooms	20	X
2003902000	Pine Mushrooms	20	X
2003903000	Truffles	20	X
2003909000	Other	20	F
2004100000	Potatoes	18	X
2004901000	Sweet corn	30	F
2004909000	Other	30	X
2005101000	Pureed corn for infant	20	F
2005109000	Other	20	F
2005201000	Croquettes prepared from flakes	20	X
2005209000	Other	20	X
2005400000	Peas (<i>Pisum sativum</i>)	20	X
2005511000	Of small green beans	20	X

HSK 2015	Description	Base Rate	Staging Category
2005512000	Of small red beans	20	X
2005519000	Other	20	X
2005591000	Of small green beans	20	X
2005592000	Of small red beans	20	H
2005599000	Other	20	H
2005600000	Asparagus	20	X
2005700000	Olives	20	F
2005800000	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	15	F
2005910000	Bamboo shoots	20	X
2005991000	Kim-chi(㊦)	20	F
2005992000	Sauerkraut	20	X
2005993000	Aster(<i>Aster Scaber</i> Thunb., <i>Aster Tataricus</i> L. f., <i>Ligularia Fischeri</i> (Ledeb.) Turcz., <i>Solidago Virgaurea</i> Subsp. <i>Asiatica</i> Kitam. ex Hara var. <i>Asiatica</i>)	20	X
2005994000	Korean thistle(<i>Cirsium Setidens</i> (Dunn) Nakai)	20	X
2005999000	Other	20	G
2006001000	Marrons glacés	30	X
2006002000	Pineapples	30	X
2006003000	Ginger	30	F
2006004000	Lotus roots	30	F
2006005000	Peas (<i>Pisum sativum</i>)	20	G
2006006010	Beans shelled	20	F
2006006090	Other	20	F
2006007000	Asparagus	20	F
2006008000	Olive	20	F
2006009010	Sweet corn (<i>Zeamays</i> var. <i>Saccharata</i>)	15	F
2006009020	Bamboo shoots	20	X
2006009030	Of other vegetable	20	X
2006009090	Other	30	X
2007100000	Homogenised preparations	30	D
2007911000	Jams, fruit jellies and marmalades	30	E
2007919000	Other	30	X
2007991000	Jams, fruit jellies and marmalades	30	E
2007999000	Other	30	E
2008111000	Peanut butter	50	H
2008119000	Other	63.9	H

HSK 2015	Description	Base Rate	Staging Category
2008191000	Chestnuts	50	H
2008192000	Coconut	45	C
2008199000	Other	45	D
2008200000	Pineapples	45	E
2008301000	Citrus junos	45	X
2008309000	Other	45	X
2008400000	Pears	45	X
2008500000	Apricots	45	F
2008600000	Cherries	45	F
2008701000	In airtight containers, added sugar	50	X
2008709000	Other	45	X
2008800000	Strawberries	45	E
2008910000	Palm hearts	45	E
2008930000	Cranberries(Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea)	45	E
2008971010	In airtight containers, added sugar	50	X
2008971090	Other	45	X
2008972000	Fruit salad	45	G
2008979000	Other	45	E
2008991000	Grapes	45	G
2008992000	Apples	45	X
2008993000	Popcorn	45	F
2008994000	Salted Japanese pepper	45	X
2008999000	Other	45	E
2009110000	Frozen	54	E
2009120000	Not frozen, of a Brix value not exceeding 20	54	X
2009190000	Other	54	X
2009210000	Of a Brix value not exceeding 20	30	X
2009290000	Other	30	X
2009311000	Lemon juice	50	G
2009312000	Lime juice	50	G
2009319000	Other	54	X
2009391000	Lemon juice	50	X
2009392000	Lime juice	50	G
2009399000	Other	54	X
2009410000	Of a Brix value not exceeding 20	50	G
2009490000	Other	50	G

HSK 2015	Description	Base Rate	Staging Category
2009500000	Tomato juice	30	X
2009610000	Of a Brix value not exceeding 30	45	X
2009690000	Other	45	X
2009710000	Of a Brix value not exceeding 20	45	X
2009790000	Other	45	X
2009810000	Cranberries(Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice	50	G
2009891010	Peach juice	50	H
2009891020	Strawberry juice	50	G
2009891090	Other	50	E
2009892000	Juice of vegetable	30	F
2009901010	Chiefly on the basic of orange juice	50	X
2009901020	Chiefly on the basic of apple juice	50	G
2009901030	Chiefly on the basic of grape juice	50	F
2009901090	Other	50	G
2009902000	Of vegetables	30	F
2009909000	Other	50	F
2101111000	Instant coffee	8	C
2101119000	Other	8	C
2101121000	Preparations of instant coffee	8	C
2101129010	Of containing milk, cream or their substitutes	8	C
2101129090	Other	8	C
2101201000	Of containing sugar, lemon or their substitutes	40	X
2101209011	Of packing with tea bag	40	F
2101209019	Other	40	X
2101209090	Other	40	E
2101301000	Of barley	8	F
2101309000	Other	8	C
2102101000	Brewery yeast	8	F
2102102000	Distillery yeast	8	F
2102103000	Bakery yeast	8	F
2102104000	Culture yeast	8	F
2102109000	Other	8	F
2102201000	Inactive yeasts	8	F
2102202000	Nulook®	8	F
2102203010	Of tablet	8	F

HSK 2015	Description	Base Rate	Staging Category
2102203090	Other	8	F
2102204010	Of tablet	8	F
2102204090	Other	8	F
2102209000	Other	8	F
2102300000	Prepared baking powders	8	F
2103100000	Soya sauce	8	X
2103201000	Tomato ketchup	45	F
2103202000	Tomato sauces	45	F
2103301000	Mustard flour and meal	8	F
2103302000	Prepared mustard	8	F
2103901010	Bean paste	45	F
2103901020	Chinese bean paste	45	F
2103901030	Gochujang ^(k)	35	F
2103901090	Other	45	H
2103909010	Mayonnaise	45	G
2103909020	Instant curry	45	F
2103909030	Mixed seasonings	45	X
2103909040	Maejoo ^(k)	13% or 52won/kg whichever is the greater	X
2103909090	Other	45	F
2104101000	Of meat	18	D
2104102000	Of fish	30	C
2104103000	Of vegetable	18	D
2104109000	Other	18	D
2104200000	Homogenised composite food preparations	30	F
2105001010	Not containing cocoa	8	G
2105001090	Other	8	G
2105009010	Not containing cocoa	8	G
2105009090	Other	8	G
2106101000	Bean-curd	8	F
2106109020	Protein concentrates	8	F
2106109030	Textured protein substances	8	F
2106901010	Cola base	8	A
2106901020	Beverage base of perfumed fruits	8	C
2106901090	Other	8	C
2106902000	Sugar syrups, containing added flavouring or colouring matter	8	E

HSK 2015	Description	Base Rate	Staging Category
2106903011	Ginseng tea	8	X
2106903019	Other	8	X
2106903021	Red ginseng tea	754.3	X
2106903029	Other	754.3	X
2106904010	Laver	8	F
2106904090	Other	8	C
2106909010	Coffee creamer	8	F
2106909021	Of a butter content, by weight, not exceeding 30 %	8	F
2106909022	Of a butter content, by weight, exceeding 30 % but not exceeding 70 %	8	F
2106909023	Of a butter content, by weight, exceeding 70 %	8	F
2106909030	Preparations for use in manufacturing ice cream	8	F
2106909040	Autolyzed yeast and other yeast extracts	8	F
2106909050	Flavors in preparations	8	C
2106909060	Acorn flour	8	F
2106909070	Preparations with a basis of aloe	8	F
2106909080	Of preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5 % vol	30	E
2106909091	Preparations of royal jelly and honey	8	E
2106909099	Other	8	C
2201100000	Mineral waters and aerated waters	8	C
2201901000	Ice and snow	8	F
2201909000	Other	8	C
2202101000	Coloured	8	C
2202109000	Other	8	C
2202901000	Beverage based on ginseng	8	X
2202902000	Beverage of fruit juice	9	D
2202903000	Sikhye ^(k)	8	F
2202909000	Other	8	A
2203000000	Beer made from malt.	30	D
2204100000	Sparkling wine	15	G
2204211000	Red wine	15	X
2204212000	White wine	15	X
2204219000	Other	15	G

HSK 2015	Description	Base Rate	Staging Category
2204291000	Red wine	15	G
2204292000	White wine	15	G
2204299000	Other	15	G
2204300000	Other grape must	30	F
2205100000	In containers holding 2 ℓ or less	15	X
2205900000	Other	15	X
2206001010	Cider	15	F
2206001020	Perry	15	F
2206001090	Other	15	F
2206002010	Cheongju ^(k)	15	F
2206002020	Yakju ^(k)	15	F
2206002030	Takju ^(k)	15	F
2206002090	Other	15	F
2206009010	Wine cooler (added the product of heading 20.09 or 22.02, including being made of grapes)	15	F
2206009090	Other	15	F
2207101000	Roughly distilled alcohol for beverages	10	G
2207109010	Fermented alcohol for manufacture of liquors	270	G
2207109090	Other	30	E
2207200000	Ethyl alcohol and other spirits, denatured, of any strength	8	C
2208201000	Cognac	15	C
2208209000	Other	15	C
2208301000	Scotch whisky	20	F
2208302000	Bourbon whisky	20	F
2208303000	Rye whisky	20	F
2208309000	Other	20	C
2208400000	Rum and other spirits obtained by distilling fermented sugarcane products	20	A
2208500000	Gin and geneva	20	F
2208600000	Vodka	20	F
2208701000	Ginseng wine	20	F
2208702000	Ogarpi ^(k) wine	20	X
2208709000	Other	20	F
2208901000	Brandies other than that of subheading 2208.20	20	F
2208904000	Soju ^(k)	30	B
2208906000	Kaoliang wine	30	F

HSK 2015	Description	Base Rate	Staging Category
2208907000	Tequila	20	F
2208909000	Other	30	C
2209001000	Brewery vinegar	8	F
2209009000	Other	8	C
2301101000	Flours, meals and pellets, of meat or meat offal	9	X
2301102000	Greaves	5	B
2301201000	Flours, meals and pellets of fish	5	C
2301209000	Other	5	D
2302100000	Of maize (corn)	5	B
2302300000	Of wheat	2	A
2302401000	Of rice	5	B
2302409000	Other	5	B
2302500000	Of leguminous plants	5	B
2303100000	Residues of starch manufacture and similar residues	0	A
2303200000	Beet-pulp, bagasse and other waste of sugar manufacture	5	B
2303301000	For feeding	2	B
2303309000	Other	5	A
2304000000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	1.8	A
2305000000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	5	A
2306100000	Of cotton seeds	2	A
2306200000	Of linseed	5	B
2306300000	Of sunflower seeds	5	B
2306410000	Of low erucic acid rape or colza seeds	0	A
2306490000	Other	0	A
2306500000	Of coconut or copra	2	A
2306600000	Of palm nuts or kernels	2	A
2306901000	Of sesamum seeds	63% or 72won/kg whichever is the greater	X
2306902000	Of perilla seeds	5	B
2306903000	Of maize (corn) germ	5	B
2306909000	Other	5	B
2307000000	Wine lees; argol.	5	B
2308001000	Acorns	5	F

HSK 2015	Description	Base Rate	Staging Category
2308002000	Horse-chestnuts	5	F
2308003000	Cotton seed hulls	5	B
2308009000	Other	46.4	X
2309101000	Dog food	5	B
2309102000	Cat food	5	B
2309901010	For pigs	4.2	A
2309901020	For fowls	4.2	A
2309901030	For fish	5	A
2309901040	For bovine	4.2	A
2309901091	Of milk replacer	71	X
2309901099	Other	5	A
2309902010	Chiefly on the basis of inorganic substances or minerals (excluding chiefly on the basis of micro-minerals)	50.6	X
2309902020	Chiefly on the basis of flavourings	50.6	X
2309902091	Automatic approval import items as of December 31,1994 :1. Peckmor, sessalom, calfnectar and pignectar of FCA Feed flavor starter (conc.)2. FCA Feed nectars (conc.)3. FCA Feed protanox 4. FCA Encila (conc.)5. FCA Sugar mate6. Poultry, fish, mineral, calf, hy sugar and cheese of FFI Ade (conc.)7. Pig, hog, cattle, dairy, beef and kanine of FFI Krave (conc.)8. Pig and fresh of FFI Arome (cone., 2X)9. Pecuaroma-poultry Other	5	A
2309902099	Other	50.6	X
2309903010	Chiefly on the basis of antibiotics	5	A
2309903020	Chiefly on the basis of vitamins	5	A
2309903030	Chiefly on the basis of micro minerals	5	A
2309903090	Other	5	A
2309909010	Bait for fishing	5	X
2309909090	Other	50.6	X
2401101000	Flue-cured	20	G
2401102000	Burley	20	G
2401103000	Oriental	20	X
2401109000	Other	20	G
2401201000	Flue-cured	20	G
2401202000	Burley	20	G
2401203000	Oriental	20	G

HSK 2015	Description	Base Rate	Staging Category
2401209000	Other	20	G
2401301000	Stems	20	G
2401302000	Scraps	20	G
2401309000	Other	20	G
2402101000	Cigar	40	E
2402102000	Cheroot	40	E
2402103000	Cigarillos	40	G
2402201000	Filter tip cigarettes	40	X
2402209000	Other	40	X
2402900000	Other	40	G
2403110000	Water pipe tobacco specified in Subheading Note 1 to this Chapter	40	F
2403191000	Pipe tobacco	40	X
2403199000	Other	40	F
2403911000	Tobacco sheets	32.8	G
2403919000	Other	40	G
2403991000	Chewing tobacco	40	G
2403992000	Snuff	40	G
2403993000	Tobacco extracts and essences	40	G
2403994000	Tobacco holding in one's mouth(for example, Snus)	40	G
2403999000	Other	40	G
2501001010	Rock salt	1	A
2501001020	Sea salt made by the heat of the sun	1	D
2501009010	Edible salt	8	D
2501009020	Pure sodium chloride	8	D
2501009090	Other	8	D
2502000000	Unroasted iron pyrites.	2	A
2503000000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	2	A
2504101000	Natural graphite, crystalline	3	A
2504102000	Natural graphite, amorphous	3	A
2504109000	Other	3	A
2504901000	Natural graphite, crystalline	3	A
2504902000	Natural graphite, amorphous	3	A
2504909000	Other	3	A
2505100000	Silica sands and quartz sands	2	A
2505901010	Clayey sand	3	A

HSK 2015	Description	Base Rate	Staging Category
2505901020	Felspathic sand	3	A
2505901090	Other	3	A
2505909000	Other	3	A
2506101000	Containing less than 0.06 % of impurities	3	A
2506102000	Containing not less than 0.06 % but not more than 0.1 % of impurities	3	A
2506103000	Containing more than 0.1 % of impurities	3	A
2506201000	Crude or roughly trimmed	3	A
2506209000	Other	3	A
2507001010	Not calcined	3	A
2507001090	Other	3	A
2507002010	Gairome clays	3	A
2507002020	Kibushi clays	3	A
2507002090	Other	3	A
2507009000	Other	3	A
2508100000	Bentonite	3	A
2508300000	Fire-clay	3	A
2508401000	Acid clay	3	A
2508402000	Decolourising earths and fuller's earth	3	A
2508409000	Other	3	A
2508501000	Andalusite	3	A
2508502000	Kyanite	3	A
2508503000	Sillimanite	3	A
2508600000	Mullite	3	A
2508701000	Shamotte	3	A
2508702000	Dinas earth	3	A
2509000000	Chalk.	3	A
2510101000	Natural calcium phosphates	0	A
2510102000	Natural aluminium calcium phosphates	1	A
2510109000	Other	1	A
2510201000	Natural calcium phosphates	3	A
2510202000	Natural aluminium calcium phosphates	3	A
2510209000	Other	3	A
2511100000	Natural barium sulphate (barytes)	3	A
2511200000	Natural barium carbonate (witherite)	3	A
2512000000	Siliceous fossil meals (for example,	3	A

HSK 2015	Description	Base Rate	Staging Category
	kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.		
2513101000	Crude or in irregular pieces, including crushed pumice ("bimskies")	3	A
2513109000	Other	3	A
2513201010	Emery	3	A
2513201020	Natural corundum	3	A
2513201030	Natural garnet	3	A
2513201090	Other	3	A
2513202010	Emery	3	A
2513202020	Natural corundum	3	A
2513202030	Natural garnet	3	A
2513202090	Other	3	A
2514001000	Crude or roughly trimmed	3	A
2514009000	Other	3	A
2515111000	Marble	3	A
2515112000	Travertine	3	A
2515121000	Marble	3	A
2515122000	Travertine	3	A
2515200000	Ecaussine and other calcareous monumental or building stone; alabaster	3	A
2516110000	Crude or roughly trimmed	3	A
2516120000	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	3	A
2516201000	Crude or roughly trimmed	3	A
2516209000	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	3	A
2516901000	Crude or roughly trimmed	3	A
2516909000	Other	3	A
2517101000	Pebbles	3	A
2517102000	Broken or crushed stone	3	A
2517109000	Other	3	A
2517200000	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	3	A
2517300000	Tarred macadam	3	A
2517410000	Of marble	3	A

HSK 2015	Description	Base Rate	Staging Category
2517491000	Of basalt	3	A
2517492000	Of granite	3	A
2517499000	Other	3	A
2518100000	Dolomite, not calcined or sintered	3	A
2518200000	Calcined or sintered dolomite	3	A
2518300000	Dolomite ramming mix	3	A
2519100000	Natural magnesium carbonate (magnesite)	3	A
2519901000	Fused or dead-burned magnesia	3	A
2519902000	Natural magnesium oxide	3	A
2519909000	Other	3	A
2520101000	Gypsum	5	A
2520102000	Anhydrite	5	A
2520201000	Specially calcined or finely ground for use in dentistry	5	A
2520209000	Other	5	A
2521001000	Limestone	3	A
2521009000	Other	3	A
2522100000	Quicklime	3	A
2522200000	Slaked lime	3	A
2522300000	Hydraulic lime	3	A
2523100000	Cement clinkers	5	A
2523210000	White cement, whether or not artificially coloured	5	A
2523290000	Other	5	A
2523300000	Aluminous cement	8	A
2523901000	Slag cements	5	A
2523909000	Other	5	A
2524100000	Crocidolite	5	A
2524901000	Amosite	5	A
2524902000	Chrysotile	5	A
2524909000	Other	5	A
2525100000	Crude mica and mica rifted into sheets or splittings	3	A
2525200000	Mica powder	3	A
2525300000	Mica waste	3	A
2526101000	Whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular shape (including square)	3	A
2526109000	Other	3	A

HSK 2015	Description	Base Rate	Staging Category
2526200000	Crushed or powdered	5	A
2528001000	Natural sodium borates and concentrates thereof(whether or not calcined)	3	A
2528002000	Calcium borates	3	A
2528003000	Magnesium chloroborate	3	A
2528004000	Natural boric acid	3	A
2528009000	Other	3	A
2529100000	Feldspar	3	A
2529211000	Powder	2	A
2529219000	Other	2	A
2529221000	Powder	2	A
2529229000	Other	2	A
2529301000	Leucite	2	A
2529302000	Nepheline	2	A
2529303000	Nepheline syenite	2	A
2530101000	Vermiculite	3	A
2530102000	Perlites and chlorites	3	A
2530200000	Kieserite, epsomite (natural magnesium sulphates)	3	A
2530901000	Natural arsenic sulfides	3	A
2530902000	Pyrolusite (manganese ore) suitable for manufacturing dry batteries	3	A
2530903000	Strontianite	3	A
2530904000	Cinnabar	3	A
2530905000	Pyrophyllite	3	A
2530906000	Zeolites	3	A
2530907000	Alunites	3	A
2530908000	Wollastonites	3	A
2530909010	Pottery stone	3	A
2530909020	Sericites	3	A
2530909030	Earth colours	8	A
2530909040	Natural micaceous iron oxides	8	A
2530909050	Natural cryolite and natural chiolite	3	A
2530909091	Natural calcium carbonate	3	A
2530909099	Other	3	A
2601111000	Red haematite	0	A
2601112000	Magnetite	0	A
2601119000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
2601121000	Red haematite	0	A
2601122000	Magnetite	0	A
2601129000	Other	0	A
2601200000	Roasted iron pyrites	1	A
2602000000	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.	0	A
2603000000	Copper ores and concentrates.	0	A
2604000000	Nickel ores and concentrates.	0	A
2605000000	Cobalt ores and concentrates.	0	A
2606000000	Aluminium ores and concentrates.	0	A
2607000000	Lead ores and concentrates.	0	A
2608000000	Zinc ores and concentrates.	0	A
2609000000	Tin ores and concentrates.	0	A
2610000000	Chromium ores and concentrates.	0	A
2611001000	Wolframite	0	A
2611002000	Scheelite	0	A
2611009000	Other	0	A
2612100000	Uranium ores and concentrates	0	A
2612200000	Thorium ores and concentrates	0	A
2613100000	Roasted	0	A
2613900000	Other	0	A
2614001000	Rutile	0	A
2614002000	Anatase	0	A
2614009000	Other	0	A
2615100000	Zirconium ores and concentrates	0	A
2615901000	Niobium ores and concentrates	0	A
2615902000	Tantalum ores and concentrates	0	A
2615903000	Vanadium ores and concentrates	0	A
2616100000	Silver ores and concentrates	0	A
2616901000	Gold ores and concentrates	0	A
2616902000	Platinum ores and concentrates (including ores and concentrates of platinum group)	0	A
2617100000	Antimony ores and concentrates	0	A
2617901000	Mercury ores and concentrates	0	A
2617902000	Germanium ores and concentrates	0	A
2617903000	Beryllium ores and concentrates	0	A

HSK 2015	Description	Base Rate	Staging Category
2617904000	Bismuth ores and concentrates	0	A
2617909000	Other	0	A
2618000000	Granulated slag (slag sand) from the manufacture of iron or steel.	2	A
2619001010	Blast furnace slag	2	A
2619001090	Other	2	A
2619002000	Dross	2	A
2619003000	Scalings	2	A
2619009000	Other	2	A
2620110000	Hard zinc spelter	2	A
2620190000	Other	2	A
2620210000	Leaded gasoline sludges and leaded anti-knock compound sludges	2	A
2620290000	Other	2	A
2620300000	Containing mainly copper	2	A
2620400000	Containing mainly aluminium	2	A
2620600000	Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	2	A
2620910000	Containing antimony, beryllium, cadmium, chromium or their mixtures	2	A
2620990000	Other	2	A
2621100000	Ash and residues from the incineration of municipal waste	2	A
2621900000	Other	2	A
2701110000	Anthracite	0	A
2701121000	Coking coal, heavy	0	A
2701122000	Other coking coal	0	A
2701129010	Containing a volatile matter less than 22 % by weight (on a dry, mineral-matter-free basis)	0	A
2701129090	Other	0	A
2701190000	Other coal	0	A
2701201000	Briquettes	1	A
2701202000	Ovoids	1	A
2701209000	Other	1	A
2702100000	Lignite, whether or not pulverised, but not agglomerated	1	A
2702200000	Agglomerated lignite	1	A
2703001000	Not agglomerated	1	A
2703002000	Agglomerated	1	A

HSK 2015	Description	Base Rate	Staging Category
2704001010	Of coal	3	B
2704001090	Other	3	B
2704002000	Semi-coke	3	A
2704003000	Retort carbon	3	A
2705000000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	5	A
2706001000	Coal tars	5	B
2706002000	Tars from lignit or peat	5	A
2706009000	Other	5	A
2707100000	Benzol (benzene)	3	A
2707200000	Toluol (toluene)	3	A
2707300000	Xylol (xylenes)	3	A
2707400000	Naphthalene	5	A
2707500000	Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250°C by the ASTM D 86 method	5	A
2707910000	Creosote oils	5	A
2707991000	Solvent naphtha	5	A
2707992000	Anthracene	5	A
2707993000	Phenols	8	A
2707999000	Other	5	A
2708100000	Pitch	5	A
2708200000	Pitch coke	5	A
2709001010	Of a specific gravity more than 0.796 but not more than 0.841 at 15°C	3	A
2709001020	Of a specific gravity more than 0.841 but not more than 0.847 at 15°C	3	A
2709001030	Of a specific gravity more than 0.847 but not more than 0.855 at 15°C	3	A
2709001040	Of a specific gravity more than 0.855 but not more than 0.869 at 15°C	3	A
2709001050	Of a specific gravity more than 0.869 but not more than 0.885 at 15°C	3	A
2709001060	Of a specific gravity more than 0.885 but not more than 0.899 at 15°C	3	A
2709001070	Of a specific gravity more than 0.899 but not more than 0.904 at	3	A

HSK 2015	Description	Base Rate	Staging Category
	15°C		
2709001080	Of a specific gravity more than 0.904 but not more than 0.966 at 15°C	3	B
2709001090	Other	3	A
2709002000	Crude oils obtained from bituminous minerals	3	A
2710121000	Motor spirit	3	E
2710122000	Aviation spirit	3	E
2710123000	Propylene tetramer	5	E
2710124000	Naphtha	0	A
2710125000	Natural gas liquid	0	A
2710129000	Other	5	E
2710191010	Jet fuel	5	E
2710191090	Other	5	E
2710192010	Kerosene	3	E
2710192020	Jet fuel	3	E
2710192030	n-paraffine	5	B
2710192090	Other	5	E
2710193000	Gas oils	3	X
2710194010	Light fuel oil (bunker A)	3	B
2710194020	Fuel oil (bunker B)	3	B
2710194030	Bunker C	3	B
2710194090	Other	5	E
2710195010	Raw oils	7	A
2710195020	Lubricating base oil	7	A
2710196000	Extender oil	8	A
2710197110	Aviation engine oil	7	A
2710197120	Engine oil for automotive	7	B
2710197130	Engine oil for marine use	7	E
2710197210	Cylinder oil	7	A
2710197220	Spindle oil	7	A
2710197230	Gear oil	7	A
2710197240	Turbine oil	7	A
2710197250	Refrigerating machine oil	7	A
2710197310	Compound oil	7	A
2710197320	Liquid paraffin	7	A
2710197330	Automatic transmission fluid	7	A
2710197410	Anti-corrosive oil	7	A

HSK 2015	Description	Base Rate	Staging Category
2710197420	Cutting oil	7	A
2710197430	Cleansing oil	7	A
2710197440	Mould release oil	7	A
2710197450	Hydraulic brake oil	7	A
2710197510	Process oil	7	A
2710197520	Insulating oil	7	A
2710197530	Heat treating oil	7	A
2710197540	Heat transfer oil	7	A
2710197900	Other	7	E
2710198010	Containing aluminium as additive	8	A
2710198020	Containing calcium as additive	8	A
2710198030	Containing sodium as additive	8	A
2710198040	Containing lithium as additive	8	A
2710198090	Other	8	E
2710199000	Other	8	E
2710201010	Motor spirit	5	E
2710201020	Aviation spirit	5	E
2710201030	Propylene tetramer	5	E
2710201040	Naphtha	0	A
2710201050	Natural gas liquid	0	A
2710201090	Other	5	E
2710209110	Jet fuel	5	E
2710209190	Other	5	E
2710209210	Kerosene	5	E
2710209220	Jet fuel	5	E
2710209230	n-paraffine	5	A
2710209290	Other	5	E
2710209300	Gas oils	5	X
2710209410	Light fuel oil (bunker A)	5	B
2710209420	Fuel oil (bunker B)	5	B
2710209430	Bunker C	5	A
2710209490	Other	5	E
2710209510	Raw oils	7	A
2710209520	Lubricating base oil	7	A
2710209600	Extender oil	8	A
2710209711	Aviation engine oil	7	A
2710209712	Engine oil for automotive	7	A

HSK 2015	Description	Base Rate	Staging Category
2710209713	Engine oil for marine use	7	E
2710209721	Cylinder oil	7	A
2710209722	Spindle oil	7	A
2710209723	Gear oil	7	A
2710209724	Turbine oil	7	A
2710209725	Refrigerating machine oil	7	A
2710209731	Compound oil	7	A
2710209732	Liquid paraffin	7	A
2710209733	Automatic transmission fluid	7	A
2710209741	Anti corrosive oil	7	A
2710209742	Cutting oil	7	A
2710209743	Cleansing oil	7	A
2710209744	Mould release oil	7	A
2710209745	Hydraulic brake oil	7	A
2710209751	Process oil	7	A
2710209752	Insulating oil	7	A
2710209753	Heat treating oil	7	A
2710209754	Heat transfer oil	7	A
2710209790	Other	7	A
2710209810	Containing aluminium as additive	8	A
2710209820	Containing calcium as additive	8	A
2710209830	Containing sodium as additive	8	A
2710209840	Containing lithium as additive	8	A
2710209890	Other	8	A
2710209900	Other	8	A
2710911010	Of motor spirit, aviation spirit and jet fuel	3	E
2710911020	Of naphtha and natural gas liquid	0	A
2710911090	Other	5	E
2710912010	Of kerosene and jet fuel	3	E
2710912090	Other	5	E
2710913000	Of gas oils	3	X
2710914010	Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C	3	B
2710914090	Other	5	E
2710915000	Of raw oils, lubricating oil (other than extender oil) and lubricating base oil	7	A
2710919000	Other	8	E

HSK 2015	Description	Base Rate	Staging Category
2710991010	Of motor spirit, aviation spirit and jet fuel	3	E
2710991020	Of naphtha and natural gas liquid	0	A
2710991090	Other	5	E
2710992010	Of kerosene and jet fuel	3	E
2710992090	Other	5	E
2710993000	Of gas oils	3	X
2710994010	Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C	3	B
2710994090	Other	5	E
2710995000	Of raw oils, lubricating oil (other than extender oil) and lubricating base oil	7	A
2710999000	Other	8	E
2711110000	Natural gas	3	C
2711120000	Propane	3	C
2711130000	Butanes	3	A
2711141000	Ethylene	5	A
2711142000	Propylene	5	A
2711143000	Butylene	5	A
2711144000	Butadiene	5	A
2711190000	Other	5	E
2711210000	Natural gas	3	A
2711290000	Other	5	E
2712101000	Vaseline	8	A
2712109000	Other	8	A
2712200000	Paraffin wax containing by weight less than 0.75 % of oil	8	A
2712901010	Slack wax and scale wax	8	A
2712901020	Microcrystalline wax	8	A
2712901090	Other	8	A
2712909010	Montan wax	8	A
2712909020	Peat wax	8	A
2712909030	Ceresin wax	8	A
2712909040	Synthetic paraffin wax	8	A
2712909090	Other	8	A
2713110000	Not calcined	5	A
2713120000	Calcined	5	A
2713200000	Petroleum bitumen	5	A
2713900000	Other residues of petroleum oils or of oils obtained from bituminous	5	A

HSK 2015	Description	Base Rate	Staging Category
	minerals		
2714100000	Bituminous or oil shale and tar sands	5	A
2714901000	Bitumen and asphalt, natural	5	A
2714902000	Asphaltites	5	A
2714903000	Asphaltic rock	5	A
2715001000	Cut-backs	5	A
2715002000	Emulsions or stable suspensions of asphalt, bitumen, pitch or tar	5	A
2715003000	Mastics	5	A
2715009000	Other	5	A
2716000000	Electrical energy.	5	A
2801100000	Chlorine	5.5	A
2801200000	Iodine	5.5	A
2801301000	Fluorine	5.5	A
2801302000	Bromine	5.5	A
2802001000	Sulphur, sublimed	5	A
2802002000	Sulphur, precipitated	5	A
2802003000	Colloidal sulfur	5	A
2803001000	Acetylene black	5.5	A
2803009011	For manufacturing secondary batteries	5	A
2803009019	Other	5.5	A
2803009090	Other	5.5	A
2804100000	Hydrogen	5.5	A
2804210000	Argon	5.5	A
2804291000	Helium	5.5	A
2804292000	Neon	5.5	A
2804293000	Krypton	5.5	A
2804294000	Xenon	5.5	A
2804299000	Other	5.5	A
2804300000	Nitrogen	5.5	A
2804400000	Oxygen	5.5	A
2804501000	Boron	5.5	A
2804502000	Tellurium	5.5	A
2804610000	Containing by weight not less than 99.99 % of silicon	3	A
2804690000	Other	5	A
2804701000	Yellow phosphorous	5	A
2804709000	Other	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2804800000	Arsenic	5.5	A
2804900000	Selenium	5.5	A
2805110000	Sodium	5.5	A
2805120000	Calcium	5.5	A
2805190000	Other	5.5	A
2805301000	Cerium group	5.5	A
2805302000	Terbium group	5.5	A
2805303000	Erbium group	5.5	A
2805304000	Yttrium	5.5	A
2805305000	Scandium	5.5	A
2805309000	Other	5.5	A
2805400000	Mercury	5.5	A
2806100000	Hydrogen chloride (hydrochloric acid)	5.5	A
2806200000	Chlorosulphuric acid	5.5	A
2807001010	For making semiconductor	5.5	A
2807001090	Other	5.5	A
2807002000	Oleum	5.5	A
2808001010	For making semiconductor	5.5	A
2808001090	Other	5.5	A
2808002000	Sulphonitric acids	5.5	A
2809100000	Diphosphorus pentoxide	5.5	A
2809201010	For making semiconductor	5.5	A
2809201090	Other	5.5	A
2809202010	Metaphosphoric acid	5.5	A
2809202020	Pyrophosphoric acid	5.5	A
2809202090	Other	5.5	A
2810001010	Diboron trioxide	5.5	A
2810001090	Other	5.5	A
2810002000	Ortho boric acid	5.5	A
2810003000	Meta boric acid	5.5	A
2810009000	Other	5.5	A
2811111000	For making semiconductor	5.5	A
2811119000	Other	5.5	A
2811191000	Hydrogensulphide	5.5	A
2811192000	Hydrobromic acid	5.5	A
2811193000	Sulphamic acid	5.5	A
2811194000	Perchloric acid	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2811195000	Chloric acid	5.5	A
2811196000	Hypophosphorous acid	5.5	A
2811197000	Phosphorous acid	5.5	A
2811198000	Arsenic acid	5.5	A
2811199010	Hydrogen cyanide	5.5	A
2811199090	Other	5.5	A
2811210000	Carbon dioxide	5.5	A
2811221000	White carbon	5.5	A
2811229010	Silicagel	5.5	A
2811229090	Other	5.5	A
2811291000	Carbon monoxide	5.5	A
2811292000	Nitrous oxide	5.5	A
2811293000	Nitrogen dioxide	5.5	A
2811294000	Arsenic trioxide	5.5	A
2811295000	Arsenic pentoxide	5.5	A
2811299000	Other	5.5	A
2812101010	Iodine trichloride	5	A
2812101020	Phosphorous trichloride	5	A
2812101030	Phosphorous pentachloride	5	A
2812101040	Arsenic trichloride	5	A
2812101050	Sulphur monochloride	5	A
2812101060	Sulphur dichloride	5	A
2812101090	Other	5	A
2812102010	Thionyl chloride	5	A
2812102020	Carbonyl dichloride (phosgene)	5	A
2812102030	Phosphorous oxychloride	5	A
2812102090	Other	5	A
2812901000	Boron trifluoride	5.5	A
2812902000	Sulphur hexafluoride	5.5	A
2812909000	Other	5.5	A
2813100000	Carbon disulphide	5.5	A
2813901020	Phosphorous pentasulphide	5.5	A
2813901090	Other	5.5	A
2813902010	Diarsenic pentasulphide	5.5	A
2813902090	Other	5.5	A
2813903000	Silicon sulphide	5.5	A
2813909000	Other	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2814100000	Anhydrous ammonia	1	A
2814200000	Ammonia in aqueous solution	2	A
2815110000	Solid	5.5	A
2815120000	In aqueous solution (soda lye or liquid soda)	8	A
2815200000	Potassium hydroxide (caustic potash)	5.5	A
2815301000	Sodium peroxide	5.5	A
2815302000	Potassium peroxide	5.5	A
2816101000	Magnesium hydroxide	5.5	A
2816102000	Magnesium peroxide	5.5	A
2816400000	Oxides, hydroxides and peroxides, of strontium or barium	5.5	A
2817001000	Zinc oxide	5.5	A
2817002000	Zinc peroxide	5.5	A
2818101000	Sized grains	3	A
2818109000	Other	3	A
2818200000	Aluminium oxide, other than artificial corundum	1	A
2818301000	Alumina gel	5.5	A
2818309000	Other	5.5	A
2819100000	Chromium trioxide	5.5	A
2819901010	Chromic oxides	5.5	A
2819901090	Other	5.5	A
2819902000	Chromium hydroxides	5.5	A
2820100000	Manganese dioxide	5	A
2820901000	Manganese oxide	5.5	A
2820902000	Manganic oxide	5.5	A
2820909000	Other	5.5	A
2821101000	Iron oxides	5.5	A
2821102000	Iron hydroxides	5.5	A
2821200000	Earth colours	5.5	A
2822001010	Cobaltic oxide	5.5	A
2822001091	For manufacturing secondary battery	3	A
2822001099	Other	5.5	A
2822002010	Cobaltous hydroxide	5.5	A
2822002090	Other	5.5	A
2823001000	Anatase type	5.5	A
2823009000	Other	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2824100000	Lead monoxide (litharge, massicot)	5.5	A
2824901000	Red lead and orange lead	5.5	A
2824909000	Other	5.5	A
2825101000	Hydrazine hydrate	5.5	A
2825109010	Hydrazine	5.5	A
2825109020	Inorganic salts of hydrazine	5.5	A
2825109030	Hydroxylamine	5.5	A
2825109041	Hydroxyl ammonium chloride (hydroxylamine hydrochloride)	5.5	A
2825109049	Other	5.5	A
2825201000	Lithium oxide	5.5	A
2825202000	Lithium hydroxide	5	A
2825301000	Vanadic pentoxide	1	A
2825309000	Other	3	A
2825401000	Nickel oxides	5.5	A
2825402000	Nickel hydroxides	5.5	A
2825501000	Copper oxides	5.5	A
2825502010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2825502090	Other	5.5	A
2825601000	Germanium oxides	5.5	A
2825602000	Zirconium dioxide	5.5	A
2825701000	Molybdenum oxides	3	A
2825702000	Molybdenum hydroxide	5.5	A
2825800000	Antimony oxides	5.5	A
2825901010	Calcium oxide	5.5	A
2825901020	Tungsten oxides	1	A
2825901030	Tin oxides	5.5	A
2825901090	Other	5.5	A
2825902010	Calcium hydroxide	5.5	A
2825902020	Manganese hydroxides	5.5	A
2825902030	Tungsten hydroxides	5.5	A
2825902040	Tin hydroxides	5.5	A
2825902090	Other	5.5	A
2825903010	Nickel peroxides	5.5	A
2825903090	Other	5.5	A
2825909000	Other	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2826120000	Of aluminium	5.5	A
2826191000	Calcium fluoride	5.5	A
2826193010	Potassium hydrogen fluoride	5.5	A
2826193090	Other	5.5	A
2826194000	Ammonium or sodium fluoride	5.5	A
2826195000	Tungsten Hexafluoride(WF6)	5.5	A
2826199000	Other	5.5	A
2826300000	Sodium hexafluoroaluminate (synthetic cryolite)	5.5	A
2826901000	Artificial chiolite	5.5	A
2826902000	Calcium fluorosilicate	5.5	A
2826903000	Fluoroborates	5.5	A
2826904000	Fluorophosphates	5.5	A
2826905000	Fluorosulphates	5.5	A
2826906000	Fluorosilicates of sodium or of potassium	5.5	A
2826909000	Other	5.5	A
2827100000	Ammonium chloride	5.5	A
2827200000	Calcium chloride	5.5	A
2827310000	Of magnesium	5.5	A
2827320000	Of aluminium	5.5	A
2827350000	Of nickel	5.5	A
2827391000	Of copper	5.5	A
2827399000	Other	5.5	A
2827411000	Copper chloride oxides	5.5	A
2827412010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2827412090	Other	5.5	A
2827491000	Chloride oxides	5.5	A
2827492000	Chloride hydroxides	5.5	A
2827511000	Sodium bromide	5.5	A
2827512000	Potassium bromide	5.5	A
2827591000	Calcium bromide	5.5	A
2827599000	Other	5.5	A
2827601000	Iodide oxides	5.5	A
2827609010	Potassium iodide	5.5	A
2827609090	Other	5.5	A
2828100000	Commercial calcium hypochlorite	5.5	A

HSK 2015	Description	Base Rate	Staging Category
	and other calcium hypochlorites		
2828901010	Sodium hypochlorite	5.5	A
2828901020	Potassium hypochlorite	5.5	A
2828901090	Other	5.5	A
2828902010	Sodium chlorite	5.5	A
2828902020	Aluminium chlorite	5.5	A
2828902090	Other	5.5	A
2828903000	Hypobromites	5.5	A
2829110000	Of sodium	5.5	A
2829191000	Potassium chlorate	5.5	A
2829192000	Barium chlorate	5.5	A
2829199000	Other	5.5	A
2829901010	Sodium perchlorate	5.5	A
2829901020	Ammonium perchlorate	5.5	A
2829901090	Other	5.5	A
2829902010	Bromates	5.5	A
2829902020	Perbromates	5.5	A
2829902030	Iodates	5.5	A
2829902040	Periodates	5.5	A
2830101000	Sodium hydrogen sulphide	5.5	A
2830109000	Other	5.5	A
2830901000	Sulphides	5.5	A
2830902000	Polysulphides	5.5	A
2831101000	Sodium dithionite	5.5	A
2831102000	Sodium sulphonylate (sodium form aldehyde sulphonylate)	5.5	A
2831901000	Dithionites	5.5	A
2831902000	Sulphonylates	5.5	A
2832101000	Sodium bisulphite	5.5	A
2832109000	Other	5.5	A
2832201000	Ammonium sulphite	5.5	A
2832202000	Potassium sulphites	5.5	A
2832203000	Calcium sulphites	5.5	A
2832209000	Other	5.5	A
2832301000	Ammonium thiosulphate	5.5	A
2832302000	Sodium thiosulphate	5.5	A
2832303000	Potassium thiosulphate	5.5	A
2832309000	Other	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2833110000	Disodium sulphate	5.5	A
2833191000	Sodium hydrogen sulphate	5.5	A
2833192000	Disodium disulphate	5.5	A
2833199000	Other	5.5	A
2833210000	Of magnesium	5.5	A
2833221000	For manufacturing secondary batteries	5	A
2833229000	Other	5.5	A
2833240000	Of nickel	5	A
2833251000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2833259000	Other	5.5	A
2833270000	Of barium	5.5	A
2833291000	Iron sulphates	5.5	A
2833292010	For manufacturing secondary batteries	5	A
2833292090	Other	5.5	A
2833293010	For manufacturing secondary batteries	5	A
2833293090	Other	5.5	A
2833299000	Other	5.5	A
2833300000	Alums	5.5	A
2833401000	Diammonium peroxodisulphate	5.5	A
2833402000	Disodium peroxodisulphate	5.5	A
2833403000	Calcium peroxodisulphate	5.5	A
2833409000	Other	5.5	A
2834101000	Sodium nitrite	5.5	A
2834109000	Other	5.5	A
2834210000	Of potassium	5.5	A
2834291000	Barium nitrate	5.5	A
2834299000	Other	5.5	A
2835101010	Sodium hypophosphite	5.5	A
2835101020	Calcium hypophosphite	5.5	A
2835101090	Other	5.5	A
2835102000	Phosphites	5.5	A
2835221000	Of mono-sodium	5.5	A
2835222000	Of disodium	5.5	A
2835240000	Of potassium	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2835250000	Calcium hydrogenorthophosphate ("dicalcium phosphate")	5.5	A
2835260000	Other phosphates of calcium	5.5	A
2835291000	Aluminium phosphate	5.5	A
2835299000	Other polyphosphates	5.5	A
2835310000	Sodium triphosphate (sodium tripolyphosphate)	5.5	A
2835391000	Sodium metaphosphate	5.5	A
2835392000	Sodium pyrophosphate	5.5	A
2835399000	Other	5.5	A
2836200000	Disodium carbonate	3	A
2836300000	Sodium hydrogencarbonate (sodium bicarbonate)	5.5	A
2836400000	Potassium carbonates	5.5	A
2836500000	Calcium carbonate	5.5	A
2836600000	Barium carbonate	5.5	A
2836910000	Lithium carbonates	5	A
2836920000	Strontium carbonate	5.5	A
2836991010	Magnesium carbonate	5.5	A
2836991020	Commercial ammonium carbonate and other ammonium carbonates	5.5	A
2836991031	For manufacturing secondary batteries	5	A
2836991039	Other	5.5	A
2836991090	Other	5.5	A
2836992000	Peroxocarbonates (percarbonates)	5.5	A
2837111000	Sodium cyanides	5.5	A
2837112000	Sodium cyanide oxides	5.5	A
2837191010	Potassium cyanide	5.5	A
2837191020	Copper cyanides	5.5	A
2837191030	Zinc cyanide	5.5	A
2837191090	Other	5.5	A
2837192000	Cyanide oxides	5.5	A
2837201000	Ferrocyanides	5.5	A
2837202000	Ferricyanides	5.5	A
2837209000	Other	5.5	A
2839110000	Sodium metasilicates	5.5	A
2839190000	Other	5.5	A
2839901000	Zirconium silicates	5.5	A
2839902000	Barium silicates	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2839909000	Other	5.5	A
2840110000	Anhydrous	5	A
2840190000	Other	5	A
2840200000	Other borates	5	A
2840300000	Peroxoborates (perborates)	5	A
2841300000	Sodium dichromate	5.5	A
2841501000	Potassium chromate	5.5	A
2841509000	Other	5.5	A
2841610000	Potassium permanganate	5.5	A
2841691000	Manganites	5.5	A
2841692000	Manganates	5.5	A
2841693000	Permanganates	5.5	A
2841700000	Molybdates	5.5	A
2841800000	Tungstates (wolframates)	5	A
2841901000	Stannates	5.5	A
2841902010	Barium titanate	5.5	A
2841902020	Strontium titanate	5.5	A
2841902030	Lead titanate	5.5	A
2841902090	Other	5.5	A
2841903000	Antimonates	5.5	A
2841904000	Ferrates and ferrites	5.5	A
2841905000	Vanadates	5.5	A
2841906000	Bismuthates	5.5	A
2841909000	Other	5.5	A
2842101000	Aluminosilicates	6.5	A
2842109000	Other	5.5	A
2842901000	Salts of selenium acids	5.5	A
2842903000	Double or complex salts containing sulphur	5.5	A
2842905000	Double or complex salts of selenium	5.5	A
2842909000	Other	5.5	A
2843101000	Colloidal silver	5.5	A
2843102000	Colloidal gold	5.5	A
2843103000	Colloidal platinum	5.5	A
2843109000	Other	5.5	A
2843211000	For making semiconductor	5.5	A
2843219000	Other	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2843291000	For making semiconductor	5.5	A
2843299000	Other	5.5	A
2843301000	Potassium gold cyanide for making semiconductor	5.5	A
2843309000	Other	5.5	A
2843901000	Amalgams	5.5	A
2843909010	Platinum compounds	5.5	A
2843909090	Other	5.5	A
2844101000	Natural uranium	0	A
2844102000	Dispersions (containing natural uranium or natural uranium compounds)	0	A
2844109000	Other	0	A
2844201000	Uranium enriched in U235	0	A
2844202000	Dispersions (containing uranium enriched in U235, plutonium or compounds of these products)	0	A
2844209000	Other	0	A
2844301000	Dispersions (containing uranium depleted in U235, thorium or compounds of these products)	0	A
2844309000	Other	0	A
2844401000	Radioactive elements	0	A
2844402000	Radioactive isotopes	0	A
2844403000	Dispersions (containing radioactive elements, isotopes or compound)	0	A
2844409000	Other	0	A
2844500000	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0	A
2845100000	Heavy water (deuterium oxide)	0	A
2845901000	Heavy hydrogen (deuterium)	0	A
2845902000	Isotopes of carbon	0	A
2845909000	Other	0	A
2846100000	Cerium compounds	5	A
2846901000	Yttrium oxide	5	A
2846909000	Other	5	A
2847002000	For making semiconductor	5.5	A
2847009000	Other	5.5	A
2848001000	Of copper (phosphor copper), containing more than 15 % by weight of phosphorus	5.5	A
2848002000	Aluminium phosphide	5.5	A
2848009000	Other	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2849100000	Of calcium	5.5	A
2849200000	Of silicon	5	A
2849901000	Complex carbides	5.5	A
2849909010	Tungsten carbides	5.5	A
2849909090	Other	5.5	A
2850001000	Hydrides	5.5	A
2850002000	Nitrides	5.5	A
2850003000	Azides	5.5	A
2850004000	Silicides	5.5	A
2850005000	Borides	5.5	A
2852101000	Of subheading 2825.90, 2827.39, 2827.49, 2827.60, 2830.90, 2833.29, 2834.29, 2835.39, 2837.19, 2837.20, 2841.50, 2842.10, 2842.90, 2843.90, 2848.00, 2849.90, 2850.00 or 2853.00	5.5	A
2852102000	Of heading 2931, Of subheading 2918.11, 2932.99, 2934.99.9090, 3201.90.2000, 3201.90.4000, 3206.50, 3707.90, 3822.00.1091 or 3822.00.2091	6.5	A
2852103000	Of subheading 2934.99.2000, 3822.00.1092 or 3822.00.2092	6.5	A
2852104000	Of subheading 3502.90 or 3504.00	8	A
2852105000	Of subheading 3822.00.101, 3822.00.102, 3822.00.1093, 3822.00.201, 3822.00.202 or 3822.00.2093	0	A
2852106000	Of subheading 3822.00.1099 or 3822.00.2099	8	A
2852901000	Of subheading 2830.90, 2835.39, 2842.10.9000, 2848.00, 2849.90 or 2850.00	5.5	A
2852902000	Of subheading 2842.10.1000, 2934.99.2000, 2934.99.9090, 3201.90, 3824.90.2100, 3824.90.2200 or 3824.90.2490 to 3824.90.9090	6.5	A
2852903000	Of caseinates and other casein derivatives of subheading 3501.90(excluding those for manufacturing coffee creamer)	20	E
2852904000	Of subheading 3502.90 or 3504.00	8	C
2853001000	Distilled or conductivity water and water of similar purity	5.5	A
2853002000	Compressed air	5.5	A
2853003000	Amalgam	5.5	A
2853004010	Cyanogen chloride	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2853004090	Other	5.5	A
2853005000	Alkali amides	5.5	A
2853009000	Other	5.5	A
2901101000	Butanes	0	A
2901102000	Hexanes	0	A
2901103000	Heptanes	0	A
2901109000	Other	0	A
2901210000	Ethylene	0	A
2901220000	Propene (propylene)	0	A
2901230000	Butene (butylene) and isomers thereof	0	A
2901241000	Buta-1,3-diene	0	A
2901242000	Isoprene	0	A
2901291000	Hexene	0	A
2901292000	Octene	0	A
2901299000	Other	0	A
2902110000	Cyclohexane	5	A
2902191000	Ethylidene Norbornene	5	A
2902199000	Other	5	A
2902200000	Benzene	3	A
2902300000	Toluene	3	A
2902410000	o-xylene	5	A
2902420000	m-xylene	5	A
2902430000	p-xylene	3	A
2902440000	Mixed xylene isomers	3	A
2902500000	Styrene	0	A
2902600000	Ethylbenzene	5	A
2902700000	Cumene	3	A
2902901000	Naphthalene	0	A
2902902000	Methylnaphthalene	0	A
2902903000	Methyl styrene	0	A
2902909000	Other	0	A
2903111000	Chloromethane (methyl chloride)	5.5	A
2903112000	Chloroethane (ethyl chloride)	5.5	A
2903120000	Dichloromethane (methylene chloride)	5.5	A
2903130000	Chloroform (trichloromethane)	5.5	A
2903140000	Carbon tetrachloride	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2903150000	Ethylene dichloride (ISO) (1,2-dichloroethane)	5	A
2903191000	1,1,1-trichloroethane (methyl chloroform)	5.5	A
2903199000	Other	5.5	A
2903210000	Vinyl chloride (chloroethylene)	5.5	A
2903220000	Trichloroethylene	5.5	A
2903230000	Tetrachloroethylene (perchloroethylene)	5.5	A
2903290000	Other	5.5	A
2903310000	Ethylene dibromide (ISO) (1,2-dibromoethane)	5.5	A
2903391000	Bromomethane (methyl bromide)	5.5	A
2903392000	Bromoethane, excluding 1,2-dibromoethane	5.5	A
2903393000	Iodomethane	5.5	A
2903394000	Hexafluoroethane (CFC-116)	5.5	A
2903395000	1,1-difluoro ethane (HFC-152a)	5.5	A
2903396000	1,1,1,2-tetra fluoro ethane (HFC-134a)	5.5	A
2903397000	1,1,3,3,3-pentafluoro-2-(trifluoromethyl)-1-propene	5.5	A
2903399000	Other	5.5	A
2903710000	Chlorodifluoromethane	5.5	A
2903720000	Dichlorotrifluoroethanes	5.5	A
2903730000	Dichlorofluoroethanes	5.5	A
2903740000	Chlorodifluoroethanes	5.5	A
2903750000	Dichloropentafluoropropanes	5.5	A
2903761000	Bromochlorodifluoromethane(Halon-1211)	5.5	A
2903762000	Bromotrifluoromethane(Halon-1301)	5.5	A
2903763000	Dibromotetrafluoroethane(Halon-2402)	5.5	A
2903771000	Trichlorofluoromethane	5.5	A
2903772000	Dichlorodifluoromethane	5.5	A
2903773000	Trichlorotrifluoroethanes	5.5	A
2903774010	Dichlorotetrafluoroethane(CFC-114)	5.5	A
2903774020	Chloropentafluoroethane(CFC-115)	5.5	A
2903775000	Chlorotrifluoromethane(CFC-13)	5.5	A
2903776010	Pentachlorofluoroethane(CFC-111)	5.5	A
2903776020	Tetrachlorodifluoroethane(CFC-112)	5.5	A
2903777010	Heptachlorofluoropropanes(CFC-211)	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2903777020	Hexachlorodifluoropropanes(CFC-212)	5.5	A
2903777030	Pentachlorotrifluoropropanes(CFC-213)	5.5	A
2903777040	Tetrachlorotetrafluoropropanes(CFC-214)	5.5	A
2903777050	Trichloropentafluoropropanes(CFC-215)	5.5	A
2903777060	Dichlorohexafluoropropanes(CFC-216)	5.5	A
2903777070	Chloroheptafluoropropanes(CFC-217)	5.5	A
2903779000	Other	5.5	A
2903780000	Other perhalogenated derivatives	5.5	A
2903791110	Dichlorofluoromethane (HCFC-21)	5.5	A
2903791120	Chlorofluoromethane (HCFC-31)	5.5	A
2903791210	Chlorotetrafluoroethanes(HCFC-124)	5.5	A
2903791290	Other	5.5	A
2903791300	Chlorofluoropropanes	5.5	A
2903792000	Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine	5.5	A
2903799000	Other	5.5	A
2903810000	1,2,3,4,5,6-Hexachlorocyclohexane(HCH(ISO)), including lindane(ISO, INN)	5.5	A
2903820000	Aldrin(ISO), chlordane(ISO) and heptachlor(ISO)	5.5	A
2903890000	Other	5.5	A
2903911000	Chlorobenzene	5.5	A
2903919000	Other	5.5	A
2903921000	Hexachlorobenzene(ISO)	5.5	A
2903922000	DDT(ISO)(clofenotane(INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	5.5	A
2903991000	Benzyl chloride	5.5	A
2903992010	1,2,4-Trichlorobenzene	5.5	A
2903992090	Other	5.5	A
2903993000	Benzotrichloride	5.5	A
2903999000	Other	5.5	A
2904101000	Benzene sulphonic acid	5.5	A
2904109000	Other	5.5	A
2904201000	Nitrotoluene	5.5	A
2904209010	Nitrobenzene	5.5	A
2904209020	4-Nitrobiphenyl and its salts	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2904209090	Other	5.5	A
2904901000	2,4-dinitrochlorobenzene	5.5	A
2904902000	p-nitrochlorobenzene	5.5	A
2904903000	Trichloronitromethane (chloropicrin)	5.5	A
2904909000	Other	5.5	A
2905110000	Methanol (methyl alcohol)	2	A
2905121000	Propan-1-ol (propyl alcohol)	5.5	A
2905122010	For making semiconductor	5.5	A
2905122090	Other	5.5	A
2905130000	Butan-1-ol (n-butyl alcohol)	5	A
2905140000	Other butanols	5.5	A
2905161000	2-ethylhexyl alcohol	5.5	A
2905169000	Other	5.5	A
2905171000	Dodecan-1-ol (lauryl alcohol)	5.5	A
2905172000	Hexadecan-1-ol (cetyl alcohol)	5.5	A
2905173000	Octadecan-1-ol (stearyl alcohol)	5.5	A
2905191000	Heptyl alcohols	5.5	A
2905192000	Nonyl alcohol	5.5	A
2905193000	Isononyl alcohol	3	A
2905194000	Pentanol (amyl alcohol) and isomers thereof	5.5	A
2905199010	3,3-dimethyl butan-2-ol (pinacolyl alcohol)	5	A
2905199020	2-Propyl heptyl alcohol	5	A
2905199030	Isodecyl alcohol	3	A
2905199090	Other	5	A
2905221000	Geraniol, citronellol, linalool, rhodinol and nerol	5	A
2905229000	Other	5	A
2905290000	Other	5	A
2905310000	Ethylene glycol (ethanediol)	3	A
2905320000	Propylene glycol (propane-1,2-diol)	5.5	A
2905391000	1,4-Butanediol	5.5	A
2905392000	Neopentyl glycol	5.5	A
2905399000	Other	5.5	A
2905410000	2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	5.5	A
2905420000	Pentaerythritol	5.5	A
2905430000	Mannitol	8	F

HSK 2015	Description	Base Rate	Staging Category
2905440000	D-glucitol (sorbitol)	8	F
2905450000	Glycerol	8	A
2905490000	Other	5.5	A
2905510000	Ethchlorvynol (INN)	5.5	A
2905590000	Other	5.5	A
2906110000	Menthol	5.5	A
2906120000	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	5.5	A
2906131000	Sterols	5.5	A
2906132000	Inositols	5.5	A
2906191000	Borneol	5.5	A
2906192000	Terpineols	5.5	A
2906199000	Other	5.5	A
2906210000	Benzyl alcohol	5.5	A
2906291000	Phenylethyl alcohol	5.5	A
2906292000	Phenylpropyl alcohol	5.5	A
2906293000	Cinnamyl alcohol	5.5	A
2906299000	Other	5.5	A
2907111000	Phenol	5.5	A
2907112000	Salts of phenol	5.5	A
2907121000	Cresols	5.5	A
2907122000	Salts of cresols	5.5	A
2907131000	Octylphenol	5.5	A
2907132000	Nonylphenol	5	A
2907139000	Other	5.5	A
2907151000	Naphthols	5.5	A
2907152000	Salts of naphthols	5.5	A
2907191000	Thymol	5.5	A
2907192000	Xylenols and their salts	5.5	A
2907199000	Other	5.5	A
2907211000	Resorcinol	5.5	A
2907212000	Salts of resorcinol	5.5	A
2907221000	Hydroquinone	5.5	A
2907222000	Salts of hydroquinone	5.5	A
2907231000	4,4'-Isopropylidenediphenol (bisphenol A)	5.5	A
2907232000	Salts of 4,4'-isopropylidenediphenol (bisphenol A)	5.5	A
2907291000	Catechol	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2907299000	Other	5.5	A
2908110000	Pentachlorophenol (ISO)	5	A
2908191000	Chlorophenols, excluding pentachlorophenol	5	A
2908192000	Tetra bromo bisphenol-A	5	A
2908193000	Tribromophenol	5	A
2908199000	Other	5	A
2908910000	Dinoseb (ISO) and its salts	5.5	A
2908920000	4,6-Dinitro-o-cresol[DNOC(ISO)] and its salts	5.5	A
2908991000	Naphthol sulphonic acids and their salts	5.5	A
2908992000	Phenol sulphonic acids	5.5	A
2908993000	Nitrated derivatives and their salts	5.5	A
2908994000	Nitrosated derivatives and their salts	5.5	A
2908999000	Other	5.5	A
2909110000	Diethyl ether	5.5	A
2909191000	Bis (chloromethyl) ether	5.5	A
2909192000	Methyl tertiary butyl ether	5.5	A
2909199000	Other	5.5	A
2909200000	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	A
2909301000	Anisole	5.5	A
2909302000	Anethole	5.5	A
2909303000	Diphenylether	5.5	A
2909304000	Ambrette musk	5.5	A
2909305000	Decabromodiphenyl oxide	5.5	A
2909309010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2909309090	Other	5.5	A
2909410000	2,2'-Oxydiethanol (diethylene glycol, digol)	5.5	A
2909430000	Monobutyl ethers of ethylene glycol or of diethylene glycol	5.5	A
2909441000	Monomethyl ethers of ethylene glycol or of diethylene glycol	5.5	A
2909449000	Other	5.5	A
2909491000	Triethylene glycol	5.5	A
2909499000	Other	5.5	A
2909501000	Eugenol	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2909502000	Isoeugenol	5.5	A
2909503000	Ether-alcohol-phenols	5.5	A
2909509000	Other	5.5	A
2909601000	Alcohol peroxides	5.5	A
2909602000	Dicumyl peroxide	5.5	A
2909603000	Methyl ethyl ketone peroxide	5.5	A
2909609000	Other	5.5	A
2910100000	Oxirane (ethylene oxide)	5	A
2910200000	Methyloxirane (propylene oxide)	5.5	A
2910300000	1-Chloro-2,3-epoxypropane (epichlorohydrin)	5.5	A
2910400000	Dieldrin (ISO, INN)	5.5	A
2910900000	Other	5.5	A
2911001010	Acetals	5.5	A
2911001020	Hemiacetals	5.5	A
2911009000	Other	5.5	A
2912110000	Methanal (formaldehyde)	5.5	A
2912120000	Ethanal (acetaldehyde)	5.5	A
2912191000	Citronellaldehyde	5.5	A
2912192000	Citral	5.5	A
2912193000	Butanal (butyraldehyde, normal isomer)	5.5	A
2912199000	Other	5.5	A
2912210000	Benzaldehyde	5.5	A
2912292000	Phenylacetaldehyde	5.5	A
2912293000	Cinnamaldehyde	5.5	A
2912294000	Alpha-amylcinnamaldehyde	5.5	A
2912295000	Cyclamen aldehyde	5.5	A
2912299000	Other	5.5	A
2912410000	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5	A
2912420000	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	5.5	A
2912491000	3,4,5-trimethoxybenz-aldehyde	5.5	A
2912499000	Other	5.5	A
2912501000	Trioxan	5.5	A
2912502000	Paraldehyde	5.5	A
2912503000	Metaldehyde	5.5	A
2912509000	Other	5.5	A
2912600000	Paraformaldehyde	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2913000000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	5.5	A
2914110000	Acetone	5.5	A
2914120000	Butanone (methyl ethyl ketone)	3	A
2914130000	4-Methylpentan-2-one (methyl isobutyl ketone)	5.5	A
2914191000	3,3-dimethyl-2-butanone (pinacolone)	5.5	A
2914199000	Other	5.5	A
2914221000	Cyclohexanone	5	A
2914222000	Methylcyclohexanones	5	A
2914231000	Ionones	5	A
2914232000	Methylionones	5	A
2914291000	Jasmone	5	A
2914299000	Other	5	A
2914310000	Phenylacetone (phenylpropan-2-one)	5.5	A
2914390000	Other	5.5	A
2914401000	Diacetone alcohol (4-Hydroxy-4-methylpentane-2-one)	5.5	A
2914409000	Other	5.5	A
2914501000	Ketone-phenols	5.5	A
2914509000	Other	5.5	A
2914610000	Anthraquinone	5.5	A
2914691000	Derivatives of anthraquinone	5.5	A
2914699010	Quinone-alcohols, quinonephenols, and quinone-aldehydes	5.5	A
2914699090	Other	5.5	A
2914701000	Ketone musk	5	A
2914709010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2914709090	Other	5	A
2915110000	Formic acid	5.5	A
2915121000	Calcium formate	5.5	A
2915122000	Ammonium formate	5.5	A
2915129000	Other	5.5	A
2915131000	Methyl formate	5.5	A
2915132000	2-ethylhexylchloroformate	5.5	A
2915139000	Other	5.5	A
2915210000	Acetic acid	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2915240000	Acetic anhydride	5.5	A
2915291000	Calcium acetate	5.5	A
2915292000	Sodium acetate	5.5	A
2915293000	Cobalt acetate	5.5	A
2915299000	Other	5.5	A
2915310000	Ethyl acetate	5.5	A
2915320000	Vinyl acetate	5.5	A
2915331000	For making semiconductor	5.5	A
2915339000	Other	5.5	A
2915360000	Dinoseb (ISO) acetate	5.5	A
2915391000	Amyl acetate	5.5	A
2915392000	Isoamyl acetate	5.5	A
2915393000	Methyl acetate	5.5	A
2915394000	Isobutyl acetate	5.5	A
2915395000	2-Ethoxyethyl acetate	5.5	A
2915399000	Other	5.5	A
2915401000	Monochloroacetic acid	5.5	A
2915409000	Other	5.5	A
2915500000	Propionic acid, its salts and esters	5.5	A
2915600000	Butanoic acids, pentanoic acids, their salts and esters	5.5	A
2915701000	Palmitic acid, its salts and esters	5.5	A
2915702010	Stearic acid	5.5	A
2915702020	Magnesium stearate	5.5	A
2915702030	Lead stearate	5.5	A
2915702040	Zinc stearate	5.5	A
2915702050	Barium stearate	5.5	A
2915702060	Cadmium stearate	5.5	A
2915702070	Calcium stearate	5.5	A
2915702080	Butyl stearate	5.5	A
2915702090	Other	5.5	A
2915901000	Neodecanoilchloride and pivaloylchloride	5.5	A
2915909010	2-ethyl hexoic acid	5.5	A
2915909090	Other	5.5	A
2916111000	Acrylic acid	6.5	A
2916119000	Other	6.5	A
2916121000	Ethyl acrylate	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2916122000	Methyl acrylate	6.5	A
2916123000	Butyl acrylate	6.5	A
2916124000	2-ethyl hexyl acrylate	6.5	A
2916129000	Other	6.5	A
2916131000	Methacrylic acid	6.5	A
2916139000	Other	6.5	A
2916141000	Methyl methacrylate	6.5	A
2916149000	Other	6.5	A
2916151000	Oleic acid, its salts and esters	6.5	A
2916152000	Linoleic acid, its salts and esters	6.5	A
2916153000	Linolenic acid, its salts and esters	6.5	A
2916160000	Binapacryl(ISO)	6.5	A
2916190000	Other	6.5	A
2916201000	Cyclohexane carboxylic acid	6.5	A
2916202000	Cyclopentenyl acetic acid	6.5	A
2916209010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2916209090	Other	6.5	A
2916311000	Benzoic acid	6.5	A
2916312000	Sodium benzoate	6.5	A
2916313000	Benzyl benzoates	6.5	A
2916319010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2916319090	Other	6.5	A
2916321000	Benzoyl peroxide	6.5	A
2916322000	Benzoyl chloride	6.5	A
2916341000	Phenylacetic acid	6.5	A
2916342000	Salts of phenylacetic acid	6.5	A
2916391000	Cinnamic acid	6.5	A
2916399010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2916399090	Other	6.5	A
2917111000	Oxalic acid	6.5	A
2917112000	Salts of oxalic acid	6.5	A
2917113000	Esters of oxalic acid	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2917121000	Adipic acid	6.5	A
2917122000	Salts of adipic acid	6.5	A
2917123010	Dioctyl adipate	6.5	A
2917123090	Other	6.5	A
2917131000	Azelaic acid, its salts and esters	6.5	A
2917132000	Sebacic acid, its salts and esters	6.5	A
2917140000	Maleic anhydride	6.5	B
2917191000	Maleic acid	6.5	A
2917192000	Succinic acid	6.5	A
2917193000	Sodium succinate	6.5	A
2917194000	Diethyl malonate	6.5	A
2917195000	Diisopropyl malonate	6.5	A
2917199000	Other	6.5	A
2917200000	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6.5	A
2917321000	Di-2-ethyl hexyl orthophthalate	6.5	A
2917329000	Other	6.5	A
2917331000	Dinonyl orthophthalate	6.5	A
2917332000	Didecyl orthophthalates	6.5	A
2917341000	Diheptyl orthophthalate	6.5	A
2917342000	Diisodecyl orthophthalate	6.5	A
2917343000	Dibutyl orthophthalates	6.5	A
2917349000	Other	6.5	A
2917350000	Phthalic anhydride	6.5	A
2917361000	Terephthalic acid	3	A
2917369000	Other	6.5	A
2917370000	Dimethyl terephthalate	6.5	A
2917391000	Isophthalic acid	6.5	A
2917392000	Trioctyltrimellitate (T.O.T.M)	6.5	A
2917393000	Trimellitic anhydride	6.5	A
2917399000	Other	6.5	A
2918111000	Lactic acid	6.5	A
2918112000	Salts of lactic acid	6.5	A
2918113000	Esters of lactic acid	6.5	A
2918120000	Tartaric acid	6.5	A
2918131000	Salts of tartaric acid	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2918132000	Esters of tartaric acid	6.5	A
2918140000	Citric acid	6.5	A
2918151010	Calcium citrate	6.5	A
2918151090	Other	6.5	A
2918152000	Esters of citric acid	6.5	A
2918161000	Gluconic acid	6.5	A
2918162000	Salts of gluconic acid	6.5	A
2918163000	Esters of gluconic acid	6.5	A
2918180000	Chlorobenzilate (ISO)	6.5	A
2918191010	Malic acid	6.5	A
2918191020	2,2-diphenyl-2-hydroxyacetic acid (benzilic acid)	6.5	A
2918191090	Other	6.5	A
2918192010	Salts of malic acid	6.5	A
2918192090	Other	6.5	A
2918193010	Esters of malic acid	6.5	A
2918193020	Methyl benzilate	6.5	A
2918193090	Other	6.5	A
2918199000	Other	6.5	A
2918211000	Salicylic acid	6.5	A
2918212010	Sodium salicylate	6.5	A
2918212090	Other	6.5	A
2918221000	O-acetylsalicylic acid	6.5	A
2918222000	Salts of o-acetylsalicylic acid	6.5	A
2918223000	Esters of o-acetylsalicylic acid	6.5	A
2918231010	Methyl salicylate	6.5	A
2918231020	Ethyl salicylate	6.5	A
2918231090	Other	6.5	A
2918232000	Salts of other esters of salicylic acid	6.5	A
2918291000	β -oxynaphthoic acid and its salts	6.5	A
2918299010	Gallic acid	6.5	A
2918299020	Parahydroxynaphthoic acid	6.5	A
2918299030	Parahydroxybenzoic acid	6.5	A
2918299040	Salts and esters of gallic acid	6.5	A
2918299090	Other	6.5	A
2918301000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A

HSK 2015	Description	Base Rate	Staging Category
2918309000	Other	6.5	A
2918910000	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	6.5	A
2918991000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2918999000	Other	6.5	A
2919100000	Tris(2,3-dibromopropyl) phosphate	6.5	A
2919901011	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2919901019	Other	6.5	A
2919901020	Glycerophosphoric acid	6.5	A
2919901090	Other	6.5	A
2919902000	Salts of phosphoric esters	6.5	A
2919909000	Other	6.5	A
2920111000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2920119000	Other	6.5	A
2920191000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2920199010	0,0-dimethyl-0-(3-methyl-4-nitrophenyl) thiophosphate	6.5	A
2920199090	Other	6.5	A
2920901010	Dimethyl sulfate	6.5	A
2920901020	Diethyl sulfate	6.5	A
2920901090	Other	6.5	A
2920902000	Of nitrous and nitric esters	6.5	A
2920903000	Of carbonic esters	6.5	A
2920904010	Dimethyl phosphite	6.5	A
2920904020	Diethyl phosphite	6.5	A
2920904030	Trimethyl phosphite	6.5	A
2920904040	Triethyl phosphite	6.5	A
2920909010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2920909090	Other	6.5	A
2921111010	Methylamine	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2921111020	Salts of methylamine	6.5	A
2921112010	Dimethylamine	6.5	A
2921112020	Salts of dimethylamine	6.5	A
2921113010	Trimethylamine	6.5	A
2921113020	Salts of trimethylamine	6.5	A
2921191000	Dimethylaminoethyl chloride hydrochloride	6.5	A
2921192000	Diethylamine and its salts	6.5	A
2921199010	Dimethyl laurylamine	6.5	A
2921199020	Chlormethine (INN) (bis(2-chloroethyl)methylamine)	6.5	A
2921199030	Bis (2-chloroethyl) ethylamine	6.5	A
2921199040	Trichlormethine (INN) (tris(2-chloroethyl)amine)	6.5	A
2921199050	Di-isopropylamine	6.5	A
2921199060	N,N-diisopropyl-β-aminoethylchloride	6.5	A
2921199070	N,N-Dialkyl(methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines and their protonated salts	6.5	A
2921199090	Other	6.5	A
2921211000	Ethylenediamine	6.5	A
2921212000	Salts of ethylenediamine	6.5	A
2921221000	Hexamethylenediamine	6.5	A
2921222000	Hexamethylenediamine adipate	6.5	A
2921229000	Other	6.5	A
2921291000	Diethylenetriamine	5	A
2921292000	Triethylene tetramine	5	A
2921299000	Other	5	A
2921301000	Cyclohexylamine	6.5	A
2921309000	Other	6.5	A
2921411000	Aniline	6.5	A
2921412000	Salts of aniline	6.5	A
2921421000	Nitrohalogenated derivatives of aniline	6.5	A
2921422000	2,4,5-trichloroaniline	6.5	A
2921429010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2921429090	Other	6.5	A
2921431000	Para-toluidine-m-sulfonic acid and its salts	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2921432000	2-chloro-para-toluidine-5-sulfonic acid and its salts	6.5	A
2921433000	3-amino-6-chlorotoluene-4-sulfonic acid and its salts	6.5	A
2921439010	Toluidines	6.5	A
2921439091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2921439099	Other	6.5	A
2921441000	Diphenylamine	6.5	A
2921449000	Other	6.5	A
2921451000	1-naphthylamine-4-sulfonic acid and its salts	6.5	A
2921459010	1-Naphthylamine (alpha-naphthylamine) and its salts	6.5	A
2921459020	2-Naphthylamine (beta-naphthylamine) and its salts	6.5	A
2921459030	2-naphthylamine-3,6,8-trisulfonic acid and its salts	5	A
2921459090	Other	6.5	A
2921460000	Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	6.5	A
2921491000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2921499000	Other	6.5	A
2921511000	N-phenyl-N'-isopropyl-para-phenylenediamine	6.5	A
2921512000	N-(1,3-Dimethyl butyl)-N'-phenyl-para-phenylenediamine	6.5	A
2921519010	o-phenylene diamine	6.5	A
2921519020	m-phenylene diamine	6.5	A
2921519030	p-phenylene diamine	6.5	A
2921519040	Diaminotoluenes	6.5	A
2921519090	Other	6.5	A
2921591000	3,3-Dichloro benzidine sulfonic acid salts	6.5	A
2921599010	Benzidine	6.5	A
2921599020	Benzidine dihydrochloride	6.5	A
2921599030	4,4'diaminostilbene-2,2'-disulfonic acid and its salts	6.5	A
2921599040	Benzidine's salts other than benzidine dihydrochloride	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2921599050	o-Tolidine and its salts	6.5	A
2921599090	Other	6.5	A
2922111000	Monoethanolamine	6.5	A
2922112000	Salts of monoethanolamine	6.5	A
2922121000	Diethanolamine	6.5	A
2922122000	Salts of diethanolamine	6.5	A
2922131000	Triethanolamine	3	A
2922132000	Salts of triethanolamine	6.5	A
2922140000	Dextropropoxyphene (INN) and its salts	6.5	A
2922191000	Arylethanolamines	6.5	A
2922193010	N,N-Dimethyl-2 aminoethanol and its protonated salts	6.5	A
2922193020	N,N-Diethyl-2-aminoethanol and its protonated salts	6.5	A
2922193090	Other	6.5	A
2922194000	Ethyldiethanolamine	6.5	A
2922195000	Methyldiethanolamine	6.5	A
2922196000	Diethylaminoethanol	6.5	A
2922199000	Other	6.5	A
2922211000	7-amino-1-naphthol-3-sulphonic acid (gamma acid) and its salts	6.5	A
2922212000	8-amino-1-naphthol-3, 6-disulphonic acid (H acid) and its salts	3	A
2922213000	2-amino-5-naphthol-7-disulphonic acid (J acid) and its salts	6.5	A
2922219000	Other	6.5	A
2922291000	Para-aminophenol	6.5	A
2922299010	Meta-aminophenol	6.5	A
2922299020	Ortho-aminophenol	6.5	A
2922299030	Amino cresols	6.5	A
2922299040	Phenetidines and their salts	6.5	A
2922299090	Other	6.5	A
2922310000	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	6.5	A
2922392000	Amino anthraquinons and their salts	6.5	A
2922393000	Derivatives of amino anthraquinons	6.5	A
2922399000	Other	6.5	A
2922411000	Lysine	6.5	A
2922412000	Esters of lysine	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2922413000	Salts of lysine and its esters	6.5	A
2922421000	Glutamic acid	5	A
2922422000	Sodium glutamate	6.5	A
2922423000	Other salts of glutamic acid	6.5	A
2922431000	Anthranilic acid	6.5	A
2922439000	Salts of anthranilic acid	6.5	A
2922440000	Tilidine (INN) and its salts	6.5	A
2922491000	Glycine	6.5	A
2922492000	Alanine	6.5	A
2922493000	Leucine	6.5	A
2922494000	Valine	6.5	A
2922495000	Aspartic acid	6.5	A
2922496000	Phenylglycine	6.5	A
2922497000	Ethyl para amino benzoate	6.5	A
2922499000	Other	6.5	A
2922501000	Serine	6.5	A
2922502000	Para-amino salicylic acid and its salts	6.5	A
2922503000	1-p-nitrophenol-2-amino-1,3-propane diol	6.5	A
2922504000	Dialphahydroxyphenylglycine	6.5	A
2922509010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2922509090	Other	6.5	A
2923101000	Choline	6.5	A
2923102000	Salts of choline	6.5	A
2923201000	Lecithins	6.5	A
2923202000	Other phosphoaminolipids	6.5	A
2923900000	Other	6.5	A
2924110000	Meprobamate (INN)	6.5	A
2924121000	Fluoroacetamide (ISO)	6.5	A
2924122000	Monocrotophos (ISO)	6.5	A
2924123000	Phosphamidon (ISO)	6.5	A
2924191000	Dimethylformamide	6.5	A
2924192000	Dimethylacetamide	6.5	A
2924199010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A

HSK 2015	Description	Base Rate	Staging Category
2924199090	Other	6.5	A
2924211000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2924219000	Other	6.5	A
2924230000	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	6.5	A
2924240000	Ethinamate (INN)	6.5	A
2924291010	Aminoacetanilide and its derivatives	6.5	A
2924291020	Acetaminophen	6.5	A
2924291090	Other	6.5	A
2924292000	Aceto acetanilide and its derivatives	5	A
2924299010	Lidocaine hydrochloride	6.5	A
2924299091	Iopromide, Iopamidol and Iomeprol	0	A
2924299092	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2924299099	Other	6.5	A
2925111000	Saccharin	6.5	A
2925112000	Salts of saccharin	6.5	A
2925120000	Glutethimide (INN)	6.5	A
2925191000	Phthalimide	6.5	A
2925199010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2925199090	Other	6.5	A
2925210000	Chlordimeform (ISO)	6.5	A
2925291000	Diphenyl guanidine	6.5	A
2925299010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2925299090	Other	6.5	A
2926100000	Acrylonitrile	6.5	A
2926200000	1-Cyanoguanidine (dicyandiamide)	6.5	A
2926300000	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	6.5	A
2926901000	Acetonitrile	6.5	A
2926902000	1,4-diamino-2,3-dicyanoanthraquinon	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2926909010	Malono nitrile	6.5	A
2926909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2926909099	Other	6.5	A
2927001100	6-nitro-1-diazo-2-naphthol-4-sulfonic acid	6.5	A
2927001900	Other	6.5	A
2927002100	Azodicarbonamide	6.5	A
2927002910	Azoisobutyronitrile	6.5	A
2927002990	Other	6.5	A
2927003000	Azoxy-compounds	6.5	A
2928001000	Phenylhydrazine	6.5	A
2928009010	Perillartine	6.5	A
2928009020	Methylethyl ketoxime	6.5	A
2928009091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2928009099	Other	6.5	A
2929101000	Toluene diisocyanate	6.5	A
2929102000	Diphenyl methane diisocyanate	6.5	A
2929109000	Other	6.5	A
2929901000	Isocyanides	6.5	A
2929903000	Dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates	6.5	A
2929904000	Diethyl-n,n-dimethylphosphoramidates	6.5	A
2929905000	o-ethyl-2-diisopropylaminoethyl methylphosphonite	6.5	A
2929906000	N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides	6.5	A
2929909000	Other	6.5	A
2930201010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2930201090	Other	6.5	A
2930202010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2930202090	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2930301000	Thiuram mono-sulphides	6.5	A
2930302000	Thiuram di-sulphides	6.5	A
2930303000	Thiuram tetra-sulphides	6.5	A
2930400000	Methionine	6.5	A
2930501000	Captafol (ISO)	6.5	A
2930502000	Methamidophos (ISO)	6.5	A
2930901000	Sodium-2-amino-4-methylthiobutylate	6.5	A
2930902010	Thiourea	6.5	A
2930902020	Thiocarbamilide	6.5	A
2930902091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2930902099	Other	6.5	A
2930903010	Thioalcohols	6.5	A
2930903020	Thiophenols	6.5	A
2930903030	N,N-Diisopropyl- β -aminoethanthiol	6.5	A
2930903040	N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols and their protonated salts	6.5	A
2930904010	Thiodiglycol (INN) (bis(2-hydroxyethyl)sulphide)	6.5	A
2930904020	Thioaniline	6.5	A
2930904090	Other	6.5	A
2930905010	2-Chloroethylchloromethylsulphide	6.5	A
2930905020	Bis (2-chloroethyl) sulphide	6.5	A
2930905030	Bis (2-chloroethylthio) methane	6.5	A
2930905040	1,2-Bis (2-chloroethylthio) ethane	6.5	A
2930905050	1,3-Bis (2-chloroethylthio)-n-propane	6.5	A
2930905060	1,4-Bis (2-chloroethylthio)-n-butane	6.5	A
2930905070	1,5-Bis (2-chloroethylthio)-n-pentane	6.5	A
2930905081	Bis(2-chloroethylthiomethyl)ether	6.5	A
2930905082	Bis(2-chloroethylthioethyl)ether	6.5	A
2930905090	Other	6.5	A
2930906000	[S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl)amino) ethyl] hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonothioates and their O-alkyl (\leq C10, including cycloalkyl) esters; alkylated or protonated salts thereof	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2930907000	O,O-Diethyl s-[2-(diethylamino)ethyl] phosphorothioate and its alkylated or protonated salts	6.5	A
2930908000	O-Ethyl, S-phenyl ethylphosphonothiolothionate (fonofos)	6.5	A
2930909010	Thioacids	6.5	A
2930909020	Isothiocyanates	6.5	A
2930909030	Cysteine	6.5	A
2930909040	Cystine	6.5	A
2930909050	Glutathion	6.5	A
2930909060	8-Chloro-6-tosylotinic acid ethyl ester	6.5	A
2930909070	Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	6.5	A
2930909080	Dithiocarbonates (xanthates)	6.5	A
2930909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2930909099	Other	6.5	A
2931100000	Tetramethyl lead and tetraethyl lead	6.5	A
2931200000	Tributyltin compounds	6.5	A
2931901010	2-Chlorovinyl dichloroarsine	6.5	A
2931901020	Bis (2-chlorovinyl) chloroarsine	6.5	A
2931901030	Tris (2-chlorovinyl) arsine	6.5	A
2931901091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2931901099	Other	6.5	A
2931902100	[O-2-(dialkyl(methyl,ethyl, n-propyl or isopropyl)amino)ethyl]hydrogen alkyl (methyl,ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl (\leq C10, including cycloalkyl)esters; alkylated or protonated salts thereof	6.5	A
2931902200	O-Isopropyl methylphosphonochloridate	6.5	A
2931902300	O-Pinacolyl methylphosphonochloridate	6.5	A
2931902400	O-Alkyl (\leq C10, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2931902500	O-Alkyl (\leq C10, including cycloalkyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates	6.5	A
2931902911	Dimethyl methylphosphonate	6.5	A
2931902912	Diethyl ethylphosphonate	6.5	A
2931902913	Diethyl methylphosphonate	6.5	A
2931902914	Dimethyl ethylphosphonate	6.5	A
2931902915	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2931902919	Others	6.5	A
2931902991	Material for manufacturing agricultural chemicals(registered material under the Agricultural Chemicals Management Act)	2	A
2931902999	Other	6.5	A
2931903010	Alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonyl difluorides	6.5	A
2931903090	Other	6.5	A
2931904010	Methyl phosphonyl dichloride	6.5	A
2931904020	Methyl phosphinyl dichloride	6.5	A
2931904030	Ethyl phosphonyl dichloride	6.5	A
2931904040	Ethyl phosphinyl dichloride	6.5	A
2931904090	Other	6.5	A
2931909010	Dibutyl tin oxide	6.5	A
2931909020	Diethyl aluminium chloride	6.5	A
2931909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2931909099	Other	6.5	A
2932110000	Tetrahydrofuran	6.5	A
2932120000	2-Furaldehyde (furfuraldehyde)	6.5	A
2932131000	Furfuryl alcohol	6.5	A
2932132000	Tetrahydrofurfuryl alcohol	6.5	A
2932191000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2932199000	Other	6.5	A
2932201010	Coumarin	5	A
2932201020	Methylcoumarins	5	A
2932201030	Ethylcoumarins	5	A

HSK 2015	Description	Base Rate	Staging Category
2932209010	Nonalactone	5	A
2932209020	Undecalactone	5	A
2932209030	Butyrolactone	5	A
2932209040	Santonin	5	A
2932209050	Phenolphthalein	5	A
2932209060	Glucuronolactone	5	A
2932209070	Dehydracetic acid and its salts	5	A
2932209080	Acetyl ketene (diketene)	5	A
2932209091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2932209099	Other	5	A
2932910000	Isosafrole	6.5	A
2932920000	1-(1,3-Benzodioxol-5-yl)propane-2-one	6.5	A
2932930000	Piperonal	6.5	A
2932940000	Safrole	6.5	A
2932950000	Tetrahydrocannabinols (all isomers)	6.5	A
2932991000	Dioxanes	6.5	A
2932992000	Benzofuran (coumarone)	6.5	A
2932993000	Cineole	5.5	A
2932999010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2932999090	Other	6.5	A
2933111000	Methylene bis(1-phenyl-2,3-dimethyl-4-methylamino pyrazolone-5)	6.5	A
2933119010	Phenazone (antipyrin)	6.5	A
2933119030	Sulpyrine	6.5	A
2933119040	Isopropyl antipyrin	6.5	A
2933119091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933119099	Other	6.5	A
2933191000	Pyrazolone and its derivatives	6.5	A
2933199010	Phenyl butazone	6.5	A
2933199020	Pyrazolate	6.5	A
2933199091	Material for manufacturing agricultural chemicals (registered material under the Agricultural	2	A

HSK 2015	Description	Base Rate	Staging Category
	Chemicals Management Act)		
2933199099	Other	6.5	A
2933211000	Hydantoin	6.5	A
2933212000	Derivatives of hydantoin	6.5	A
2933291000	Lysidine	6.5	A
2933299010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933299090	Other	6.5	A
2933311000	Pyridine	6.5	A
2933312000	Salts of pyridine	6.5	A
2933321000	Piperidine	6.5	A
2933329000	Salts of piperidine	6.5	A
2933330000	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN) dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	6.5	A
2933391000	Isonicotinic acid hydrazide	6.5	A
2933393000	3-Hydroxy-1-methylpiperidine	6.5	A
2933394000	3-Quinuclidinyl benzilate	6.5	A
2933395000	Quinuclidin-3-ol	6.5	A
2933399010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933399090	Other	6.5	A
2933410000	Levorphanol (INN) and its salts	6.5	A
2933491000	Pyrvinium pamoate	6.5	A
2933499010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933499090	Other	6.5	A
2933520000	Malonylurea (barbituric acid) and its salts	6.5	A
2933530000	Allobarbital (INN), amobarbital	6.5	A

HSK 2015	Description	Base Rate	Staging Category
	(INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof		
2933540000	Other derivatives of malonylurea (barbituric acid); salts thereof	6.5	A
2933550000	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	6.5	A
2933591100	5-fluorouracil	6.5	A
2933591910	Pyrimidine	6.5	A
2933591991	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933591999	Other	6.5	A
2933592010	Piperazine	6.5	A
2933592020	Piperazine citrate	6.5	A
2933592030	Piperazine adipate	6.5	A
2933592040	1-amino-4-methylpiperazine	6.5	A
2933592090	Other	6.5	A
2933610000	Melamine	6.5	A
2933691000	Cyanuric chloride	3	A
2933692000	Hexamethylene tetramine	6.5	A
2933699010	Trimethylene trinitramine	6.5	A
2933699091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933699099	Other	6.5	A
2933710000	6-Hexanelactam (epsilon-caprolactam)	3	A
2933720000	Clobazam (INN) and methyprylon (INN)	6.5	A
2933791000	Isatin	6.5	A
2933792000	2-hydroxyquinoline	6.5	A
2933793000	1-vinyl-2-pyrrolidone	6.5	A
2933799000	Other	6.5	A
2933910000	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN),	6.5	A

HSK 2015	Description	Base Rate	Staging Category
	flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam(INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN) tetrazepam (INN) and triazolam (INN); salts thereof		
2933991000	Indole and its derivatives	6.5	A
2933999010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933999090	Other	6.5	A
2934101000	Aminothiazole and its derivative	6.5	A
2934109010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2934109090	Other	6.5	A
2934201000	Benzothiazole	6.5	A
2934202000	Mercaptobenzothiazole	6.5	A
2934203000	Dibenzothiazolyl disulphide	6.5	A
2934209010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2934209090	Other	6.5	A
2934301000	Phenothiazine (thiodiphenyl amine)	6.5	A
2934309000	Other	6.5	A
2934910000	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	6.5	A
2934991000	Morpholine	6.5	A
2934992000	Nucleic acids, their salts and derivatives	6.5	A
2934993000	7-Aminocephalosporanic acid	6.5	A
2934999010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A

HSK 2015	Description	Base Rate	Staging Category
2934999090	Other	6.5	A
2935002000	5-amino-2-methyl-n-phenyl benzene sulfonamide	6.5	A
2935003000	Para-toluidine-3-sulfon anilide	6.5	A
2935004000	2-amino-n-ethylbenzene sulfonanilide	6.5	A
2935006000	Sulfamethoxazole	6.5	A
2935007000	Sulfamethoxine	6.5	A
2935008010	Sulphamine	6.5	A
2935008020	Sulphapyridine	6.5	A
2935008030	Sulphadiazine	6.5	A
2935008040	Sulphamerazine	6.5	A
2935008050	Sulphathiazole	6.5	A
2935008090	Other	6.5	A
2935009020	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2935009090	Other	6.5	A
2936210000	Vitamins A and their derivatives	6.5	A
2936220000	Vitamin B1 and its derivatives	6.5	A
2936230000	Vitamin B2 and its derivatives	6.5	A
2936240000	D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	6.5	A
2936250000	Vitamin B6 and its derivatives	6.5	A
2936260000	Vitamin B12 and its derivatives	6.5	A
2936271000	Ascorbic acid	6.5	A
2936272000	Sodium ascorbate	6.5	A
2936273000	Calcium ascorbate	6.5	A
2936279000	Other	6.5	A
2936281000	Alpha-tocopherol acetate	6.5	A
2936289000	Other	6.5	A
2936291010	Vitamin B9	6.5	A
2936291090	Other	6.5	A
2936292000	Vitamins D and their derivatives	6.5	A
2936293000	Vitamin H and its derivatives	6.5	A
2936294000	Vitamins K and their derivatives	6.5	A
2936295000	Nicotinamide and its derivatives	6.5	A
2936299000	Other	6.5	A
2936901000	Provitamins, unmixed	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2936909000	Other	6.5	A
2937111000	Of subheading 2933.9 or 2934.9	6.5	A
2937119000	Other	0	A
2937120000	Insulin and its salts	0	A
2937191000	Of subheading 2933.9 or 2934.9	6.5	A
2937199000	Other	0	A
2937211000	Cortisone	0	A
2937212000	Hydrocortisone	0	A
2937213000	Prednisone	0	A
2937214000	Prednisolone	0	A
2937220000	Halogenated derivatives of corticosteroidal hormones	0	A
2937230000	Oestrogens and progestogens	0	A
2937292000	Of subheading 2914.50.	5.5	A
2937299000	Other	0	A
2937501000	Of subheading 2918.19 or 2918.9	6.5	A
2937502000	Of subheading 2934.9	6.5	A
2937509000	Other	0	A
2937901000	Of subheading 2933.9 or 2934.9	6.5	A
2937902100	Epinephrine	0	A
2937902910	Of subheading 2922.50	6.5	A
2937902990	Other	0	A
2937903000	Amino-acid derivatives	0	A
2937909000	Other	0	A
2938101000	Rutoside (rutin)	6.5	A
2938102000	Derivatives of rutoside	6.5	A
2938901000	Digitalis glycosides	6.5	A
2938902000	Glycyrrhizin and glycyrrhizates	6.5	A
2938903000	Saponins	6.5	A
2938904000	Stevioside	6.5	A
2938909000	Other	6.5	A
2939111000	Morphine	0	A
2939112000	Ethylmorphine	0	A
2939113000	Codeine	0	A
2939114000	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	8	A
2939119000	Other	0	A
2939190000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
2939200000	Alkaloids of cinchona and their derivatives; salts thereof	0	A
2939300000	Caffeine and its salts	0	A
2939411000	Ephedrines	0	A
2939419000	Salts of ephedrines	0	A
2939421000	Pseudoephedrine (INN)	0	A
2939429000	Salts of pseudoephedrine	0	A
2939430000	Cathine (INN) and its salts	0	A
2939440000	Norephedrine and its salts	0	A
2939490000	Other	0	A
2939510000	Fenetylline (INN) and its salts	0	A
2939590000	Other	0	A
2939611000	Ergometrine (INN)	0	A
2939619000	Salts of ergometrine (INN)	0	A
2939621000	Ergotamin (INN)	0	A
2939629000	Salts of ergotamin (INN)	0	A
2939631000	Lysergic acid	0	A
2939639000	Salts of lysergic acid	0	A
2939690000	Other	0	A
2939910000	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	0	A
2939991000	Atropine and homatropine	0	A
2939992000	Arecoline	0	A
2939993000	Piperine	0	A
2939994000	Nicotine and its salts	0	A
2939999000	Other	0	A
2940001010	Galactose	6.5	A
2940001020	Sorbose	6.5	A
2940001030	Xylose	6.5	A
2940001090	Other	6.5	A
2940002010	Hydroxypropyl sucrose	6.5	A
2940002090	Other	6.5	A
2941101000	Penicilline G potassium	6.5	A
2941109010	Penicilline G sodium	6.5	A
2941109020	Penicilline V	6.5	A
2941109090	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2941201000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2941209000	Other	6.5	A
2941301000	Chlorotetracycline	6.5	A
2941302000	Oxy-tetracycline hydrochloride	6.5	A
2941303000	Chlorotetracycline hydrochloride	6.5	A
2941309000	Other	6.5	A
2941400000	Chloramphenicol and its derivatives; salts thereof	6.5	A
2941501000	Erythromycin thiocyanate	6.5	A
2941509000	Other	6.5	A
2941902000	11-alpha-chloro-6-deoxy-6-demethyl-6-methylene-5-oxytetracycline-paratoluene sulfonate	6.5	A
2941909010	Kanamycine sulfate	6.5	A
2941909020	Ledermycine	6.5	A
2941909030	Gentamycine sulfate	6.5	A
2941909040	Leucomycin	6.5	A
2941909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2941909099	Other	6.5	A
2942001000	Ketenes	6.5	A
2942009010	Copper acetoarsenite	6.5	A
2942009090	Other	6.5	A
3001201000	Gland extracts	0	A
3001202000	Liver extracts	0	A
3001203000	Gall bag extracts	0	A
3001204000	Pancreas extracts	0	A
3001205000	Stomach extracts	0	A
3001209000	Other	0	A
3001901010	Of human body	0	A
3001901090	Other	0	A
3001902010	Bear's gall	0	A
3001902090	Other	0	A
3001909010	Heparin and its salts	0	A
3001909020	Of human body	0	A
3001909090	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
3002101000	Preparations of blood fractions and put up in packings as medicaments	0	A
3002102010	Haemoglobin	0	A
3002102020	Globulins	0	A
3002103000	Thrombin and prothrombinase	0	A
3002109010	Antisera	0	A
3002109020	Serums and blood plasma (excluding reproduced by synthesis)	0	A
3002109030	Of subheading 2925.29, 2933.29, 2934.99, 2937.90.1000, 3002.90.3010 or 3907.20[excluding materials for manufacturing agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)]	6.5	A
3002109040	Of subheading 2937.90.9000	0	A
3002109050	Of subheading 3002.90.3020	0	A
3002109090	Other	0	A
3002200000	Vaccines for human medicine	0	A
3002301000	Vaccines against foot and mouth disease	0	A
3002309000	Other	0	A
3002901000	Human blood	0	A
3002902000	Animal blood (prepared for therapeutic, prophylactic or diagnostic uses)	0	A
3002903010	Saxitoxin	6.5	A
3002903020	Ricin	8	A
3002903090	Other	0	A
3002904000	Microbial culture	0	A
3002905000	Virus and anti-virus	0	A
3002906000	Bacteriophage	0	A
3002907000	Of subheading 2933.29[excluding materials for manufacturing agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)]	6.5	A
3002908000	Of subheading 3002.10.1000, 3002.10.20 or 3002.10.3000	0	A
3002909000	Other	0	A
3003101000	Containing penicillines or derivatives thereof, with a penicillanic acid structure	8	A
3003102000	Containing streptomycins or their derivatives	8	A
3003201000	Anti-tuberculosis preparations and anti-cancer preparations	8	A

HSK 2015	Description	Base Rate	Staging Category
3003209010	Preparations containing chloramphenicol	8	A
3003209090	Other	8	A
3003310000	Containing insulin	8	A
3003391010	Preparations containing pituitary (anterior) hormones	8	A
3003391020	Preparations containing pituitary (posterior) hormones	8	A
3003392000	Preparations containing salivary gland hormones	8	A
3003393000	Preparations containing thyroid and parathyroid hormones	8	A
3003394000	Preparations containing anabolic steroids	8	A
3003395000	Preparations containing adrenal cortical hormones	8	A
3003396000	Preparations containing adrenal medulla hormones	8	A
3003397000	Preparations containing male sex hormones	8	A
3003398000	Preparations containing estrogens and gestagens, progestins	8	A
3003399000	Other	8	A
3003401000	Anti-cancer preparations	8	A
3003409110	Preparations containing morphine	8	A
3003409120	Preparations containing quinine	8	A
3003409130	Preparations containing theobromine	8	A
3003409210	Preparations containing caffeine	8	A
3003409220	Preparations containing strychnine	8	A
3003409230	Preparations containing ephedrine	8	A
3003409310	Preparations containing cocaine	8	A
3003409320	Preparations containing alkaloids of rye ergot	8	A
3003409330	Preparations containing nicotine	8	A
3003409400	Preparations containing atropine and homatropine	8	A
3003409500	Preparations containing arecoline	8	A
3003409600	Preparations containing piperine	8	A
3003409900	Other	8	A
3003901000	Anti-tuberculosis preparations, anthelmintic preparations and anticancer preparations	8	A
3003909100	Preparations containing aspirin	8	A
3003909200	Preparations containing anti-allergic agents	8	A
3003909300	Preparations containing vitamins	8	A
3003909400	Preparations containing antler	8	A

HSK 2015	Description	Base Rate	Staging Category
3003909500	Preparations containing ginseng	8	A
3003909600	Preparations containing royal jelly	8	A
3003909900	Other	8	B
3004101000	Containing penicillins or derivatives thereof, with a penicillanic acid structure	8	A
3004102000	Containing streptomycins or their derivatives	8	A
3004201000	Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations	8	A
3004209100	Preparations containing chloramphenicol	8	A
3004209200	Preparations containing erythromycin	8	A
3004209300	Preparations containing oxy-tetracycline	8	A
3004209400	Preparations containing kanamycin	8	A
3004209900	Other	8	A
3004310000	Containing insulin	8	A
3004320000	Containing corticosteroid hormones, their derivatives or structural analogues	8	A
3004391010	Preparations containing pituitary (anterior) hormones	8	A
3004391020	Preparations containing pituitary (posterior) hormones	8	A
3004392000	Preparations containing salivary gland hormones	8	A
3004393000	Preparations containing thyroid and parathyroid hormones	8	A
3004394000	Preparations containing anabolic steroids	8	A
3004395000	Preparations containing adrenal medulla hormones	8	A
3004396000	Preparations containing male sex hormones	8	A
3004397000	Preparations containing estrogens and gestagens, progestins	8	A
3004399000	Other	8	A
3004401000	Anti-cancer preparations	8	A
3004409110	Preparations containing morphine	8	A
3004409120	Preparations containing quinine	8	A
3004409130	Preparations containing theobromine	8	A
3004409210	Preparations containing caffeine	8	A
3004409220	Preparations containing strychnine	8	A
3004409230	Preparations containing ephedrine	8	A
3004409310	Preparations containing cocaine	8	A

HSK 2015	Description	Base Rate	Staging Category
3004409320	Preparations containing alkaloids of rye ergot	8	A
3004409330	Preparations containing nicotine	8	A
3004409400	Preparations containing atropine and homatropine	8	A
3004409500	Preparations containing arecoline	8	A
3004409600	Preparations containing piperine	8	A
3004409900	Other	8	A
3004501000	Preparations containing vitamin A	8	A
3004502010	Preparations containing vitamin B1	8	A
3004502090	Other	8	A
3004503000	Preparations containing vitamin C	8	A
3004504000	Preparations containing vitamin D	8	A
3004505000	Preparations containing vitamin E	8	A
3004506000	Preparations containing vitamin H	8	A
3004507000	Preparations containing vitamin K	8	A
3004509000	Other	8	B
3004901000	Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations	8	B
3004909100	Preparations containing aspirin	8	B
3004909200	Preparations containing anti-allergic agents	8	B
3004909300	Preparations containing antler	8	B
3004909400	Preparations containing ginseng	8	B
3004909500	Preparations containing royal jelly	8	B
3004909900	Other	8	B
3005101000	Adhesive plasters	0	A
3005109000	Other	0	A
3005901000	Waddings	0	A
3005902000	Gauze	0	A
3005903000	Bandages	0	A
3005904000	Prepared dressings and poultices	0	A
3005909000	Other	0	A
3006101010	Sterile surgical catgut	0	A
3006101020	Sterile suture materials (including sterile absorbable surgical or dental yarns)	0	A
3006102000	Sterile tissue adhesives for surgical wound closure	0	A
3006103000	Sterile laminaria and sterile laminaria tents	0	A

HSK 2015	Description	Base Rate	Staging Category
3006104000	Sterile absorbable surgical or dental haemostatics	0	A
3006105010	Of plastics	6.5	A
3006105020	Of knitted or crocheted fabrics	8	A
3006105090	Other	0	A
3006200000	Blood-grouping reagents	0	A
3006301000	Opacifying preparations for x-ray examination	0	A
3006302000	Diagnostic reagents (designed to be administered to the patient)	0	A
3006401000	Dental cements	0	A
3006402000	Dental fillings	0	A
3006403000	Bone reconstruction cements	0	A
3006500000	First-aid boxes and kits	0	A
3006600000	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0	A
3006700000	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	6.5	A
3006910000	Appliances identifiable for ostomy use	6.5	A
3006921010	Skin and bone grafts	0	A
3006921090	Other	0	A
3006922010	Preparations of blood fractions and put up in packings as medicaments	0	A
3006922020	Haemoglobin and globulins	0	A
3006922031	Saxitoxin	6.5	A
3006922032	Ricin	8	A
3006922090	Other	0	A
3006923000	Of heading 30.03 or 30.04	8	A
3006924000	Of heading 30.05 or 30.06	0	A
3006925000	Of subheading 3824.90	6.5	A
3101001010	Guano	6.5	A
3101001090	Other	6.5	A
3101002000	Vegetable fertilisers	6.5	A
3101003000	Fertilisers produced by the mixing or chemical treatment of animal or vegetable products	6.5	A
3102101000	Agricultural fertilizers or for manufacturing agricultural	2	A

HSK 2015	Description	Base Rate	Staging Category
	fertilizers		
3102109000	Other	6.5	A
3102210000	Ammonium sulphate	6.5	G
3102291000	Double salts of ammonium sulphate and ammonium nitrate	6.5	A
3102292000	Mixtures of ammonium sulphate and ammonium nitrate	6.5	A
3102300000	Ammonium nitrate, whether or not in aqueous solution	6.5	A
3102400000	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	6.5	A
3102501000	Natural	6.5	A
3102509000	Other	6.5	A
3102600000	Double salts and mixtures of calcium nitrate and ammonium nitrate	6.5	A
3102800000	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	6.5	A
3102901000	Double salts of calcium nitrate and magnesium nitrate	6.5	A
3102909000	Other	6.5	A
3103100000	Superphosphates	6.5	A
3103901000	Disintegrated (calcined) calcium phosphates	6.5	A
3103902000	Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine	6.5	A
3103903000	Other calcium phosphate	6.5	A
3103904000	Mixtures of phosphatic fertilisers	6.5	A
3103909000	Other	6.5	A
3104200000	Potassium chloride	0	A
3104301000	Not more than 52 % by weight of K ₂ O	1	A
3104309000	Other	6.5	A
3104901010	Not more than 30 % by weight of K ₂ O	1	A
3104901090	Other	6.5	A
3104909000	Other	1	A
3105100000	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	6.5	A
3105200000	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	6.5	A
3105300000	Diammonium hydrogenorthophosphate	6.5	A

HSK 2015	Description	Base Rate	Staging Category
	(diammonium phosphate)		
3105400000	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	6.5	A
3105510000	Containing nitrates and phosphates	6.5	A
3105590000	Other	6.5	A
3105600000	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	6.5	A
3105901000	Fertilisers containing nitrogen and potassium	6.5	A
3105909000	Other	6.5	A
3201100000	Quebracho extract	6.5	A
3201200000	Wattle extract	6.5	A
3201901010	Extracts from mangrove	6.5	A
3201901020	Extracts from myrobolans	6.5	A
3201901030	Extracts from sumach	6.5	A
3201901040	Extracts from gambier	6.5	A
3201901090	Other	6.5	A
3201902000	Tannins (tannic acids) and their salts	6.5	A
3201903000	Ethers or esters of tannins	6.5	A
3201904000	Other derivatives of tannins	6.5	A
3202101000	Aromatic syntans	6.5	A
3202102000	Alkylsulphonylchlorides	6.5	A
3202103000	Resinic tanning products	6.5	A
3202109000	Other	6.5	A
3202901000	Inorganic tanning products	6.5	A
3202902000	Artificial bates	6.5	A
3202909000	Other	6.5	A
3203001100	Natural indigo	6.5	A
3203001910	Logwood	6.5	A
3203001920	Sandal wood	6.5	A
3203001930	Chlorophyll	6.5	A
3203001990	Other	6.5	A
3203002010	Cochineal	6.5	A
3203002020	Kermes	6.5	A
3203002030	Sepia	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3203002090	Other	6.5	A
3203003000	Preparations based on colouring matter of vegetable or animal origin	6.5	A
3204111000	Preparations based on disperse dyes (press cake)	4	A
3204119000	Other	8	A
3204121000	Acid dyes and preparations based thereon	8	A
3204122000	Mordant dyes and preparations based thereon	8	A
3204130000	Basic dyes and preparations based thereon	8	A
3204140000	Direct dyes and preparations based thereon	8	A
3204150000	Vat dyes (including those usable in that state as pigments) and preparations based thereon	8	A
3204160000	Reactive dyes and preparations based thereon	8	A
3204170000	Pigments and preparations based thereon	8	A
3204191000	Organic Solvent dyes and preparations based thereon	8	A
3204192000	Rapid dyes and preparations based thereon	8	A
3204193000	Sulphide dyes and sulphide vat dyes and preparations based thereon	8	A
3204199000	Other	8	A
3204200000	Synthetic organic products of a kind used as fluorescent brightening agents	6.5	A
3204901010	For manufacturing Organic light emitting diodes(OLED)	5	A
3204901090	Other	6.5	A
3204909000	Other	6.5	A
3205001000	Pigment plastic colour bases	6.5	A
3205009000	Other	6.5	A
3206110000	Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	6.5	A
3206190000	Other	6.5	A
3206200000	Pigments and preparations based on chromium compounds	6.5	A
3206411000	Ultramarine	6.5	A
3206419000	Other	6.5	A
3206421000	Lithopones	6.5	A
3206429000	Other	6.5	A
3206491000	Zinc grey	6.5	A
3206492000	Mineral black	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3206493000	Coloured earths	6.5	A
3206494000	Soluble vandyke brown	6.5	A
3206495000	Pigments based on cobalt compounds	6.5	A
3206496000	Pigments and preparations based on cadmium compounds	6.5	A
3206499000	Other	6.5	A
3206500000	Inorganic products of a kind used as luminophores	6.5	A
3207100000	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	6.5	A
3207201000	Vitrifiable enamels and glazes	6.5	A
3207202000	Engobes (slips)	6.5	A
3207209000	Other	6.5	A
3207301000	Of gold	6.5	A
3207302000	Of platinum	6.5	A
3207303000	Of palladium	6.5	A
3207304000	Of silver	6.5	A
3207309000	Other	6.5	A
3207400000	Glass frit and other glass, in the form of powder, granules or flakes	6.5	A
3208101010	Enamels	6.5	A
3208101090	Other	6.5	A
3208102000	Varnishes (including lacquers)	6.5	A
3208103000	Solutions as defined in Note 4 to this Chapter	6.5	A
3208201011	Enamels	6.5	A
3208201019	Other	6.5	A
3208201020	Varnishes (including lacquers)	6.5	A
3208201030	Solutions as defined in Note 4 to this Chapter	6.5	A
3208202011	Enamels	6.5	A
3208202019	Other	6.5	A
3208202020	Varnishes (including lacquers)	6.5	A
3208202030	Solutions as defined in Note 4 to this Chapter	6.5	A
3208901011	Enamels	6.5	A
3208901019	Other	6.5	A
3208901020	Varnishes (including lacquers)	6.5	A
3208901030	Solutions as defined in Note 4 to this Chapter	6.5	A
3208909011	Enamels	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3208909019	Other	6.5	A
3208909020	Varnishes (including lacquers)	6.5	A
3208909030	Solutions as defined in Note 4 to this Chapter	6.5	A
3209101011	Enamels	6.5	A
3209101019	Other	6.5	A
3209101020	Varnishes (including lacquers)	6.5	A
3209102010	Paints (including enamels)	6.5	A
3209102020	Varnishes (including lacquers)	6.5	A
3209901011	Enamels	6.5	A
3209901019	Other	6.5	A
3209901020	Varnishes (including lacquers)	6.5	A
3209909011	Enamels	6.5	A
3209909019	Other	6.5	A
3209909020	Varnishes (including lacquers)	6.5	A
3210001011	Enamels	6.5	A
3210001019	Other	6.5	A
3210001091	Enamels	6.5	A
3210001099	Other	6.5	A
3210002010	Oil varnishes	6.5	A
3210002020	Varnishes and lacquers based on lac, natural gum or resins	6.5	A
3210002030	Varnishes based on bitumen,pitch or similar products	6.5	A
3210002040	Liquid varnishes containing no solvent	6.5	A
3210003010	Distempers	6.5	A
3210003090	Other	6.5	A
3211000000	Prepared driers.	6.5	A
3212100000	Stamping foils	6.5	A
3212901000	Dyes and other colouring matter put up in forms or packings for retail sale	6.5	A
3212909000	Other	6.5	A
3213101000	Oil colours	6.5	A
3213102000	Water colours	6.5	A
3213109000	Other	6.5	A
3213901000	Oil colours	6.5	A
3213902000	Water colours	6.5	A
3213909000	Other	6.5	A
3214101060	Based on rubber	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3214101080	Resin mastics and cements	6.5	A
3214101090	Other	6.5	A
3214102000	Painters' fillings	6.5	A
3214109000	Other	6.5	A
3214900000	Other	6.5	A
3215110000	Black	6.5	A
3215190000	Other	6.5	A
3215901000	Writing ink	6.5	A
3215902000	Drawing ink	6.5	A
3215903000	Copying ink	6.5	A
3215904010	Of oil	6.5	A
3215904020	Of water	6.5	A
3215904030	Of oil and water	6.5	A
3215905000	Metalic ink	6.5	A
3215906010	Of oil	6.5	A
3215906020	Of water	6.5	A
3215906030	Of oil and water	6.5	A
3215909000	Other	6.5	A
3301120000	Of orange	5	B
3301130000	Of lemon	5	B
3301190000	Other	5	B
3301240000	Of peppermint (<i>Mentha piperita</i>)	5	B
3301250000	Of other mints	5	B
3301291000	Vanilla oil	5	B
3301292000	Citronella oil	5	B
3301293000	Cinnamon bark oil	5	B
3301294000	Cinnamon leaf oil	5	B
3301299000	Other	5	B
3301300000	Resinoids	8	C
3301901000	Terpenic by-products of the deterpenation of essential oils	8	F
3301902000	Concentrates of essential oils	8	F
3301903000	Aqueous distillates and aqueous solutions of essential oils	8	F
3301904100	Of opium	8	F
3301904200	Of liquorice	8	F
3301904300	Of hops	30	F
3301904400	Of pyrethrum or of the roots of plants containing rotenone	8	F

HSK 2015	Description	Base Rate	Staging Category
3301904510	Of white ginseng	20	X
3301904520	Of red ginseng	754.3	X
3301904530	Of other ginseng	20	X
3301904600	Of cashew nut shell liquid	8	F
3301904700	Of natural lacquer	8	F
3301904800	Other	8	F
3302101000	Of a kind used in the food industries	5	A
3302102011	Compound alcoholic preparations	30	A
3302102019	Other	8	A
3302102090	Other	5	A
3302900000	Other	6.5	A
3303001000	Perfumes and scents	6.5	A
3303002000	Toilet waters	6.5	A
3304101000	Lipsticks	6.5	A
3304109000	Other	6.5	A
3304201000	Eye shadows	6.5	A
3304209000	Other	6.5	A
3304301000	Nail enamels	6.5	A
3304309000	Other	6.5	A
3304911000	Face powders	6.5	A
3304912000	Baby powders (including talcum powder)	6.5	A
3304919000	Other	6.5	A
3304991000	Skin care cosmetics	6.5	B
3304992000	Make-up cosmetics	6.5	A
3304993000	Baby cosmetics	6.5	A
3304999000	Other	6.5	A
3305100000	Shampoos	5	A
3305200000	Preparations for permanent waving or straightening	5	A
3305300000	Hair lacquers	5	A
3305901000	Hair rinses	5	A
3305902000	Hair creams	5	A
3305909000	Other	5	A
3306100000	Dentifrices	6.5	A
3306201011	Not more than 70 decitex	8	A
3306201019	Other	8	A
3306201020	Of measuring per single yarn more than 50 tex	8	A

HSK 2015	Description	Base Rate	Staging Category
3306209000	Other	8	A
3306901000	Preparation for oral hygiene	6.5	A
3306902000	Preparations for dental hygiene	6.5	A
3307101000	After-shaving lotions	6.5	A
3307109000	Other	6.5	A
3307200000	Personal deodorants and antiperspirants	6.5	A
3307301000	Perfumed bath salts	6.5	A
3307302000	Other bath preparations	6.5	A
3307410000	"Agarbatti" and other odoriferous preparations which operate by burning	6.5	A
3307490000	Other	6.5	A
3307901000	Depilatories	6.5	A
3307902000	Scented sachets	6.5	A
3307903000	Contact lens solutions or artificial eye solutions	6.5	A
3307909000	Other	6.5	A
3401111000	Medicated soaps	6.5	A
3401119000	Other	6.5	A
3401191010	Laundry soaps	6.5	A
3401191090	Other	6.5	A
3401192000	Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	6.5	A
3401200000	Soap in other forms	6.5	A
3401300000	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	6.5	A
3402110000	Anionic	8	A
3402120000	Cationic	8	A
3402131000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3402139000	Other	8	A
3402190000	Other	8	A
3402201000	Washing preparations	5	A
3402202000	Cleaning preparations	6.5	A
3402209000	Other	6.5	B
3402901000	Surface-active preparations	6.5	A
3402902000	Washing preparations	5	A

HSK 2015	Description	Base Rate	Staging Category
3402903000	Cleaning preparations	6.5	A
3403111000	Preparations for the treatment of textile materials	6.5	A
3403112000	Preparations for the treatment of leather or furskins	6.5	A
3403119000	Other	6.5	A
3403191000	Cutting oil preparations	6.5	A
3403192000	Bolt or nut release preparations	6.5	A
3403193000	Anti-rust or anti-corrosion preparations	6.5	A
3403194000	Mold release preparations	6.5	A
3403195000	Lubricating preparations used in wire-drawing	6.5	A
3403199000	Other	6.5	A
3403911000	Preparations for the treatment of textile materials	6.5	A
3403912000	Preparations for the treatment of leather or furskins	6.5	A
3403919000	Other	6.5	A
3403991000	Cutting oil preparations	6.5	A
3403992000	Lubricating preparations used in wire-drawing	6.5	A
3403999000	Other	6.5	A
3404200000	Of poly(oxyethylene) (polyethylene glycol)	6.5	A
3404901010	Of chloroparaffines	6.5	A
3404901030	Of polyalkylenes	6.5	A
3404901040	Of chemically modified lignite	6.5	A
3404901090	Other	6.5	A
3404902000	Prepared waxes	6.5	A
3405100000	Polishes, creams and similar preparations for footwear or leather	6.5	A
3405200000	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	6.5	A
3405300000	Polishes and similar preparations for coachwork, other than metal polishes	6.5	A
3405400000	Scouring pastes and powders and other scouring preparations	6.5	A
3405901010	Based on chalk	6.5	A
3405901020	Based on kieselguhr	6.5	A
3405901030	Based on diamond powder or dust	6.5	A
3405901090	Other	6.5	A
3405909000	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3406000000	Candles, tapers and the like.	6.5	A
3407001000	Modelling pastes	6.5	A
3407002000	Preparations known as "dental wax" or as "dental impression compounds"	6.5	A
3407003000	Other preparations for use in dentistry, with a basis of plaster	6.5	A
3501101000	For manufacturing coffee creamer	8	F
3501109000	Other	20	F
3501901110	For manufacturing coffee creamer	8	F
3501901190	Other	20	F
3501901200	Other casein derivatives	20	F
3501902000	Casein glues	20	F
3502110000	Dried	8	E
3502190000	Other	8	E
3502200000	Milk albumin, including concentrates of two or more whey proteins	8	E
3502901000	Albuminates and other albumin derivatives	8	A
3502909000	Other	8	A
3503001010	Gelatin	8	F
3503001020	Gelatin derivatives	8	F
3503002000	Isinglass	8	F
3503003000	Other glues of animal origin	8	F
3504001010	Peptones	8	A
3504001020	Derivatives of peptones	8	A
3504002010	Keratins	8	A
3504002020	Nucleoproteids	8	A
3504002030	Protein isolates	8	A
3504002090	Other	8	A
3504003000	Hide powder	8	A
3505101000	Dextrins	8	F
3505102000	Soluble starch (amylogen)	8	F
3505103000	Roasted starches	385.7	X
3505104010	For food	385.7	X
3505104090	Other	385.7	X
3505105010	For food	385.7	X
3505105090	Other	385.7	X
3505109010	For food	385.7	X

HSK 2015	Description	Base Rate	Staging Category
3505109090	Other	385.7	X
3505201000	Starch glues	201.2	X
3505202000	Dextrin glues	201.2	X
3505209000	Other	201.2	X
3506101000	Based on rubber	6.5	A
3506102000	Based on plastic (including artificial resins)	6.5	A
3506109000	Other	6.5	A
3506910000	Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	6.5	B
3506991000	Vienna glues	6.5	A
3506992000	Glues obtained by chemically treating natural gums	6.5	A
3506993000	Glues based on silicates	6.5	A
3506999000	Other	6.5	A
3507100000	Rennet and concentrates thereof	6.5	A
3507901010	Trypsin	6.5	A
3507901020	Chymotrypsin	6.5	A
3507901030	Alpha-amylase	6.5	A
3507901040	Lipase	6.5	A
3507901090	Other	6.5	A
3507902000	Pepsin	6.5	A
3507903000	Malt enzymes	6.5	A
3507904010	Papain	6.5	A
3507904020	Bromelain	6.5	A
3507904030	Ficin	6.5	A
3507906010	Amylase	6.5	A
3507906020	Protease	6.5	A
3507907000	Pectic enzymes	6.5	A
3507908000	Cytochrome C Oxidase	6.5	A
3507909000	Other	6.5	A
3601001000	Black powders	6.5	A
3601002000	Smokeless powders	6.5	A
3602000000	Prepared explosives, other than propellant powders.	6.5	A
3603001000	Safety fuses	6.5	A
3603002000	Detonating fuses	6.5	A
3603003000	Percussion or detonating caps	6.5	A
3603004000	Igniters	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3603005000	Electric detonators	6.5	A
3604100000	Fireworks	6.5	A
3604901000	Signalling flares	6.5	A
3604909000	Other	6.5	A
3605001000	Yellow phosphorus match	6.5	A
3605009000	Other	6.5	A
3606100000	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	6.5	A
3606901010	Meta fuel	6.5	A
3606901020	Hexamine	6.5	A
3606901030	Solidified alcohols	6.5	A
3606901090	Other	6.5	A
3606902010	Lighter flints	6.5	A
3606902090	Other	6.5	A
3606909010	Lighter flints	6.5	A
3606909090	Other	6.5	A
3701100000	For X-ray	6.5	A
3701200000	Instant print film	6.5	A
3701301000	For making semiconductor	6.5	A
3701309100	For graphic art	6.5	A
3701309200	For printed circuit board	6.5	A
3701309910	For astronomy	6.5	A
3701309920	For aerial photography	6.5	A
3701309991	For Flat Panel Display (blank mask)	3	A
3701309999	Other	6.5	A
3701911000	For making semiconductor	6.5	A
3701919100	For graphic art	6.5	A
3701919200	For printed circuit board	6.5	A
3701919910	For astronomy	6.5	A
3701919920	For aerial photography	6.5	A
3701919990	Other	6.5	A
3701991000	For making semiconductor	3	A
3701999100	For graphic art	6.5	A
3701999200	For printed circuit board	6.5	A
3701999910	For astronomy	6.5	A
3701999920	For aerial photography	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3701999990	Other	6.5	A
3702100000	For X-ray	6.5	A
3702311110	Negatives	6.5	A
3702311120	Positives	6.5	A
3702311210	Negatives	6.5	A
3702311220	Positives	6.5	A
3702311910	Negatives	6.5	A
3702311920	Positives	6.5	A
3702312000	For graphic art	6.5	A
3702313000	For printed circuit board	6.5	A
3702319010	For photo-electric sound recording	6.5	A
3702319020	For aerial photography	6.5	A
3702319090	Other	6.5	A
3702321110	Negatives	6.5	A
3702321120	Positives	6.5	A
3702321210	Negatives	6.5	A
3702321220	Positives	6.5	A
3702321910	Negatives	6.5	A
3702321920	Positives	6.5	A
3702322000	For graphic art	6.5	A
3702323000	For printed circuit board	6.5	A
3702329010	For photo-electric sound recording	6.5	A
3702329020	For aerial photography	6.5	A
3702329030	Instant print film	6.5	A
3702329090	Other	6.5	A
3702391110	Negatives	6.5	A
3702391120	Positives	6.5	A
3702391210	Negatives	6.5	A
3702391220	Positives	6.5	A
3702391910	Negatives	6.5	A
3702391920	Positives	6.5	A
3702392000	For graphic art	6.5	A
3702393000	For printed circuit board	6.5	A
3702399010	For photo-electric sound recording	6.5	A
3702399020	For aerial photography	6.5	A
3702399090	Other	6.5	A
3702411010	Negatives	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3702411020	Positives	6.5	A
3702412000	For graphic art	6.5	A
3702413000	For printed circuit board	6.5	A
3702419010	For photo-electric sound recording	6.5	A
3702419020	For aerial photography	6.5	A
3702419090	Other	6.5	A
3702421010	Negatives	6.5	A
3702421020	Positives	6.5	A
3702422000	For graphic art	6.5	A
3702423000	For printed circuit board	6.5	A
3702429010	For photo-electric sound recording	6.5	A
3702429020	For aerial photography	6.5	A
3702429090	Other	6.5	A
3702431010	Negatives	6.5	A
3702431020	Positives	6.5	A
3702432000	For graphic art	6.5	A
3702433000	For printed circuit board	6.5	A
3702439010	For photo-electric sound recording	6.5	A
3702439020	For aerial photography	6.5	A
3702439090	Other	6.5	A
3702441010	Negatives	6.5	A
3702441020	Positives	6.5	A
3702442000	For graphic art	6.5	A
3702443000	For printed circuit board	6.5	A
3702449010	For photo-electric sound recording	6.5	A
3702449020	For aerial photography	6.5	A
3702449090	Other	6.5	A
3702521010	Negatives	6.5	A
3702521020	Positives	6.5	A
3702522000	For graphic art	6.5	A
3702523000	For printed circuit board	6.5	A
3702529010	For photo-electric sound recording	6.5	A
3702529020	For aerial photography	6.5	A
3702529090	Other	6.5	A
3702530000	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3702541010	Negatives	6.5	A
3702541020	Positives	6.5	A
3702542000	For graphic art	6.5	A
3702543000	For printed circuit board	6.5	A
3702549010	For photo-electric sound recording	6.5	A
3702549020	For aerial photography	6.5	A
3702549090	Other	6.5	A
3702551010	Negatives	6.5	A
3702551020	Positives	6.5	A
3702552000	For graphic art	6.5	A
3702553000	For printed circuit board	6.5	A
3702559010	For photo-electric sound recording	6.5	A
3702559020	For aerial photography	6.5	A
3702559090	Other	6.5	A
3702561010	Negatives	6.5	A
3702561020	Positives	6.5	A
3702562000	For graphic art	6.5	A
3702563000	For printed circuit board	6.5	A
3702569010	For photo-electric sound recording	6.5	A
3702569020	For aerial photography	6.5	A
3702569090	Other	6.5	A
3702961010	Negatives	6.5	A
3702961020	Positives	6.5	A
3702962000	For graphic art	6.5	A
3702963000	For printed circuit board	6.5	A
3702969010	For photo-electric sound recording	6.5	A
3702969020	For aerial photography	6.5	A
3702969090	Other	6.5	A
3702971010	Negatives	6.5	A
3702971020	Positives	6.5	A
3702972000	For graphic art	6.5	A
3702973000	For printed circuit board	6.5	A
3702979010	For photo-electric sound recording	6.5	A
3702979020	For aerial photography	6.5	A
3702979090	Other	6.5	A
3702981010	Negatives	6.5	A
3702981020	Positives	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3702982000	For graphic art	6.5	A
3702983000	For printed circuit board	6.5	A
3702989010	For photo-electric sound recording	6.5	A
3702989020	For aerial photography	6.5	A
3702989090	Other	6.5	A
3703101010	For x-ray	6.5	A
3703101020	For electro-cardiograph	6.5	A
3703101030	For photo-copying	6.5	A
3703101040	For recording	6.5	A
3703101090	Other	6.5	A
3703109010	For x-ray	6.5	A
3703109020	For electro-cardiograph	6.5	A
3703109030	For photo-copying	6.5	A
3703109040	For recording	6.5	A
3703109090	Other	6.5	A
3703201000	For x-ray	6.5	A
3703202000	For electro-cardiograph	6.5	A
3703203000	For photo-copying	6.5	A
3703204000	For recording	6.5	A
3703209000	Other	6.5	A
3703901000	For x-ray	6.5	A
3703902000	For electro-cardiograph	6.5	A
3703903000	For photo-copying	6.5	A
3703904000	For recording	6.5	A
3703909000	Other	6.5	A
3704001110	For news	0	A
3704001120	Cinematographic film exposed overseas in the working of a motion picture by a republic of Korea producer (only Republic of Korea actors appearing in film)	0	A
3704001190	Other	0	A
3704001200	For offset reproduction, producing postcard, illustrated postcard, cards and calendars	0	A
3704001300	For making semiconductor	0	A
3704001900	Other	0	A
3704002000	Photographic paper, paperboard and textiles	6.5	A
3705101000	For producing postcard, illustrated postcard, cards and calendars	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3705109000	Other	0	A
3705901000	For making semiconductor	3	A
3705902010	X-ray pictured	0	A
3705902020	Books copied	0	A
3705902030	Document copied	0	A
3705903000	Microfilms	0	A
3705909010	For academic research	0	A
3705909020	For astronomy	0	A
3705909030	For aerial photography	0	A
3705909090	Other	0	A
3706101000	Consisting only of sound track	195won/m or 6.5	A
3706102000	For news	4won/m or 6.5	A
3706103010	Rush	26won/m or 6.5	A
3706103020	Other negative joint-produced cinematography	468won/m or 6.5	A
3706103030	Other positive joint-produced cinematography	78won/m or 6.5	A
3706104000	Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of Republic of Korea in the film) and cinematograph film made by a Korean producer in Korea	26won/m or 6.5	A
3706105010	Negatives	1,092won/m or 6.5	A
3706105020	Positives	182won/m or 6.5	A
3706106010	Negatives	1,560won/m or 6.5	A
3706106020	Positives	260won/m or 6.5	A
3706901000	Consisting only of sound track	9won/m or 6.5	A
3706902000	For news	5won/m or 6.5	A
3706903010	Rush	26won/m or 6.5	A
3706903020	Other negative joint-produced cinematography	468won/m or 6.5	A
3706903030	Other positive joint-produced cinematography	78won/m or 6.5	A
3706904000	Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of Republic of Korea in the film) and cinematograph film made by a Korean producer in Korea	26won/m or 6.5	A
3706905010	Negatives	25won/m or 6.5	A

HSK 2015	Description	Base Rate	Staging Category
3706905020	Positives	8won/m or 6.5	A
3706906010	Negatives	1,092won/m or 6.5	A
3706906020	Positives	182won/m or 6.5	A
3707100000	Sensitising emulsions	6.5	A
3707901010	For making semiconductor	6.5	A
3707901020	For manufacturing organic light emitting diodes(OLED)	5	A
3707901090	Other	6.5	A
3707902100	For colour photography	6.5	A
3707902910	For X-ray	6.5	A
3707902920	For graphic art	6.5	A
3707902990	Other	6.5	A
3707903100	For colour photography	6.5	A
3707903910	For X-ray	6.5	A
3707903920	For graphic art	6.5	A
3707903990	Other	6.5	A
3707909100	Intensifiers and reducers	6.5	A
3707909200	Toners	6.5	A
3707909300	Clearing agents	6.5	A
3707909400	Flash light materials	6.5	A
3707909900	Other	6.5	A
3801101000	For manufacturing secondary battery	4	A
3801109000	Other	6.5	A
3801200000	Colloidal or semi-colloidal graphite	6.5	A
3801300000	Carbonaceous pastes for electrodes and similar pastes for furnace linings	6.5	A
3801900000	Other	6.5	A
3802100000	Activated carbon	6.5	A
3802901010	Activated diatomite	6.5	A
3802901020	Activated clays and activated earths	6.5	A
3802901090	Other	6.5	A
3802902000	Animal black (including spent animal black)	6.5	A
3803000000	Tall oil, whether or not refined.	5	A
3804001000	Liquid	6.5	A
3804009000	Other	6.5	A
3805101000	Gum spirits of turpentine	6.5	A
3805102000	Wood turpentine	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3805103000	Sulphate turpentine	6.5	A
3805900000	Other	6.5	A
3806101000	Rosin	6.5	C
3806102000	Resin acids	6.5	A
3806201000	Salts of rosin	6.5	A
3806202000	Salts of resin acids	6.5	A
3806209000	Other	6.5	A
3806300000	Ester gums	6.5	A
3806902000	Run gum	6.5	A
3806903000	Rosin spirit and rosin oil	6.5	A
3806909000	Other	6.5	A
3807001000	Wood tar, wood tar oils and wood creosote	6.5	A
3807002000	Wood naphtha	6.5	A
3807003000	Vegetable pitch	6.5	A
3807009010	Pyroligneous liquid	6.5	C
3807009090	Other	6.5	A
3808501000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3808509000	Other	6.5	A
3808911000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3808919000	Other	6.5	A
3808921000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3808929000	Other	6.5	A
3808931000	Herbicides	6.5	A
3808932000	Anti-sprouting products	6.5	A
3808933000	Plant-growth regulators	6.5	A
3808940000	Disinfectants	6.5	A
3808991000	Rodenticides	6.5	A
3808999000	Other	6.5	A
3809100000	With a basis of amylaceous substances	8	C
3809910000	Of a kind used in the textile or like industries	6.5	A
3809920000	Of a kind used in the paper or like industries	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3809930000	Of a kind used in the leather or like industries	6.5	A
3810101000	Pickling preparations for metal surfaces	6.5	A
3810109000	Other	6.5	A
3810901000	Fluxes and other auxiliary preparations for soldering, brazing or welding	6.5	A
3810909000	Other	6.5	A
3811110000	Based on lead compounds	6.5	A
3811190000	Other	6.5	A
3811210000	Containing petroleum oils or oils obtained from bituminous minerals	5	A
3811290000	Other	5	A
3811900000	Other	6.5	A
3812101000	Based on diphenylguanidine	6.5	A
3812102000	Based on dithiocarbamates	6.5	A
3812103000	Based on thiuram sulphides	6.5	A
3812104000	Based on hexamethylene tetramine	6.5	A
3812105000	Based on mercaptobenzothiazole	6.5	A
3812106000	Based on dibenzothiazyle disulphide	6.5	A
3812109000	Other	6.5	A
3812200000	Compound plasticisers for rubber or plastics	6.5	A
3812301000	Anti-oxidising preparations	6.5	A
3812302000	Other compound stabilisers	6.5	A
3813001000	Preparations for fire-extinguishers	6.5	A
3813002000	Charges for fire-extinguishers	6.5	A
3813003000	Charged fire-extinguishing grenades	6.5	A
3814001010	Mixtures of acetones, methyl acetate and methanol	6.5	A
3814001020	Mixtures of ethyl acetate, butyl alcohol and toluene	6.5	A
3814001090	Other	6.5	A
3814002110	For making semiconductor	6.5	A
3814002190	Other	6.5	A
3814002900	Other	6.5	A
3815110000	With nickel or nickel compounds as the active substance	6.5	A
3815121000	With platinum metal or platinum compounds	6.5	A
3815122000	Of palladium or palladium compounds	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3815129000	Other	6.5	A
3815191000	With iron or iron compounds as the active substance	6.5	A
3815192000	Of titanium or titanium compounds	6.5	A
3815199000	Other	6.5	A
3815901000	Reaction initiators	6.5	A
3815909000	Other	6.5	A
3816001000	Refractory cements	6.5	A
3816002000	Refractory mortars	6.5	A
3816003000	Refractory concretes	6.5	A
3816009000	Other	6.5	A
3817000000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902.	6.5	A
3818001000	Chemical elements doped for use in electronics	0	A
3818002000	Chemical compounds doped for use in electronics	0	A
3819001000	Hydraulic brake fluids	6.5	A
3819002000	Other prepared liquids for hydraulic transmission	6.5	A
3820001000	Anti-freezing preparations	6.5	A
3820002000	Prepared de-icing fluids	6.5	A
3821000000	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	6.5	A
3822001011	Of other plates, sheets, film, foil and strip of plastics	0	A
3822001012	Other articles of plastics	0	A
3822001013	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	A
3822001014	Litumuth testing paper and other similar testing paper	0	A
3822001019	Other	0	A
3822001020	Prepared, not on a backing	0	A
3822001091	Of other plates, sheets, film, foil and strip of plastics	6.5	A
3822001092	Other articles of plastics	6.5	A
3822001093	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	A
3822001099	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
3822002011	Of other plates, sheets, film, foil and strip of plastics	0	A
3822002012	Other articles of plastics	0	A
3822002013	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	A
3822002014	Litumuth testing paper and other similar testing paper	0	A
3822002019	Other	0	A
3822002020	Prepared, not on a backing	0	A
3822002091	Of other plates, sheets, film, foil and strip of plastics	6.5	A
3822002092	Other articles of plastics	6.5	A
3822002093	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	A
3822002099	Other	8	A
3822003041	Of 0 % rate in the Tariff Schedules	0	A
3822003042	Of 1 % rate in the Tariff Schedules	1	A
3822003043	Of 2 % rate in the Tariff Schedules	2	A
3822003044	Of 3 % rate in the Tariff Schedules	3	A
3822003045	Of 4 % rate in the Tariff Schedules	4	A
3822003046	Of 5 % rate in the Tariff Schedules	5	A
3822003047	Of 5.4 % rate in the Tariff Schedules	5.4	A
3822003048	Of 6.5 % rate in the Tariff Schedules	6.5	A
3822003049	Of 7 % rate in the Tariff Schedules	7	A
3822003050	Of 8 % rate in the Tariff Schedules	8	A
3822003051	Of 10 % rate in the Tariff Schedules	10	A
3822003052	Of 20 % rate in the Tariff Schedules	20	A
3822003053	Of 27 % rate in the Tariff Schedules	27	A
3822003054	Of 30 % rate in the Tariff Schedules	30	A
3822003055	Of 36 % rate in the Tariff Schedules	36	A
3822003056	Of 40 % rate in the Tariff Schedules	40	A
3822003057	Of 50 % rate in the Tariff Schedules	50	A
3822003058	Of subheadings 3706.10.1000, 3706.10.5020 and 3706.90.6020	182won/m or 6.5	A
3822003059	Of subheadings 3706.10.2000 and 3706.90.2000	4won/m or 6.5	A
3822003060	Of subheadings 3706.10.3010, 3706.10.4000, 3706.90.3010 and 3706.90.4000	26won/m or 6.5	A
3822003061	Of subheadings 3706.10.3020 and	468won/m or 6.5	A

HSK 2015	Description	Base Rate	Staging Category
	3706.90.3020		
3822003062	Of subheadings 3706.10.3030 and 3706.90.3030	78won/m or 6.5	A
3822003063	Of subheadings 3706.10.5010 and 3706.90.6010	1,092won/m or 6.5	A
3822003064	Of subheading 3706.10.6010	1,560won/m or 6.5	A
3822003065	Of subheading 3706.10.6020	260won/m or 6.5	A
3822003066	Of subheadings 3706.90.1000 and 3706.90.5020	8won/m or 6.5	A
3822003067	Of subheading 3706.90.5010	25won/m or 6.5	A
3823110000	Stearic acid	8	A
3823120000	Oleic acid	8	A
3823130000	Tall oil fatty acids	8	A
3823191000	Palmitic acids	8	A
3823192000	Acid oils from refining	8	A
3823199000	Other	8	A
3823701000	Cetyl alcohol	5	A
3823702000	Stearyl alcohol	5	A
3823703000	Oleyl alcohol	5	A
3823704000	Lauryl alcohol	3	A
3823709010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3823709090	Other	5	A
3824100000	Prepared binders for foundry moulds or cores	6.5	A
3824300000	Non-agglomerated metal carbides mixed together or with metallic binders	6.5	A
3824400000	Prepared additives for cements, mortars or concretes	6.5	A
3824500000	Non-refractory mortars and concretes	6.5	A
3824600000	Sorbitol other than that of subheading 2905.44	8	F
3824711000	Detergents based on trichlorotrifluoroethane	6.5	A
3824719000	Other	6.5	A
3824720000	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	6.5	A
3824730000	Containing hydrobromofluorocarbons (HBFCs)	6.5	A
3824740000	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing	6.5	A

HSK 2015	Description	Base Rate	Staging Category
	perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)		
3824750000	Containing carbon tetrachloride	6.5	A
3824760000	Containing 1,1,1-trichloroethane (methyl chloroform)	6.5	A
3824770000	Containing bromomethane (methyl bromide) or bromochloromethane	6.5	A
3824780000	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	6.5	A
3824790000	Other	6.5	A
3824810000	Containing oxirane (ethylene oxide)	6.5	A
3824820000	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	6.5	A
3824830000	Containing tris (2,3-dibromopropyl) phosphate	6.5	A
3824901000	Roasted chromite	5	A
3824902100	Getters for vacuum tubes	6.5	A
3824902200	Preparations of carbon resistors or ceramic solid resistors	6.5	A
3824902410	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3824902490	Other	6.5	A
3824903100	Mixtures consisting mainly of O-alkyl ($\leq C_{10}$, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates	6.5	A
3824903200	Mixtures consisting mainly of O-alkyl ($\leq C_{10}$, including cycloalkyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates	6.5	A
3824903300	Mixtures consisting mainly of [S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl) amino)ethyl]hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonothioates and their O-alkyl ($\leq C_{10}$, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protonated salts thereof	6.5	A
3824903400	Mixtures consisting mainly of alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonyldifluorides	6.5	A
3824903500	Mixtures consisting mainly of [O-2-dialkyl (methyl, ethyl, n-propyl or	6.5	A

HSK 2015	Description	Base Rate	Staging Category
	isopropyl) aminoethyl] hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl ($\leq C10$, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protoanted salts thereof		
3824903600	Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides	6.5	A
3824903700	Mixtures consisting mainly of dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates	6.5	A
3824903800	Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines or their protonated salts	6.5	A
3824903911	Mixtures consisting mainly of N,N dimethyl-2-amino-ethanol or N,N-diethyl-2-amino ethanol or their protonated salts	6.5	A
3824903919	Other	6.5	A
3824903920	Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols or their protonated salts	6.5	A
3824903930	Other mixtures consisting mainly of chemicals containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	6.5	A
3824903990	Other	6.5	A
3824904100	Mixed polyethylene glycol	6.5	A
3824904200	Ion-exchangers	6.5	A
3824904300	Anti-scaling compounds	6.5	A
3824904400	Additives to harden varnish or glue	6.5	A
3824905100	Ink-removers	6.5	A
3824905200	Stencil correctors	6.5	A
3824905300	Correcting fluids	6.5	A
3824906100	Compounded extenders for paints	6.5	A
3824906200	Preparations for the manufacture of certain ceramic articles (artificial teeth, etc)	6.5	A
3824906300	Soda-lime	6.5	A
3824906400	Hydrated silica gel	6.5	A
3824906500	Anti-rust preparations	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3824906600	Preparations for the manufacture of ceramic condenser and ferrite core	6.5	A
3824907100	Metal plating preparations	6.5	A
3824907200	Chlorinated paraffin	6.5	A
3824907300	Anti-foaming agent	6.5	A
3824907400	Foaming agent	6.5	A
3824907500	Prepared calcium carbonate	6.5	A
3824907600	Liquid crystal preparations	6.5	A
3824907700	Ammoniacal gas liquors	6.5	A
3824908010	Based on methyl ethyl ketone peroxide	6.5	A
3824908090	Other	6.5	A
3824909010	Micro-element fertilisers (other than products of Chapter 31)	6.5	A
3824909030	Chewing gum base	6.5	A
3824909050	Naphthenic acids, their water-insoluble salts and their esters	6.5	A
3824909061	With nicotine	6.5	A
3824909069	Other	6.5	A
3824909090	Other	6.5	A
3825100000	Municipal waste	6.5	A
3825200000	Sewage sludge	6.5	A
3825301000	Of heading 30.05.	0	A
3825302000	Of subheading 3824.90	6.5	A
3825303000	Of subheading 4015.11	8	A
3825304000	Of subheading 9018.3	8	A
3825410000	Halogenated	6.5	A
3825490000	Other	6.5	A
3825500000	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	6.5	A
3825610000	Mainly containing organic constituents	6.5	A
3825690000	Other	6.5	A
3825900000	Other	6.5	A
3826000000	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	6.5	E
3901101000	Linear low density polyethylene	6.5	A
3901109000	Other	6.5	A
3901201000	Of pulp	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3901209000	Other	6.5	A
3901300000	Ethylene-vinyl acetate copolymers	6.5	A
3901900000	Other	6.5	A
3902100000	Polypropylene	6.5	A
3902200000	Polyisobutylene	6.5	A
3902300000	Propylene copolymers	6.5	A
3902900000	Other	6.5	A
3903110000	Expansible	6.5	A
3903190000	Other	6.5	A
3903200000	Styrene-acrylonitrile (SAN) copolymers	6.5	A
3903300000	Acrylonitrile-butadiene-styrene (ABS) copolymers	6.5	A
3903901000	Styrene-butadiene copolymers	6.5	A
3903909000	Other	6.5	A
3904100000	Poly (vinyl chloride), not mixed with any other substances	6.5	A
3904210000	Non-plasticised	6.5	A
3904220000	Plasticised	6.5	A
3904300000	Vinyl chloride-vinyl acetate copolymers	6.5	A
3904400000	Other vinyl chloride copolymers	6.5	A
3904500000	Vinylidene chloride polymers	6.5	A
3904610000	Polytetrafluoroethylene	6.5	A
3904690000	Other	6.5	A
3904900000	Other	6.5	A
3905120000	In aqueous dispersion	6.5	A
3905190000	Other	6.5	A
3905210000	In aqueous dispersion	6.5	A
3905290000	Other	6.5	A
3905300000	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	8	A
3905910000	Copolymers	6.5	A
3905990000	Other	6.5	A
3906100000	Poly(methyl methacrylate)	6.5	A
3906901000	Poly acryl amide	8	A
3906909000	Other	8	A
3907100000	Polyacetals	6.5	A
3907201000	Polyoxyethylene (polyethylene glycol)	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3907202000	Polyoxypropylene (polypropylene glycol)	6.5	A
3907203000	Poly phenylene oxide	6.5	A
3907209000	Other	6.5	A
3907301000	For making semiconductor	6.5	A
3907309000	Other	6.5	A
3907400000	Polycarbonates	6.5	A
3907500000	Alkyd resins	6.5	A
3907600000	Poly(ethylene terephthalate)	6.5	A
3907700000	Poly(lactic acid)	6.5	A
3907910000	Unsaturated	6.5	A
3907991000	Poly butylene terephthalate	6.5	A
3907999000	Other	6.5	A
3908101000	Polyamide-6	6.5	A
3908102000	Polyamide-6,6	6.5	A
3908103000	Polyamide-11, -12, -6,9, -6,10, -6,12	6.5	A
3908900000	Other	6.5	A
3909101000	Urea resins	6.5	A
3909102000	Thiourea resins	6.5	A
3909200000	Melamine resins	6.5	A
3909300000	Other amino-resins	6.5	A
3909400000	Phenolic resins	6.5	A
3909500000	Polyurethanes	6.5	A
3910001000	For making semiconductor	6.5	A
3910009010	Silicon oil	6.5	A
3910009020	Silicon rubber	6.5	A
3910009090	Other	6.5	A
3911101000	Petroleum resins	8	A
3911102000	Coumarone, indene or coumarone-indene resins	8	A
3911103000	Polyterpenes	8	A
3911901000	Polysulphides	6.5	A
3911902000	Polysulphones	6.5	A
3911903000	Furan resin	6.5	A
3911909000	Other	6.5	A
3912110000	Non-plasticised	5	A
3912120000	Plasticised	5	A
3912200000	Cellulose nitrates (including collodions)	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3912311000	Sodium carboxymethyl cellulose	6.5	A
3912319000	Other	6.5	A
3912391000	Methyl cellulose	6.5	A
3912399000	Other	6.5	A
3912901000	Regenerated cellulose	6.5	A
3912909000	Other	6.5	A
3913101000	Sodium alginate	6.5	A
3913102000	Propylene glycol alginate	6.5	A
3913109000	Other	6.5	A
3913901000	Hardened proteins	6.5	A
3913902010	Chlorinated rubber	6.5	A
3913902020	Rubber hydrochloride	6.5	A
3913902030	Oxidised rubber	6.5	A
3913902040	Cyclised rubber	6.5	A
3913902090	Other	6.5	A
3913909010	Dextran	6.5	A
3913909090	Other	6.5	A
3914001000	Cationic	6.5	A
3914009000	Other	6.5	A
3915101000	Film, sheets, plates and foil before they became wastes	6.5	A
3915102000	Pipes and hoses before they became wastes	6.5	A
3915109000	Other	6.5	A
3915200000	Of polymers of styrene	6.5	A
3915300000	Of polymers of vinyl chloride	6.5	A
3915901000	Of polymers of propylene	6.5	A
3915902000	Of acrylic polymers	6.5	A
3915903000	Of polyacetals	6.5	A
3915904000	Of polycarbonates	6.5	A
3915905000	Of polyamides	6.5	A
3915909000	Other	6.5	A
3916100000	Of polymers of ethylene	6.5	A
3916200000	Of polymers of vinyl chloride	6.5	A
3916901000	Of polymers of styrene	6.5	A
3916902000	Of polymers of propylene	6.5	A
3916903000	Of acrylic polymers	6.5	A
3916904000	Of polyamides	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3916909000	Other	6.5	A
3917101000	Of hardened protein	6.5	A
3917102000	Of cellulosic materials	6.5	A
3917210000	Of polymers of ethylene	6.5	A
3917220000	Of polymers of propylene	6.5	A
3917230000	Of polymers of vinyl chloride	6.5	A
3917291000	Of polymers of styrene	6.5	A
3917292000	Of polyamides	6.5	A
3917299000	Other	6.5	A
3917311000	Of polymers of ethylene	6.5	A
3917312000	Of polymers of vinyl chloride	6.5	A
3917319000	Other	6.5	A
3917321000	Of polymers of ethylene	6.5	A
3917322000	Of polymers of vinyl chloride	6.5	A
3917329000	Other	6.5	A
3917331000	Of polymers of ethylene	6.5	A
3917332000	Of polymers of vinyl chloride	6.5	A
3917339000	Other	6.5	A
3917391000	Of polymers of ethylene	6.5	A
3917392000	Of polymers of vinyl chloride	6.5	A
3917399000	Other	6.5	A
3917400000	Fittings	6.5	A
3918101000	Of polyvinyl chloride	6.5	A
3918102000	Of copolymers of vinyl chloride and vinyl acetate	6.5	A
3918109000	Other	6.5	A
3918900000	Of other plastics	6.5	A
3919100000	In rolls of a width not exceeding 20 cm	6.5	A
3919900000	Other	6.5	A
3920100000	Of polymers of ethylene	6.5	A
3920200000	Of polymers of propylene	6.5	A
3920300000	Of polymers of styrene	6.5	A
3920430000	Containing by weight not less than 6 % of plasticisers	6.5	A
3920490000	Other	6.5	A
3920510000	Of poly(methyl methacrylate)	6.5	A
3920590000	Other	6.5	A
3920610000	Of polycarbonates	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3920620000	Of poly(ethylene terephthalate)	6.5	A
3920630000	Of unsaturated polyesters	6.5	A
3920690000	Of other polyesters	6.5	A
3920710000	Of regenerated cellulose	6.5	A
3920730000	Of cellulose acetate	6.5	A
3920791000	Of vulcanised fibre	6.5	A
3920799000	Other	6.5	A
3920910000	Of poly(vinyl butyral)	6.5	A
3920920000	Of polyamides	6.5	A
3920930000	Of amino-resins	6.5	A
3920940000	Of phenolic resins	6.5	A
3920991000	For aircrafts	6.5	A
3920999010	Polyimides film, for manufacturing Printed Circuit Board with the function of lead frame	4	A
3920999090	Other	6.5	A
3921110000	Of polymers of styrene	6.5	A
3921120000	Of polymers of vinyl chloride	6.5	A
3921130000	Of polyurethanes	6.5	A
3921140000	Of regenerated cellulose	6.5	A
3921191010	Separator, for manufacturing secondary battery	4	A
3921191090	Other	6.5	A
3921192010	Separator, for manufacturing secondary battery	4	A
3921192090	Other	6.5	A
3921193010	Of polymethyl methacrylate	6.5	A
3921193090	Other	6.5	A
3921194010	Of polycarbonates	6.5	A
3921194020	Of polyethylene terephthalate	6.5	A
3921194030	Of unsaturated polyesters	6.5	A
3921194090	Other	6.5	A
3921195010	Of vulcanised fibre	6.5	A
3921195020	Of cellulose acetate	6.5	A
3921195090	Other	6.5	A
3921199010	Of polyvinyl butyral	6.5	A
3921199020	Of polyamides	6.5	A
3921199030	Of amino-resins	6.5	A
3921199040	Of phenolic resins	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3921199090	Other	6.5	A
3921901000	Of polymers of ethylene	6.5	A
3921902000	Of polymers of propylene	6.5	A
3921903000	Of polymers of styrene	6.5	A
3921904010	Rigid	6.5	A
3921904020	Flexible	6.5	A
3921905010	Of polymethyl methacrylate	6.5	A
3921905090	Other	6.5	A
3921906010	Of polycarbonates	6.5	A
3921906020	Of polyethylene terephthalate	6.5	A
3921906030	Of unsaturated polyesters	6.5	A
3921906090	Other	6.5	A
3921907010	Of regenerated cellulose	6.5	A
3921907020	Of vulcanised fibre	6.5	A
3921907030	Of cellulose acetate	6.5	A
3921907090	Other	6.5	A
3921909010	Of polyvinyl butyral	6.5	A
3921909020	Of polyamides	6.5	A
3921909030	Of amino-resins	6.5	A
3921909040	Of phenolic resins	6.5	A
3921909050	Of polyurethanes	6.5	A
3921909090	Other	6.5	A
3922101000	Baths and shower baths	6.5	A
3922102000	Wash-basins	6.5	A
3922103000	Sinks	6.5	A
3922200000	Lavatory seats and covers	6.5	A
3922901000	Bidets	6.5	A
3922909000	Other	6.5	A
3923100000	Boxes, cases, crates and similar articles	6.5	A
3923210000	Of polymers of ethylene	6.5	B
3923290000	Of other plastics	6.5	A
3923300000	Carboys, bottles, flasks and similar articles	6.5	B
3923400000	Spools, cops, bobbins and similar supports	6.5	A
3923500000	Stoppers, lids, caps and other closures	6.5	B
3923900000	Other	6.5	A
3924100000	Tableware and kitchenware	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3924901000	Soap dishes and boxes	6.5	A
3924902000	Table cloths and other similar articles	6.5	A
3924909000	Other	6.5	A
3925100000	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	6.5	A
3925200000	Doors, windows and their frames and thresholds for doors	6.5	A
3925300000	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	6.5	A
3925900000	Other	6.5	A
3926101000	Pencil cases and erasers	6.5	A
3926102000	Binders	6.5	A
3926109000	Other	6.5	A
3926200000	Articles of apparel and clothing accessories (including gloves, mittens and mitts)	6.5	A
3926300000	Fittings for furniture, coachwork or the like	6.5	A
3926400000	Statuettes and other ornamental articles	6.5	A
3926901000	Parts for use in machinery and mechanical appliances	6.5	B
3926902000	Fans and hand screens non-mechanical; frames and handles therefor and parts of such frames and handles	6.5	A
3926903000	Labels and tags	6.5	B
3926904000	Adhesive tapes with case	6.5	B
3926905000	Frames for painting, photographs, mirrors and the like	6.5	A
3926906000	Albums	6.5	A
3926909000	Other	6.5	B
4001100000	Natural rubber latex, whether or not pre-vulcanised	0	A
4001210000	Smoked sheets	0	A
4001220000	Technically specified natural rubber (TSNR)	0	A
4001290000	Other	0	A
4001301000	Chicle gum	2	A
4001309000	Other	2	A
4002110000	Latex	8	A
4002190000	Other	8	A
4002201000	Latex	8	A
4002209000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
4002311000	Latex	5	A
4002319000	Other	5	A
4002391000	Latex	5	A
4002399010	Of chlorinated-isobutene-isoprene rubber (CIIR)	5	A
4002399020	Of brominated-isobutene-isoprene rubber (BIIR)	5	A
4002410000	Latex	8	A
4002490000	Other	8	A
4002510000	Latex	8	A
4002590000	Other	8	A
4002601000	Latex	8	A
4002609000	Other	8	A
4002701000	Latex	8	A
4002709000	Other	8	A
4002801000	Latex	8	A
4002809000	Other	8	A
4002910000	Latex	8	A
4002991000	Of carboxylated acrylonitrile-butadiene rubbers (XNBR)	8	A
4002992000	Of acrylonitrile-isoprene rubbers (NIR)	8	A
4002993000	Thioplasts (TM)	8	A
4002999000	Other	8	A
4003000000	Reclaimed rubber in primary forms or in plates, sheets or strip.	8	A
4004000000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	3	A
4005101000	Plates, sheets and strip	8	A
4005109000	Other	8	A
4005200000	Solutions; dispersions other than those of subheading 4005.10	8	A
4005910000	Plates, sheets and strip	8	A
4005991000	Compounded rubber latex	8	A
4005999000	Other	8	A
4006100000	"Camel-back" strips for retreading rubber tyres	8	A
4006901000	Rubber rods	8	A
4006902000	Rubber tubes	8	A
4006903000	Rubber profile shapes	8	A
4006904000	Rubber discs, rings and washers	8	A

HSK 2015	Description	Base Rate	Staging Category
4006905000	Rubber thread	8	A
4006909000	Other	8	A
4007001000	Rubber thread	5	A
4007002000	Rubber cord	8	A
4008111000	Combined with textile fabrics for reinforcing purposes	8	A
4008119000	Other	8	A
4008191000	Combined with textile fabrics for reinforcing purposes	8	A
4008199000	Other	8	A
4008211000	Combined with textile fabrics for reinforcing purposes	8	A
4008219000	Other	8	A
4008291000	Combined with textile fabrics for reinforcing purposes	8	A
4008299000	Other	8	A
4009110000	Without fittings	8	A
4009120000	With fittings	8	A
4009210000	Without fittings	8	A
4009220000	With fittings	8	A
4009310000	Without fittings	8	A
4009320000	With fittings	8	A
4009410000	Without fittings	8	A
4009420000	With fittings	8	A
4010110000	Reinforced only with metal	8	A
4010120000	Reinforced only with textile materials	8	A
4010191000	Reinforced only with plastics	8	A
4010199000	Other	8	A
4010310000	Endless transmission belts of trapezoidal cross-section (V- belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	8	A
4010320000	Endless transmission belts of trapezoidal cross-section (V- belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	8	A
4010330000	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	8	A
4010340000	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside	8	A

HSK 2015	Description	Base Rate	Staging Category
	circumference exceeding 180 cm but not exceeding 240 cm		
4010350000	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	8	A
4010360000	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	8	A
4010390000	Other	8	A
4011101000	Of radial carcass	5	A
4011102000	Of biased carcass	5	A
4011109000	Other	5	A
4011201010	For use on a rim measuring less than 49.53 cm in diameter	5	A
4011201090	Other	5	A
4011202010	For use on a rim measuring less than 49.53 cm in diameter	5	A
4011202090	Other	5	A
4011209000	Other	5	A
4011300000	Of a kind used on aircraft	5	A
4011400000	Of a kind used on motorcycles	5	A
4011500000	Of a kind used on bicycles	5	A
4011610000	Of a kind used on agricultural or forestry vehicles and machines	5	A
4011620000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5	A
4011630000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5	A
4011690000	Other	5	A
4011920000	Of a kind used on agricultural or forestry vehicles and machines	5	A
4011930000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5	A
4011940000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5	A
4011990000	Other	5	A
4012110000	Of a kind used on motor cars (including station wagons and racing cars)	8	A
4012120000	Of a kind used on buses or lorries	8	A
4012130000	Of a kind used on aircraft	5	A

HSK 2015	Description	Base Rate	Staging Category
4012190000	Other	8	A
4012201000	Of a kind used on aircraft	5	A
4012209010	Of a kind used on motor cars (including station wagons and racing cars)	8	A
4012209020	Of a kind used on buses or lorries	8	A
4012209090	Other	8	A
4012901010	Solid tyres	5	A
4012901020	Cushion tyres	5	A
4012901030	Tyre treads	5	A
4012901040	Tyre flaps	5	A
4012909010	Solid tyres	8	A
4012909020	Cushion tyres	8	A
4012909030	Tyre treads	8	A
4012909040	Tyre flaps	8	A
4012909090	Other	8	A
4013101000	Of a kind used on motor cars (including station wagons and racing cars)	8	A
4013102000	Of a kind used on buses or lorries	8	A
4013200000	Of a kind used on bicycles	8	A
4013901000	Of a kind used on aircraft	5	A
4013909010	Of a kind used on motorcycles or motor scooters	8	A
4013909020	Of a kind used on industrial vehicles or agricultural machinery	8	A
4013909090	Other	8	A
4014100000	Sheath contraceptives	8	A
4014901000	Teats	8	A
4014909000	Other	8	A
4015110000	Surgical	8	A
4015190000	Other	8	A
4015901000	Protective clothing for divers	8	A
4015902000	Protective clothing for radiologists	8	A
4015909000	Other	8	A
4016100000	Of cellular rubber	8	A
4016910000	Floor coverings and mats	8	A
4016920000	Erasers	8	A
4016930000	Gaskets, washers and other seals	8	B
4016940000	Boat or dock fenders, whether or not inflatable	8	A

HSK 2015	Description	Base Rate	Staging Category
4016951000	Pneumatic mattresses	8	A
4016952000	Pillows	8	A
4016953000	Cushions	8	A
4016959000	Other	8	A
4016991010	Parts of balloons, airships, flying machines, gliders, kites and rotochutes	0	A
4016991090	Other	8	A
4016992000	Rubber bands	8	A
4016993000	Stoppers and rings for bottles	8	A
4016999000	Other	8	A
4017001000	Hard rubber	8	A
4017002000	Articles of hard rubber	8	A
4101201000	Hides and skins, untanned	0	A
4101202000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	A
4101501011	Cow hide	0	A
4101501012	Steer hide	0	A
4101501013	Ox hide	0	A
4101501014	Bull hide	0	A
4101501019	Other	0	A
4101501021	Cow hide	0	A
4101501022	Steer hide	0	A
4101501023	Ox hide	0	A
4101501024	Bull hide	0	A
4101501029	Other	0	A
4101501090	Other	0	A
4101502000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	A
4101901011	Of calf skin	0	A
4101901019	Other	0	A
4101901091	Of calf skin	0	A
4101901099	Other	0	A
4101902000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	A
4102100000	With wool on	0	A
4102211000	Hides and skins, untanned	0	A
4102212000	Hides and skins, which have undergone a tanning (including pre-	3	A

HSK 2015	Description	Base Rate	Staging Category
	tanning) process which is reversible		
4102291000	Hides and skins, untanned	0	A
4102292000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	A
4103201010	Of snake	0	A
4103201020	Of lizard	0	A
4103201030	Of crocodile	0	A
4103201090	Other	0	A
4103202000	Hides and skins, which have undergone a tanning (including pretanning) process which is reversible	3	A
4103301000	Hides and skins, untanned	0	A
4103302000	Hides and skins, which have undergone a tanning (including pretanning) process which is reversible	3	A
4103901010	Of eels	0	A
4103901020	Of kangaroo	0	A
4103901030	Of camels (including dromedaries)	0	A
4103901090	Other	0	A
4103902010	Of camels (including dromedaries)	3	A
4103902090	Other	3	A
4104110000	Full grains, unsplit; grain splits	3	A
4104190000	Other	3	A
4104410000	Full grains, unsplit; grain splits	3	A
4104490000	Other	3	A
4105100000	In the wet state (including wet-blue)	3	A
4105300000	In the dry state (crust)	3	A
4106210000	In the wet state (including wet-blue)	3	A
4106220000	In the dry state (crust)	3	A
4106310000	In the wet state (including wet-blue)	5	A
4106320000	In the dry state (crust)	5	A
4106400000	Of reptiles	5	A
4106910000	In the wet state (including wet-blue)	5	A
4106920000	In the dry state (crust)	5	A
4107110000	Full grains, unsplit	5	A
4107120000	Grain splits	5	A
4107190000	Other	5	A
4107910000	Full grains, unsplit	5	A

HSK 2015	Description	Base Rate	Staging Category
4107920000	Grain splits	5	A
4107990000	Other	5	A
4112000000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	5	A
4113100000	Of goats or kids	5	A
4113200000	Of swine	5	A
4113300000	Of reptiles	5	A
4113900000	Other	5	A
4114100000	Chamois (including combination chamois) leather	5	A
4114201000	Patent leather	5	A
4114202000	Patent laminated leather	5	A
4114203000	Metallised leather	5	A
4115100000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	8	A
4115200000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	3	A
4201001000	Of reptile leather	8	A
4201009010	Saddles and saddle cloths	8	A
4201009020	Traces	8	A
4201009030	Leads	8	A
4201009040	Muzzles	8	A
4201009090	Other	8	A
4202111010	Of snake	8	A
4202111020	Of lizard	8	A
4202111030	Of crocodile	8	A
4202111040	Of eels	8	A
4202111050	Of kangaroo	8	A
4202111090	Other	8	A
4202112000	Of composition leather	8	A
4202113000	Of patent leather	8	A
4202121010	Of polyvinylchloride	8	A
4202121020	Of polyurethane	8	A
4202121090	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
4202122000	Of textile materials	8	A
4202191000	Of paper board	8	A
4202199000	Other	8	A
4202211010	Of snake	8	A
4202211020	Of lizard	8	A
4202211030	Of crocodile	8	A
4202211040	Of eels	8	A
4202211050	Of kangaroo	8	A
4202211090	Other	8	A
4202212000	Of composition leather	8	A
4202213000	Of patent leather	8	A
4202221010	Of polyvinylchloride	8	A
4202221020	Of polyurethane	8	A
4202221090	Other	8	A
4202222000	Of textile materials	8	A
4202291000	Of paper board	8	A
4202299000	Other	8	A
4202311010	Of snake	8	A
4202311020	Of lizard	8	A
4202311030	Of crocodile	8	A
4202311040	Of eels	8	A
4202311050	Of kangaroo	8	A
4202311090	Other	8	A
4202312000	Of composition leather	8	A
4202313000	Of patent leather	8	A
4202321010	Of polyvinylchloride	8	A
4202321020	Of polyurethane	8	A
4202321090	Other	8	A
4202322000	Of textile materials	8	A
4202391000	Of paper board	8	A
4202399000	Other	8	A
4202911010	Of snake	8	A
4202911020	Of lizard	8	A
4202911030	Of crocodile	8	A
4202911040	Of eels	8	A
4202911050	Of kangaroo	8	A
4202911090	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
4202912000	Of composition leather	8	A
4202913000	Of patent leather	8	A
4202921010	Of polyvinylchloride	8	A
4202921020	Of polyurethane	8	A
4202921090	Other	8	A
4202922000	Of textile materials	8	A
4202991000	Of paper board	8	A
4202999000	Other	8	A
4203101010	Coats	13	A
4203101020	Jackets, blazers and jumpers	13	A
4203101050	Vests	13	A
4203101060	Pants and trousers	13	A
4203101070	Skirts	13	A
4203101080	Overalls	13	A
4203101090	Other	13	A
4203102010	Coats	13	A
4203102020	Jackets, blazers and jumpers	13	A
4203102050	Vests	13	A
4203102060	Pants and trousers	13	A
4203102070	Skirts	13	A
4203102080	Overalls	13	A
4203102090	Other	13	A
4203103010	Coats	13	A
4203103020	Jackets, blazers and jumpers	13	A
4203103050	Vests	13	A
4203103060	Pants and trousers	13	A
4203103070	Skirts	13	A
4203103080	Overalls	13	A
4203103090	Other	13	A
4203109010	Coats	13	A
4203109020	Jackets, blazers and jumpers	13	A
4203109050	Vests	13	A
4203109060	Pants and trousers	13	A
4203109070	Skirts	13	A
4203109080	Overalls	13	A
4203109090	Other	13	A
4203211000	Baseball glove	13	A

HSK 2015	Description	Base Rate	Staging Category
4203212000	Golf glove	13	A
4203213000	Ski glove	13	A
4203214000	Motor cycle glove	13	A
4203215000	Batting glove	13	A
4203216000	Tennis glove	13	A
4203217000	Ice hockey glove	13	A
4203219000	Other	13	A
4203291000	Working glove	13	A
4203292000	Thermal glove	13	A
4203293000	Driver's glove	13	A
4203299000	Other	13	A
4203301010	Of snake	13	A
4203301020	Of lizard	13	A
4203301030	Of crocodile	13	A
4203301040	Of eels	13	A
4203301090	Other	13	B
4203309000	Other	13	A
4203400000	Other clothing accessories	13	A
4205001110	Belts	8	A
4205001190	Other	8	A
4205001900	Other articles of leather	8	A
4205002110	Belts	8	A
4205002190	Other	8	A
4205002900	Other articles of composition leather	8	A
4206001000	Catgut	8	A
4206009000	Other	8	A
4301100000	Of mink, whole, with or without head, tail or paws	3	A
4301300000	Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	3	A
4301600000	Of fox, whole, with or without head, tail or paws	3	A
4301801000	Of chinchila	3	A
4301802000	Of opossum	3	A
4301803000	Of raccoon	3	A
4301804000	Of coyote	3	A
4301805000	Of rabbit or hare	3	A

HSK 2015	Description	Base Rate	Staging Category
4301806000	Of musk-rat	3	A
4301809000	Other	3	A
4301900000	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	3	A
4302110000	Of mink	5	A
4302191000	Of beaver	5	A
4302192000	Of musk-rat	5	A
4302193000	Of fox	5	A
4302195000	Of chinchila	5	A
4302196000	Of opossum	5	A
4302197000	Of raccoon	5	A
4302198000	Of coyote	5	A
4302199010	Of sheep	5	A
4302199020	Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	5	A
4302199090	Other	5	A
4302201000	Of mink	5	A
4302202000	Of rabbit or hare	5	A
4302203000	Of beaver	5	A
4302204000	Of musk-rat	5	A
4302205000	Of fox	5	A
4302207000	Of chinchila	5	A
4302209010	Of opossum	5	A
4302209020	Of raccoon	5	A
4302209030	Of coyote	5	A
4302209090	Other	5	A
4302300000	Whole skins and pieces or cuttings thereof, assembled	5	A
4303101100	Of mink	16	A
4303101200	Of rabbit or hare	16	A
4303101300	Of lamb	16	A
4303101400	Of beaver	16	A
4303101500	Of musk-rat	16	A
4303101600	Of fox	16	A
4303101800	Of chinchila	16	A
4303101910	Of opossum	16	A
4303101920	Of raccoon	16	A
4303101930	Of coyote	16	A

HSK 2015	Description	Base Rate	Staging Category
4303101990	Other	16	A
4303102100	Of mink	16	A
4303102200	Of rabbit or hare	16	A
4303102300	Of lamb	16	A
4303102400	Of beaver	16	A
4303102500	Of musk-rat	16	A
4303102600	Of fox	16	A
4303102800	Of chinchila	16	A
4303102910	Of opossum	16	A
4303102920	Of raccoon	16	A
4303102930	Of coyote	16	A
4303102990	Other	16	A
4303900000	Other	16	A
4304001000	Artificial fur	8	A
4304002000	Articles of artificial fur	8	A
4401100000	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	2	A
4401210000	Coniferous	2	A
4401221000	For manufacturing pulp	0	A
4401229000	Other	2	A
4401310000	Wood pellets	2	A
4401390000	Other	2	A
4402101000	Agglomerated wood charcoal	2	B
4402109000	Other	2	B
4402901000	Agglomerated wood charcoal	2	B
4402909000	Other	2	B
4403101000	Tropical woods	0	A
4403102000	Non-coniferous	0	A
4403109000	Coniferous	0	A
4403201000	Cedar	0	A
4403202000	Oregon pine	0	A
4403203000	Red pine	0	A
4403204000	White wood or fir	0	A
4403205000	Larch	0	A
4403207000	Spruce	0	A
4403208000	Radiata pine	0	A
4403209000	Other	0	A
4403410000	Dark Red Meranti, Light Red	0	A

HSK 2015	Description	Base Rate	Staging Category
	Meranti and Meranti Bakau		
4403491000	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	0	A
4403492000	Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas	0	A
4403493000	Okoume', Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore and Iroko	0	A
4403494000	Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe'	0	A
4403495000	Mahogany and Balsa	0	A
4403499000	Other	0	A
4403910000	Of oak (Quercus spp.)	0	A
4403920000	Of beech (Fagus spp.)	0	A
4403991010	Rosewood	0	A
4403991020	Ebonywood	0	A
4403991040	Ash	0	A
4403991050	Walnut	0	A
4403991090	Other	0	A
4403992000	Lignum vitae	0	A
4403993010	Aspen	0	A
4403993020	Poplar	0	A
4403993030	Maple	0	A
4403993040	Elm	0	A
4403993050	Birch	0	A
4403993060	Basswood	0	A
4403994000	Paulownia	0	A
4403999011	Malas	0	A
4403999012	Taun	0	A
4403999019	Other	0	A
4403999090	Other	0	A
4404100000	Coniferous	5	C
4404200000	Non-coniferous	5	C
4405000000	Wood wool; wood flour.	5	C
4406100000	Not impregnated	5	C
4406900000	Other	5	C
4407101000	Cedar	5	C
4407102010	Douglas-fir	5	C
4407102020	Hemlock	5	C

HSK 2015	Description	Base Rate	Staging Category
4407102090	Other	5	C
4407103000	Red pine	5	C
4407104000	White wood or fir	5	C
4407105000	Larch	5	C
4407107000	Spruce	5	C
4407108000	Radiata pine	5	C
4407109010	Retinispora	5	C
4407109090	Other	5	C
4407210000	Mahogany (Swietenia spp.)	5	C
4407220000	Virola, Imbuia and Balsa	5	C
4407250000	Dark Red Meranti, Light Red Meranti and Meranti Bakau	5	C
4407260000	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	5	C
4407270000	Sapelli	5	C
4407280000	Iroko	5	C
4407291000	Keruing, Ramin, Kapur, Jongkong, Merbau, Jelutong and Kempas	5	C
4407292000	Teak	5	C
4407293000	Okoume, Obeche, Sipo, Acajou, d'afrique, Makore, Tiama, Mansonia, Ilomba, Dibetou Limba and Azobe	5	C
4407299000	Other	5	C
4407910000	Of oak (Quercus spp.)	5	C
4407920000	Of beech (Fagus spp.)	5	C
4407930000	Of maple (Acer spp.)	5	C
4407940000	Of cherry (Prunus spp.)	5	C
4407950000	Of ash (Fraxinus spp.)	5	C
4407991010	Rosewood	5	C
4407991020	Ebonywood	5	C
4407991040	Walnut	5	C
4407991090	Other	5	C
4407992000	Lignum vitae	5	C
4407993010	Aspen	5	C
4407993020	Poplar	5	C
4407993040	Elm	5	C
4407993050	Birch	5	C
4407993060	Basswood	5	C
4407994000	Paulownia	5	C

HSK 2015	Description	Base Rate	Staging Category
4407999010	Tropical woods, not specified in the foregoing	5	C
4407999090	Other	5	C
4408106000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	C
4408109100	For manufacturing plywood	2	A
4408109200	Patterned veneer	3	C
4408109910	Cedar	5	C
4408109920	Oregon pine	5	C
4408109930	Red pine	5	C
4408109940	White wood or fir	5	C
4408109950	Larch	5	C
4408109960	Spruce	5	C
4408109970	Radiata pine	5	C
4408109990	Other	5	C
4408313000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	C
4408319011	For manufacturing plywood	2	A
4408319012	Patterned veneer	3	C
4408319019	Other	5	C
4408319021	For manufacturing plywood	2	A
4408319022	Patterned veneer	3	C
4408319029	Other	5	C
4408396000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	C
4408399011	For manufacturing plywood	2	A
4408399012	Patterned veneer	3	C
4408399019	Other	5	C
4408399021	For manufacturing plywood	2	A
4408399022	Patterned veneer	3	C
4408399029	Other	5	C
4408399031	For manufacturing plywood	2	A
4408399032	Patterned veneer	3	C
4408399039	Other	5	C
4408399041	For manufacturing plywood	2	A
4408399042	Patterned veneer	3	C
4408399049	Other	5	C
4408399051	For manufacturing plywood	2	A

HSK 2015	Description	Base Rate	Staging Category
4408399052	Patterned veneer	3	C
4408399059	Other	5	C
4408399091	For manufacturing plywood	2	A
4408399092	Patterned veneer	3	C
4408399099	Other	5	C
4408901000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	C
4408909150	For manufacturing plywood	2	A
4408909160	Patterned veneer	3	C
4408909191	Rosewood	5	C
4408909192	Ebonywood	5	C
4408909193	Ash	5	C
4408909194	Walnut	5	C
4408909195	Oak	5	C
4408909199	Other	5	C
4408909210	For manufacturing plywood	2	A
4408909220	Patterned veneer	3	C
4408909290	Other	5	C
4408909370	For manufacturing plywood	2	A
4408909380	Patterned veneer	3	C
4408909391	Aspen	5	C
4408909392	Poplar	5	C
4408909393	Maple	5	C
4408909394	Elm	5	C
4408909395	Birch	5	C
4408909396	Basswood	5	C
4408909410	For manufacturing plywood	2	A
4408909420	Patterned veneer	3	C
4408909490	Other	5	C
4408909912	For manufacturing plywood	2	A
4408909913	Patterned veneer	3	C
4408909914	Baboen	5	C
4408909919	Other	5	C
4408909991	For manufacturing plywood	2	A
4408909992	Patterned veneer	3	C
4408909999	Other	5	C
4409101000	Siding	8	E

HSK 2015	Description	Base Rate	Staging Category
4409102000	Flooring	8	E
4409109000	Other	8	E
4409210000	Of bamboo	8	E
4409291000	Siding	8	E
4409292000	Flooring	8	E
4409299000	Other	8	E
4410111000	Unworked or not further worked than sanded	8	E
4410112000	Surface-covered with melamine-impregnated paper	8	E
4410113000	Surface-covered with decorative laminates of plastics	8	E
4410119000	Other	8	E
4410121000	Unworked or not further worked than sanded	8	E
4410129000	Other	8	E
4410191010	Unworked or not further worked than sanded	8	E
4410191090	Other	8	E
4410199010	Unworked or not further worked than sanded	8	E
4410199020	Surface-covered with melamine-impregnated paper	8	E
4410199030	Surface-covered with decorative laminates of plastics	8	E
4410199090	Other	8	E
4410900000	Other	8	D
4411121000	Not mechanically worked or surface covered	8	E
4411122000	Mechanically worked or surface covered	8	E
4411129000	Other	8	E
4411131000	Not mechanically worked or surface covered	8	E
4411132000	Mechanically worked or surface covered	8	E
4411139000	Other	8	E
4411141000	Not mechanically worked or surface covered	8	E
4411142010	Floor board	8	E
4411142090	Other	8	E
4411149000	Other	8	E
4411921000	Not mechanically worked or surface covered	8	E
4411922010	Floor board	8	E
4411922090	Other	8	E

HSK 2015	Description	Base Rate	Staging Category
4411929000	Other	8	E
4411931000	Not mechanically worked or surface covered	8	E
4411932010	Floor board	8	E
4411932090	Other	8	E
4411939000	Other	8	E
4411941000	Not mechanically worked or surface covered	8	E
4411949000	Other	8	E
4412101010	Of a thickness less than 6 mm	8	E
4412101020	Of a thickness not less than 6 mm	8	E
4412102000	Floor board	8	E
4412109010	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	8	E
4412109090	Other	8	E
4412311000	Of a thickness less than 3.2 mm	8	E
4412312000	Of a thickness less than 4 mm but not less than 3.2 mm	8	E
4412313000	Of a thickness less than 6 mm but not less than 4 mm	8	E
4412314010	Of a thickness less than 8mm but not less than 6mm	10	E
4412314020	Of a thickness less than 10mm but not less than 8mm	10	E
4412315000	Of a thickness less than 12 mm but not less than 10 mm	10	E
4412316000	Of a thickness less than 15 mm but not less than 12 mm	10	E
4412317000	Of a thickness not less than 15 mm	10	E
4412321000	Of a thickness less than 3.2 mm	8	E
4412322000	Of a thickness less than 4 mm but not less than 3.2 mm	8	E
4412323000	Of a thickness less than 6 mm but not less than 4 mm	8	E
4412324010	Of a thickness less than 8mm but not less than 6mm	10	E
4412324020	Of a thickness less than 10mm but not less than 8mm	10	E
4412325000	Of a thickness less than 12 mm but not less than 10 mm	10	E
4412326000	Of a thickness less than 15 mm but not less than 12 mm	10	E
4412327000	Of a thickness not less than 15 mm	10	E
4412391010	Of a thickness less than 6 mm	8	E
4412391090	Other	10	E
4412399010	Of a thickness less than 6 mm	8	E
4412399090	Other	10	E

HSK 2015	Description	Base Rate	Staging Category
4412941000	Blockboard	8	E
4412942000	Laminboard	8	E
4412943000	Battenboard	8	E
4412991011	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412991019	Other	8	E
4412991021	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412991029	Other	8	E
4412991031	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412991039	Other	8	E
4412991041	Floor board, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412991042	Floor board, other	8	E
4412991043	Other, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412991049	Other	8	E
4412992010	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412992090	Other	8	E
4412993010	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412993090	Other	8	E
4412999111	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412999119	Other	8	E
4412999191	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412999199	Other	8	E
4412999211	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412999219	Other	8	E
4412999291	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412999299	Other	8	E
4413000000	Densified wood, in blocks, plates, strips or profile shapes.	8	E

HSK 2015	Description	Base Rate	Staging Category
4414000000	Wooden frames for paintings, photographs, mirrors or similar objects.	8	E
4415100000	Cases, boxes, crates, drums and similar packings; cable-drums	8	E
4415200000	Pallets, box pallets and other load boards; pallet collars	8	D
4416000000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	8	E
4417000000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	8	E
4418100000	Windows, French-windows and their frames	8	D
4418200000	Doors and their frames and thresholds	8	E
4418400000	Shuttering for concrete constructional work	8	E
4418500000	Shingles and shakes	8	E
4418600000	Posts and beams	8	E
4418711000	Parquet panels	8	E
4418719000	Other	8	E
4418721000	Parquet panels	8	E
4418729000	Other	8	E
4418791000	Parquet panels	8	E
4418799000	Other	8	E
4418901000	Cellular wood panels	8	E
4418909000	Other	8	E
4419001000	Bowls	8	E
4419002010	Of bamboo	8	E
4419002090	Other	8	E
4419009000	Other	8	E
4420101000	Statuettes	8	E
4420109000	Other	8	E
4420901000	Wood marquetry and inlaid wood	8	E
4420902010	Cigarette caskets or case	8	E
4420902020	Jewellery casket or case	8	E
4420902030	Other articles of furniture, not falling within Chapter 94	8	E
4420902090	Other	8	E
4420909010	Cigarette, jewellery casket or case	8	E
4420909020	Other articles of furniture, not falling within Chapter 94	8	E

HSK 2015	Description	Base Rate	Staging Category
4420909090	Other	8	E
4421100000	Clothes hangers	8	E
4421901010	Bobbins	8	E
4421901090	Other	8	E
4421902000	Match splints; wooden pegs or pins for footwear	8	E
4421903000	Toothpick	8	E
4421904000	Wood paving blocks	8	E
4421905000	Fans and hand screens, nonmechanical; frames and handles therefor and parts of such frames and handles	8	E
4421909000	Other	8	E
4501100000	Natural cork, raw or simply prepared	8	E
4501900000	Other	8	E
4502000000	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	8	E
4503100000	Corks and stoppers	8	E
4503900000	Other	8	E
4504100000	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	8	E
4504900000	Other	8	E
4601211000	Mats and matting	8	A
4601212000	Screens	8	A
4601221000	Mats and matting	8	A
4601222000	Screens	8	A
4601291000	Mats and matting	8	A
4601292000	Screens	8	A
4601921000	Eunjukbaljang (of width less than 35 cm)	8	A
4601929000	Other	8	A
4601930000	Of rattan	8	A
4601941000	Eunjukbaljang (of width less than 35 cm)	8	A
4601949000	Other	8	A
4601991000	Articles in sheets plaited with plastics	8	A
4601999000	Other	8	A
4602111000	Basket	8	E
4602112000	Trays, dishes and other similar	8	E

HSK 2015	Description	Base Rate	Staging Category
	kitchen or tablewares		
4602119000	Other	8	E
4602120000	Of rattan	8	E
4602191000	Articles of rush	8	A
4602199000	Other	8	A
4602900000	Other	8	A
4701001000	Unbleached	0	A
4701002000	Semi-bleached or bleached	0	A
4702000000	Chemical wood pulp, dissolving grades.	0	A
4703110000	Coniferous	0	A
4703190000	Non-coniferous	0	A
4703211000	Semi-bleached	0	A
4703212000	Bleached	0	A
4703291000	Semi-bleached	0	A
4703292000	Bleached	0	A
4704110000	Coniferous	0	A
4704190000	Non-coniferous	0	A
4704210000	Coniferous	0	A
4704290000	Non-coniferous	0	A
4705000000	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	0	A
4706100000	Cotton linters pulp	0	A
4706200000	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0	A
4706301000	Mechanical	0	A
4706302000	Chemical	0	A
4706303000	Semi-chemical	0	A
4706911000	Unbleached	0	A
4706912000	Semi-bleached or bleached	0	A
4706921000	Unbleached	0	A
4706922000	Semi-bleached or bleached	0	A
4706931000	Unbleached	0	A
4706932000	Semi-bleached or bleached	0	A
4707100000	Unbleached kraft paper or paperboard or corrugated paper or paperboard	0	A
4707200000	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0	A

HSK 2015	Description	Base Rate	Staging Category
4707300000	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	0	A
4707900000	Other, including unsorted waste and scrap	0	A
4801000000	Newsprint, in rolls or sheets.	0	A
4802100000	Hand-made paper and paperboard	0	A
4802200000	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	0	A
4802400000	Wallpaper base	0	A
4802541010	Multi-ply paper and paperboard, bleached each layer	0	A
4802541090	Other	0	A
4802549010	Multi-ply paper and paperboard, bleached each layer	0	A
4802549090	Other	0	A
4802551010	Multi-ply paper and paperboard, bleached each layer	0	A
4802551020	Copy or duplicating paper	0	A
4802551030	Business machine paper and continuous forms bond(including Optical Mark Reading paper and Optical Character Reading paper)	0	A
4802551040	Fancy paper	0	A
4802551090	Other	0	A
4802559010	Multi-ply paper and paperboard, bleached each layer	0	A
4802559090	Other	0	A
4802561010	Multi-ply paper and paperboard, bleached each layer	0	A
4802561020	Copy or duplicating paper	0	A
4802561030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	A
4802561040	Fancy paper	0	A
4802561090	Other	0	A
4802569010	Multi-ply paper and paperboard, bleached each layer	0	A
4802569090	Other	0	A
4802571010	Multi-ply paper and paperboard, bleached each layer	0	A
4802571020	Copy or duplicating paper	0	A
4802571030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	A
4802571040	Fancy paper	0	A

HSK 2015	Description	Base Rate	Staging Category
4802571090	Other	0	A
4802579010	Multi-ply paper and paperboard, bleached each layer	0	A
4802579090	Other	0	A
4802581010	Multi-ply paper and paperboard, bleached each layer	0	A
4802581020	Fancy paper	0	A
4802581090	Other	0	A
4802582010	Multi-ply paper and paperboard, bleached each layer	0	A
4802582090	Other	0	A
4802589010	Multi-ply paper and paperboard, bleached each layer	0	A
4802589090	Other	0	A
4802611010	Multi-ply paper and paperboard, bleached each layer	0	A
4802611020	Copy or duplicating paper	0	A
4802611030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	A
4802611040	Fancy paper	0	A
4802611090	Other	0	A
4802619010	Multi-ply paper and paperboard, bleached each layer	0	A
4802619090	Other	0	A
4802621010	Multi-ply paper and paperboard, bleached each layer	0	A
4802621020	Copy or duplicating paper	0	A
4802621030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	A
4802621040	Fancy paper	0	A
4802621090	Other	0	A
4802629010	Multi-ply paper and paperboard, bleached each layer	0	A
4802629090	Other	0	A
4802691010	Multi-ply paper and paperboard, bleached each layer	0	A
4802691020	Copy or duplicating paper	0	A
4802691030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	A
4802691040	Fancy paper	0	A
4802691090	Other	0	A
4802699010	Multi-ply paper and paperboard, bleached each layer	0	A
4802699090	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
4803001000	Toilet or facial tissue stock for household or sanitary purposes	0	A
4803002000	Cellulose wadding and webs of cellulose fibres	0	A
4803009000	Other	0	A
4804110000	Unbleached	0	A
4804190000	Other	0	A
4804210000	Unbleached	0	A
4804290000	Other	0	A
4804311000	Electric insulating paper and paper board	0	A
4804312000	Condenser paper and paperboard	0	A
4804313000	Wrapping paper and paperboard	0	A
4804319000	Other	0	A
4804391000	Electric insulating paper and paperboard	0	A
4804392000	Condenser paper and paperboard	0	A
4804393000	Wrapping paper and paperboard	0	A
4804399000	Other	0	A
4804411010	Weighing less than 200 g/m ²	0	A
4804411090	Other	0	A
4804419010	Weighing less than 200 g/m ²	0	A
4804419090	Other	0	A
4804421010	Base stock for milk cartons and other beverage containers	0	A
4804421020	Folding carton stock (Including cosmetic, pharmaceutical, cigarette case and the like)	0	A
4804421030	Base stock for trays, dishes, plates, cups and the like	0	A
4804421090	Other	0	A
4804429010	Base stock for milk cartons and other beverage containers	0	A
4804429020	Folding carton stock(Including cosmetic, pharmaceutical, cigarette case and the like)	0	A
4804429030	Base stock for trays, dishes, plates, cups and the like	0	A
4804429090	Other	0	A
4804491000	Weighing less than 200 g/m ²	0	A
4804499000	Other	0	A
4804510000	Unbleached	0	A
4804521000	Base stock for milk cartons and other beverage containers	0	A
4804522000	Folding carton stock(Including cosmetic, pharmaceutical, cigarette	0	A

HSK 2015	Description	Base Rate	Staging Category
	case and the like)		
4804523000	Base stock for trays, dishes, plates, cups and the like	0	A
4804529000	Other	0	A
4804590000	Other	0	A
4805110000	Semi-chemical fluting paper	0	A
4805120000	Straw fluting paper	0	A
4805190000	Other	0	A
4805241000	Multi-ply paper and paperboard, bleached each layer	0	A
4805249000	Other	0	A
4805251000	Multi-ply paper and paperboard, bleached each layer	0	A
4805259000	Other	0	A
4805300000	Sulphite wrapping paper	0	A
4805400000	Filter paper and paperboard	0	A
4805500000	Felt paper and paperboard	0	A
4805911000	Multi-ply paper and paperboard, bleached each layer	0	A
4805919010	Condenser paper and paperboard	0	A
4805919090	Other	0	A
4805921000	Multi-ply paper and paperboard, bleached each layer	0	A
4805929000	Other	0	A
4805931000	Multi-ply paper and paperboard, bleached each layer	0	A
4805939000	Other	0	A
4806100000	Vegetable parchment	0	A
4806200000	Greaseproof papers	0	A
4806300000	Tracing papers	0	A
4806401000	Glassine paper	0	A
4806409000	Other	0	A
4807000000	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	0	A
4808100000	Corrugated paper and paperboard, whether or not perforated	0	A
4808401000	For sack	0	A
4808409000	Other	0	A
4808900000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
4809201000	One-ply	0	A
4809202000	Multi-ply	0	A
4809901000	Transfer paper	0	A
4809902010	Weighing not less than 65g/m ²	0	A
4809902090	Other	0	A
4809903000	Graphic art paper	0	A
4809904000	Carbon or similar copying papers	0	A
4809909000	Other	0	A
4810131000	Printing or writing paper and paperboard	0	A
4810139000	Other	0	A
4810141000	Printing or writing paper and paperboard	0	A
4810149000	Other	0	A
4810191000	Printing or writing paper and paperboard	0	A
4810199000	Other	0	A
4810220000	Light-weight coated paper	0	A
4810290000	Other	0	A
4810311000	Folding carton stock(Including cosmetic, pharmaceutical, cigarette case and the like)	0	A
4810312000	Base stock for trays, dishes, plates, cups and the like	0	A
4810319000	Other	0	A
4810321000	Folding carton stock(Including cosmetic, pharmaceutical, cigarette case and the like)	0	A
4810322000	Base stock for trays, dishes, plates, cups and the like	0	A
4810329000	Other	0	A
4810390000	Other	0	A
4810921010	Weighing not more than 250g/m ²	0	A
4810921090	Other	0	A
4810922000	Ivory duplex board with white back	0	A
4810929000	Other	0	A
4810991000	Matrix paper	0	A
4810992000	Filter paper	0	A
4810999000	Other	0	A
4811101000	Roofing paper	0	A
4811109000	Other	0	A
4811410000	Self-adhesive	0	A

HSK 2015	Description	Base Rate	Staging Category
4811490000	Other	0	A
4811511000	Weighing more than 150 g/m ² but not more than 265 g/m ²	0	A
4811519011	Floor coverings on a base of paper or of paperboard	0	A
4811519019	Other	0	A
4811519090	Other	0	A
4811590000	Other	0	A
4811600000	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	0	A
4811901010	Ruled, lined or squared	0	A
4811901090	Other	0	A
4811902010	Cellulose wadding	0	A
4811902090	Other	0	A
4812000000	Filter blocks, slabs and plates, of paper pulp.	0	A
4813100000	In the form of booklets or tubes	0	A
4813200000	In rolls of a width not exceeding 5 cm	0	A
4813900000	Other	0	A
4814201000	Wall paper	0	A
4814202000	Lincrusta	0	A
4814209000	Other	0	A
4814901010	Of kohemp fiber	0	A
4814901090	Other	0	A
4814909000	Other	0	A
4816201000	One ply	0	A
4816202000	Multi-ply	0	A
4816901000	Transfer paper	0	A
4816902010	Weighing not less than 65g/m ²	0	A
4816902090	Other	0	A
4816903000	Graphic art paper	0	A
4816904000	Carbon or similar copying papers	0	A
4816905000	Duplicator stencils	0	A
4816909000	Other	0	A
4817100000	Envelopes	0	A
4817200000	Letter cards, plain postcards and correspondence cards	0	A
4817300000	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	0	A

HSK 2015	Description	Base Rate	Staging Category
4818100000	Toilet paper	0	A
4818200000	Handkerchiefs, cleansing or facial tissues and towels	0	A
4818300000	Tablecloths and serviettes	0	A
4818500000	Articles of apparel and clothing accessories	0	A
4818900000	Other	0	A
4819100000	Cartons, boxes and cases, of corrugated paper or paperboard	0	A
4819200000	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	0	A
4819300000	Sacks and bags, having a base of a width of 40 cm or more	0	A
4819400000	Other sacks and bags, including cones	0	A
4819501000	Suitable for packing liquid	0	A
4819509000	Other	0	A
4819600000	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	0	A
4820100000	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	0	A
4820200000	Exercisebooks	0	A
4820300000	Binders (other than book covers), folders and file covers	0	A
4820400000	Manifold business forms and interleaved carbon sets	0	A
4820500000	Albums for samples or for collections	0	A
4820900000	Other	0	A
4821100000	Printed	0	A
4821900000	Other	0	A
4822100000	Of a kind used for winding textile yarn	0	A
4822900000	Other	0	A
4823200000	Filter paper and paperboard	0	A
4823400000	Rolls, sheets and dials, printed for self-recording apparatus	0	A
4823610000	Of bamboo	0	A
4823690000	Other	0	A
4823700000	Moulded or pressed articles of paper pulp	0	A
4823901010	Cards punched	0	A
4823901090	Other	0	A
4823902000	Electric insulating paper	0	A
4823903011	Floor coverings on a base of paper	0	A

HSK 2015	Description	Base Rate	Staging Category
	or of paperboard		
4823903019	Other	0	A
4823903021	Floor coverings on a base of paper or of paperboard	0	A
4823903029	Other	0	A
4823903090	Other	0	A
4823905000	Perforated paper for jacquard weaving machines	0	A
4823909011	Floor coverings on a base of paper or of paperboard	0	A
4823909019	Other	0	A
4823909090	Other	0	A
4901101000	Printed in Korean	0	A
4901109000	Other	0	A
4901911000	Printed in Korean	0	A
4901919000	Other	0	A
4901991000	Printed in Korean	0	A
4901999000	Other	0	A
4902101010	Newspapers	0	A
4902101090	Other	0	A
4902109000	Other	0	A
4902901010	Journals	0	A
4902901090	Other	0	A
4902909010	Journals	0	A
4902909090	Other	0	A
4903000000	Children's picture, drawing or colouring books.	0	A
4904000000	Music, printed or in manuscript, whether or not bound or illustrated.	0	A
4905100000	Globes	0	A
4905911000	Maps and hydrographic chart	0	A
4905919000	Other	0	A
4905990000	Other	0	A
4906001000	Plans	0	A
4906002000	Drawings	0	A
4906009000	Other	0	A
4907001000	Unused postage stamp	0	A
4907002000	Air way bill	0	A
4907009000	Other	0	A
4908100000	Transfers (decalcomanias), vitrifiable	0	A

HSK 2015	Description	Base Rate	Staging Category
4908901000	Transfers (decalcomanias) for cushion flooring sheet	0	A
4908909000	Other	0	A
4909000000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	0	A
4910001000	Of paper or paperboard	0	A
4910009000	Other	0	A
4911100000	Trade advertising material, commercial catalogues and the like	0	A
4911911000	Printed plans and drawings	0	A
4911919000	Other	0	A
4911990000	Other	0	A
5001000000	Silk-worm cocoons suitable for reeling.	51% or 5,276won/kg whichever is the greater	A
5002001010	Not more than 20 decitex	3	A
5002001020	More than 20 decitex but not more than 25.56 decitex	51.7% or 17,215won/kg whichever is the greater	A
5002001030	More than 25.56 decitex but not more than 28.89 decitex	51.7% or 17,215won/kg whichever is the greater	A
5002001040	More than 28.89 decitex but not more than 36.67 decitex	51.7% or 17,215won/kg whichever is the greater	A
5002001050	More than 36.67 decitex	51.7% or 17,215won/kg whichever is the greater	A
5002002000	Doupion silk	3	A
5002009000	Other	8	A
5003001000	Not carded or combed	2	A
5003009000	Other	2	A
5004000000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	3	A
5005001000	Hand made yarn	3	A
5005002000	Yarn spun from silk waste	3	A
5005003000	Yarn spun from noil silk	3	A
5006001000	Silk yarn	8	A
5006002000	Hand made yarn	8	A

HSK 2015	Description	Base Rate	Staging Category
5006003000	Yarn spun from silk waste	8	A
5006004000	Yarn spun from noil silk	8	A
5006005000	Silk worm gut	8	A
5007100000	Fabrics of noil silk	13	A
5007201000	Silk fabrics, grey	13	A
5007202010	Shibori	13	A
5007202020	Satin	13	A
5007202030	Crepe de chine	13	A
5007202090	Other	13	A
5007209000	Other	13	A
5007901000	Silk fabrics, grey	13	A
5007902000	Silk woven fabrics, mixed with acetate yarn	13	A
5007903000	Silk woven fabrics, mixed with other man-made fiber	13	A
5007904000	Silk woven fabrics, mixed with wool	13	A
5007909000	Other	13	A
5101110000	Shorn wool	0	A
5101190000	Other	0	A
5101210000	Shorn wool	0	A
5101290000	Other	0	A
5101300000	Carbonised	0	A
5102110000	Of Kashmir (cashmere) goats	0	A
5102190000	Other	0	A
5102200000	Coarse animal hair	0	A
5103100000	Noils of wool or of fine animal hair	0	A
5103200000	Other waste of wool or of fine animal hair	0	A
5103300000	Waste of coarse animal hair	0	A
5104000000	Garnetted stock of wool or of fine or coarse animal hair.	0	A
5105100000	Carded wool	0	A
5105210000	Combed wool in fragments	0	A
5105290000	Other	0	A
5105310000	Of Kashmir (cashmere) goats	0	A
5105390000	Other	0	A
5105400000	Coarse animal hair, carded or combed	0	A
5106101000	Of all wool	8	A
5106109000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
5106201000	Mixed with polyester fiber	8	A
5106202000	Mixed with polyamide fiber	8	A
5106203000	Mixed with acrylic fiber	8	A
5106204000	Mixed with other synthetic fiber	8	A
5106209000	Other	8	A
5107101000	Of all wool	8	A
5107102000	Mixed with synthetic fiber	8	A
5107109000	Mixed with other fiber	8	A
5107201000	Mixed with polyester fiber	8	A
5107202000	Mixed with polyamide fiber	8	A
5107203000	Mixed with acrylic fiber	8	A
5107204000	Mixed with other synthetic fiber	8	A
5107209000	Mixed with other fiber	8	A
5108100000	Carded	8	A
5108200000	Combed	8	A
5109101000	Yarn of wool	8	A
5109109000	Yarn of fine animal hair	8	A
5109901000	Yarn of wool	8	A
5109909000	Yarn of fine animal hair	8	A
5110000000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	8	A
5111111000	Of wool	13	A
5111112000	Of fine animal hair	13	A
5111191000	Of wool	13	A
5111192000	Of fine animal hair	13	A
5111200000	Other, mixed mainly or solely with man-made filaments	13	A
5111300000	Other, mixed mainly or solely with man-made staple fibres	13	A
5111900000	Other	13	A
5112111000	Of wool	13	A
5112112000	Of fine animal hair	13	A
5112191000	Of wool	13	A
5112192000	Of fine animal hair	13	A
5112200000	Other, mixed mainly or solely with man-made filaments	13	A
5112300000	Other, mixed mainly or solely with man-made staple fibres	13	A
5112900000	Other	13	A

HSK 2015	Description	Base Rate	Staging Category
5113000000	Woven fabrics of coarse animal hair or of horsehair.	13	A
5201001000	Seed cotton	0	A
5201009010	Less than 23.2 mm (7/8 inch) of fibre-length	0	A
5201009020	Not less than 23.2 mm (7/8 inch), but less than 25.4 mm (1 inch) of fibre-length	0	A
5201009030	Not less than 25.4 mm (1 inch), but less than 28.5 mm (1-1/8 inch) of fibre-length	0	A
5201009050	Not less than 28.5 mm (1-1/8 inch), but less than 34.9 mm (1-3/8 inch) of fiber length	0	A
5201009060	Not less than 34.9 mm (1-3/8 inch) of fiber-length	0	A
5202100000	Yarn waste (including thread waste)	0	A
5202910000	Garnetted stock	0	A
5202990000	Other	0	A
5203000000	Cotton, carded or combed.	0	A
5204110000	Containing 85 % or more by weight of cotton	8	A
5204190000	Other	8	A
5204200000	Put up for retail sale	8	A
5205111000	Unbleached or not mercerized	8	A
5205119000	Other	8	A
5205121010	Measuring not more than 370.37 decitex but not less than 232.56 decitex (not less than 27 metric number but not exceeding 43 metric number). excluding open end yarn	1	A
5205121090	Other	8	A
5205129000	Other	8	A
5205131000	Unbleached or not mercerized	8	A
5205139000	Other	8	A
5205141000	Unbleached or not mercerized	8	A
5205149000	Other	8	A
5205151000	Unbleached or not mercerized	8	A
5205159000	Other	8	A
5205211000	Unbleached or not mercerized	8	A
5205219000	Other	8	A
5205221000	Unbleached or not mercerized	8	A
5205229000	Other	8	A
5205231000	Unbleached or not mercerized	8	B

HSK 2015	Description	Base Rate	Staging Category
5205239000	Other	8	A
5205241000	Unbleached or not mercerized	8	A
5205249000	Other	8	A
5205261000	Unbleached or not mercerized	8	A
5205269000	Other	8	A
5205271000	Unbleached or not mercerized	8	A
5205279000	Other	8	A
5205281000	Unbleached or not mercerized	8	A
5205289000	Other	8	A
5205311000	Unbleached or not mercerized	8	A
5205319000	Other	8	A
5205321010	Measuring not more than 370.37 decitex but not less than 232.56 decitex(not less than 27 metric number but not exceeding 43 metric number). excluding open end yarn	1	A
5205321090	Other	8	A
5205329000	Other	8	A
5205331000	Unbleached or not mercerized	8	A
5205339000	Other	8	A
5205341000	Unbleached or not mercerized	8	A
5205349000	Other	8	A
5205351000	Unbleached or not mercerized	8	A
5205359000	Other	8	A
5205411000	Unbleached or not mercerized	8	A
5205419000	Other	8	A
5205421000	Unbleached or not mercerized	8	A
5205429000	Other	8	A
5205431000	Unbleached or not mercerized	8	A
5205439000	Other	8	A
5205441000	Unbleached or not mercerized	8	A
5205449000	Other	8	A
5205461000	Unbleached or not mercerized	8	A
5205469000	Other	8	A
5205471000	Unbleached or not mercerized	8	A
5205479000	Other	8	A
5205481000	Unbleached or not mercerized	8	A
5205489000	Other	8	A
5206111000	Unbleached or not mercerized	8	A

HSK 2015	Description	Base Rate	Staging Category
5206119000	Other	8	A
5206121000	Unbleached or not mercerized	8	A
5206129000	Other	8	A
5206131000	Unbleached or not mercerized	8	A
5206139000	Other	8	A
5206141000	Unbleached or not mercerized	8	A
5206149000	Other	8	A
5206151000	Unbleached or not mercerized	8	A
5206159000	Other	8	A
5206211000	Unbleached or not mercerized	8	A
5206219000	Other	8	A
5206221000	Unbleached or not mercerized	8	A
5206229000	Other	8	A
5206231000	Unbleached or not mercerized	8	A
5206239000	Other	8	A
5206241000	Unbleached or not mercerized	8	A
5206249000	Other	8	A
5206251000	Unbleached or not mercerized	8	A
5206259000	Other	8	A
5206311000	Unbleached or not mercerized	8	A
5206319000	Other	8	A
5206321000	Unbleached or not mercerized	8	A
5206329000	Other	8	A
5206331000	Unbleached or not mercerized	8	A
5206339000	Other	8	A
5206341000	Unbleached or not mercerized	8	A
5206349000	Other	8	A
5206351000	Unbleached or not mercerized	8	A
5206359000	Other	8	A
5206411000	Unbleached or not mercerized	8	A
5206419000	Other	8	A
5206421000	Unbleached or not mercerized	8	A
5206429000	Other	8	A
5206431000	Unbleached or not mercerized	8	A
5206439000	Other	8	A
5206441000	Unbleached or not mercerized	8	A
5206449000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
5206451000	Unbleached or not mercerized	8	A
5206459000	Other	8	A
5207101000	Unbleached or not mercerized	8	A
5207109000	Other	8	A
5207901000	Unbleached or not mercerized	8	A
5207909000	Other	8	A
5208110000	Plain weave, weighing not more than 100 g/m ²	10	A
5208120000	Plain weave, weighing more than 100 g/m ²	10	A
5208130000	3-thread or 4-thread twill, including cross twill	10	A
5208190000	Other fabrics	10	A
5208210000	Plain weave, weighing not more than 100 g/m ²	10	A
5208220000	Plain weave, weighing more than 100 g/m ²	10	A
5208230000	3-thread or 4-thread twill, including cross twill	10	A
5208290000	Other fabrics	10	A
5208310000	Plain weave, weighing not more than 100 g/m ²	10	A
5208320000	Plain weave, weighing more than 100 g/m ²	10	A
5208330000	3-thread or 4-thread twill, including cross twill	10	A
5208390000	Other fabrics	10	A
5208410000	Plain weave, weighing not more than 100 g/m ²	10	A
5208420000	Plain weave, weighing more than 100 g/m ²	10	A
5208430000	3-thread or 4-thread twill, including cross twill	10	A
5208490000	Other fabrics	10	A
5208510000	Plain weave, weighing not more than 100 g/m ²	10	A
5208520000	Plain weave, weighing more than 100 g/m ²	10	A
5208591000	3-thread or 4-thread twill, including cross twill	10	A
5208599000	Other	10	A
5209110000	Plain weave	10	A
5209120000	3-thread or 4-thread twill, including cross twill	10	A
5209190000	Other fabrics	10	A
5209210000	Plain weave	10	A
5209220000	3-thread or 4-thread twill, including cross twill	10	A

HSK 2015	Description	Base Rate	Staging Category
5209290000	Other fabrics	10	A
5209310000	Plain weave	10	A
5209320000	3-thread or 4-thread twill, including cross twill	10	A
5209390000	Other fabrics	10	A
5209410000	Plain weave	10	A
5209420000	Denim	10	A
5209430000	Other fabrics of 3-thread or 4-thread twill, including cross twill	10	A
5209490000	Other fabrics	10	A
5209510000	Plain weave	10	A
5209520000	3-thread or 4-thread twill, including cross twill	10	A
5209590000	Other fabrics	10	A
5210110000	Plain weave	10	A
5210191000	3-thread or 4-thread twill, including cross twill	10	A
5210199000	Other	10	A
5210210000	Plain weave	10	A
5210291000	3-thread or 4-thread twill, including cross twill	10	A
5210299000	Other	10	A
5210310000	Plain weave	10	A
5210320000	3-thread or 4-thread twill, including cross twill	10	A
5210390000	Other fabrics	10	A
5210410000	Plain weave	10	A
5210491000	3-thread or 4-thread twill, including cross twill	10	A
5210499000	Other	10	A
5210510000	Plain weave	10	A
5210590000	Other fabrics	10	A
5211110000	Plain weave	10	A
5211120000	3-thread or 4-thread twill, including cross twill	10	A
5211190000	Other fabrics	10	A
5211200000	Bleached	10	A
5211310000	Plain weave	10	A
5211320000	3-thread or 4-thread twill, including cross twill	10	A
5211390000	Other fabrics	10	A
5211410000	Plain weave	10	A
5211420000	Denim	10	A

HSK 2015	Description	Base Rate	Staging Category
5211430000	Other fabrics of 3-thread or 4-thread twill, including cross twill	10	A
5211490000	Other fabrics	10	A
5211510000	Plain weave	10	A
5211520000	3-thread or 4-thread twill, including cross twill	10	A
5211590000	Other fabrics	10	A
5212110000	Unbleached	10	A
5212120000	Bleached	10	A
5212130000	Dyed	10	A
5212140000	Of yarns of different colours	10	A
5212150000	Printed	10	A
5212210000	Unbleached	10	A
5212220000	Bleached	10	A
5212230000	Dyed	10	A
5212240000	Of yarns of different colours	10	A
5212250000	Printed	10	A
5301100000	Flax, raw or retted	2	A
5301210000	Broken or scutched	2	A
5301290000	Other	2	A
5301301000	Flax tow	2	A
5301302000	Flax waste	2	A
5302100000	True hemp, raw or retted	2	A
5302901000	True hemp, broken, scutched, hackled or otherwise processed, but not spun.	2	A
5302902010	Tow of true hemp	2	A
5302902020	Waste of true hemp	2	A
5303101000	Jute	2	A
5303102000	Other textile bast fibres	2	A
5303901010	Jute	2	A
5303901090	Other textile bast fibres	2	A
5303909010	Tow and waste of jute	2	A
5303909090	Tow and waste of other textile bast fibres	2	A
5305001000	Of coconut (coir)	2	A
5305002000	Of abaca	2	A
5305003000	Of sisal and the genus Agave	2	A
5305009000	Other	2	A
5306101000	Of all flax	8	A

HSK 2015	Description	Base Rate	Staging Category
5306102000	Of mixed	8	A
5306201000	Of all flax	8	A
5306202000	Of mixed	8	A
5307101000	Of jute	8	A
5307109000	Other	8	A
5307201000	Of jute	8	A
5307209000	Other	8	A
5308100000	Coir yarn	8	A
5308200000	True hemp yarn	8	A
5308901000	Ramie yarn	8	A
5308909000	Other	8	A
5309110000	Unbleached or bleached	2	A
5309190000	Other	2	A
5309210000	Unbleached or bleached	2	A
5309290000	Other	2	A
5310101000	Jute fabrics	8	A
5310109000	Other	8	A
5310901000	Jute fabrics	8	A
5310909000	Other	8	A
5311001000	Of ramie	8	A
5311002000	Of true hemp	8	A
5311003000	Of paper yarn	8	A
5311009000	Other	8	A
5401101000	Of nylon or other polyamides	8	A
5401102000	Of polyesters	8	A
5401103000	Of acrylic polymers	8	A
5401109000	Other	8	A
5401201000	Of viscose rayon	8	A
5401202000	Of cellulose acetate	8	A
5401209000	Other	8	A
5402110000	Of aramids	8	A
5402191011	For tire cord	8	A
5402191012	For fishing net	8	A
5402191019	For other	8	A
5402191021	For tire cord	8	A
5402191022	For fishing net	8	A
5402191029	For other	8	A

HSK 2015	Description	Base Rate	Staging Category
5402191090	Other	8	A
5402199000	Other	8	A
5402200000	High tenacity yarn of polyesters	8	A
5402311010	Of nylon 6	8	A
5402311020	Of nylon 66	8	A
5402311090	Other	8	A
5402319000	Other	8	A
5402321010	Of nylon 6	8	A
5402321020	Of nylon 66	8	A
5402321090	Other	8	A
5402329000	Other	8	A
5402331000	Of poly trimethylene terephthalate	8	A
5402339000	Other	8	B
5402340000	Of polypropylene	8	A
5402390000	Other	8	A
5402440000	Elastomeric	8	A
5402451010	Of nylon 6	8	A
5402451020	Of nylon 66	8	A
5402451090	Other	8	A
5402459000	Other	8	A
5402461000	Of poly trimethylene terephthalate	8	A
5402469000	Other	8	B
5402471000	Of poly trimethylene terephthalate	8	A
5402479000	Other	8	A
5402480000	Other, of polypropylene	8	A
5402491000	Of acrylic polymers	8	A
5402499000	Other	8	A
5402510000	Of nylon or other polyamides	8	A
5402520000	Of polyesters	8	A
5402591000	Of acrylic polymers	8	A
5402599000	Other	8	A
5402610000	Of nylon or other polyamides	8	A
5402620000	Of polyesters	8	A
5402691000	Of acrylic polymers	8	A
5402692000	Of polyvinyl alcohol	8	A
5402699000	Other	8	A
5403100000	High tenacity yarn of viscose rayon	1	A

HSK 2015	Description	Base Rate	Staging Category
5403311000	Textured yarn	1	A
5403319000	Other	1	A
5403321000	Textured yarn	1	A
5403329000	Other	1	A
5403331000	Textured yarn	8	A
5403339000	Other	8	A
5403391000	Textured yarn	8	A
5403399000	Other	8	A
5403411000	Textured yarn	1	A
5403419000	Other	1	A
5403421000	Textured yarn	8	A
5403429000	Other	8	A
5403491000	Textured yarn	8	A
5403499000	Other	8	A
5404110000	Elastomeric	8	A
5404120000	Other, of polypropylene	8	A
5404191000	Of nylon or other polyamides	8	A
5404192000	Of polyurethane	8	A
5404193000	Of polyvinyl alcohol	8	A
5404199000	Other	8	A
5404901000	Of strip	8	A
5404909000	Other	8	A
5405001000	Monofilament	8	A
5405009000	Other	8	A
5406001000	Synthetic filament yarn	8	A
5406002000	Artificial filament yarn	8	A
5407101000	Of nylon or other polyamides	8	A
5407102000	Of polyesters	8	A
5407200000	Woven fabrics obtained from strip or the like	8	A
5407300000	Fabrics specified in note 9 to section XI	8	A
5407410000	Unbleached or bleached	8	A
5407420000	Dyed	8	A
5407430000	Of yarns of different colours	8	A
5407440000	Printed	8	A
5407510000	Unbleached or bleached	8	A
5407520000	Dyed	8	A

HSK 2015	Description	Base Rate	Staging Category
5407530000	Of yarns of different colours	8	A
5407540000	Printed	8	A
5407611000	Unbleached or bleached	8	A
5407612000	Dyed	8	A
5407613000	Of yarns of different colours	8	A
5407614000	Printed	8	A
5407691000	Unbleached or bleached	8	A
5407692000	Dyed	8	A
5407693000	Of yarns of different colours	8	A
5407694000	Printed	8	A
5407711000	Of acrylic polymers	8	A
5407719000	Other	8	A
5407721000	Of acrylic polymers	8	A
5407729000	Other	8	A
5407731000	Of acrylic polymers	8	A
5407739000	Other	8	A
5407741000	Of acrylic polymers	8	A
5407749000	Other	8	A
5407811000	Of nylon or other polyamides	8	A
5407812000	Of polyesters	8	A
5407813000	Of acrylic polymers	8	A
5407819000	Other	8	A
5407821000	Of nylon or other polyamides	8	A
5407822000	Of polyesters	8	A
5407823000	Of acrylic polymers	8	A
5407829000	Other	8	A
5407831000	Of nylon or other polyamides	8	A
5407832000	Of polyesters	8	A
5407833000	Of acrylic polymers	8	A
5407839000	Other	8	A
5407841000	Of nylon or other polyamides	8	A
5407842000	Of polyesters	8	A
5407843000	Of acrylic polymers	8	A
5407849000	Other	8	A
5407911000	Of nylon or other polyamides	8	A
5407912000	Of polyesters	8	A
5407913000	Of acrylic polymers	8	A

HSK 2015	Description	Base Rate	Staging Category
5407919000	Other	8	A
5407921000	Of nylon or other polyamides	8	A
5407922000	Of polyesters	8	A
5407923000	Of acrylic polymers	8	A
5407929000	Other	8	A
5407931000	Of nylon or other polyamides	8	A
5407932000	Of polyesters	8	A
5407933000	Of acrylic polymers	8	A
5407939000	Other	8	A
5407941000	Of nylon or other polyamides	8	A
5407942000	Of polyesters	8	A
5407943000	Of acrylic polymers	8	A
5407949000	Other	8	A
5408100000	Woven fabrics obtained from high tenacity yarn of viscose rayon	8	A
5408210000	Unbleached or bleached	8	A
5408220000	Dyed	8	A
5408230000	Of yarns of different colours	8	A
5408240000	Printed	8	A
5408310000	Unbleached or bleached	8	A
5408320000	Dyed	8	A
5408330000	Of yarns of different colours	8	A
5408340000	Printed	8	A
5501100000	Of nylon or other polyamides	8	A
5501200000	Of polyesters	8	A
5501301000	Acrylic	8	A
5501302000	Modacrylic	8	A
5501400000	Of polypropylene	8	A
5501900000	Other	8	A
5502001000	Of viscose rayon	7.5	A
5502002010	Less than 44,000 decitex	7.5	A
5502002020	Not less than 44,000 decitex	7.5	A
5502009000	Other	7.5	A
5503111000	Of special section face	8	A
5503119000	Other	8	A
5503191000	Of special section face	8	A
5503199000	Other	8	A
5503201000	Of special section face	8	A

HSK 2015	Description	Base Rate	Staging Category
5503209010	Of poly trimethylene terephthalate	8	A
5503209090	Other	8	B
5503301010	Of special section face	8	A
5503301020	Of conjugated section face	8	A
5503301090	Other	8	A
5503302010	Of special section face	8	A
5503302020	Of conjugated section face	8	A
5503302090	Other	8	A
5503400000	Of polypropylene	8	A
5503900000	Other	8	A
5504101000	Of special section face	1	A
5504102000	Of polynosic section face	1	A
5504109000	Other	1	A
5504901000	Of cellulose acetate	8	A
5504902000	Of lyocell	2	A
5504909000	Other	8	A
5505100000	Of synthetic fibres	2	A
5505200000	Of artificial fibres	2	A
5506101000	Of special section face	8	A
5506109000	Other	8	A
5506201000	Of special section face	8	A
5506209000	Other	8	A
5506301010	Of special section face	8	A
5506301020	Of conjugated section face	8	A
5506301090	Other	8	A
5506302010	Of special section face	8	A
5506302020	Of conjugated section face	8	A
5506302090	Other	8	A
5506900000	Other	8	A
5507001010	Of special section face	8	A
5507001020	Of polynosic section face	8	A
5507001090	Other	8	A
5507002000	Of cellulose acetate	8	A
5507009000	Other	8	A
5508101000	Of nylon or other polyamides	8	A
5508102000	Of polyesters	8	A
5508103000	Acrylic or modacrylic	8	A

HSK 2015	Description	Base Rate	Staging Category
5508109000	Other	8	A
5508201000	Of viscose rayon	8	A
5508202000	Of cellulose acetate	8	A
5508209000	Other	8	A
5509111000	High tenacity yarn	8	A
5509119000	Other	8	A
5509121000	High tenacity yarn	8	A
5509129000	Other	8	A
5509211000	High tenacity yarn	8	A
5509219000	Other	8	A
5509221000	High tenacity yarn	8	A
5509229000	Other	8	A
5509311000	Acrylic	8	A
5509312000	Modacrylic	8	A
5509321000	Acrylic	8	A
5509322000	Modacrylic	8	A
5509410000	Single yarn	8	A
5509420000	Multiple (folded) or cabled yarn	8	A
5509510000	Mixed mainly or solely with artificial staple fibres	8	A
5509520000	Mixed mainly or solely with wool or fine animal hair	8	A
5509530000	Mixed mainly or solely with cotton	8	A
5509590000	Other	8	A
5509611000	Acrylic	8	A
5509612000	Modacrylic	8	A
5509621000	Acrylic	8	A
5509622000	Modacrylic	8	A
5509691010	Acrylic	8	A
5509691020	Modacrylic	8	A
5509692010	Acrylic	8	A
5509692020	Modacrylic	8	A
5509911000	Of nylon or other polyamides	8	A
5509919000	Other	8	A
5509921000	Of nylon or other polyamides	8	A
5509929000	Other	8	A
5509990000	Other	8	A
5510111000	Of viscose rayon	8	A

HSK 2015	Description	Base Rate	Staging Category
5510112000	Of cellulose acetate	8	A
5510119000	Other	8	A
5510121000	Of viscose rayon	8	A
5510122000	Of cellulose acetate	8	A
5510129000	Other	8	A
5510201000	Of viscose rayon	8	A
5510202000	Of cellulose acetate	8	A
5510209000	Other	8	A
5510301000	Of viscose rayon	8	A
5510302000	Of cellulose acetate	8	A
5510309000	Other	8	A
5510901000	Of viscose rayon	8	A
5510902000	Of cellulose acetate	8	A
5510909000	Other	8	A
5511101000	Of nylon or other polyamides	8	A
5511102000	Of polyesters	8	A
5511103000	Acrylic or modacrylic	8	A
5511109000	Other	8	A
5511201000	Of nylon or other polyamides	8	A
5511202000	Of polyesters	8	A
5511203000	Acrylic or modacrylic	8	A
5511209000	Other	8	A
5511301000	Of viscose rayon	8	A
5511302000	Of cellulose acetate	8	A
5511309000	Other	8	A
5512110000	Unbleached or bleached	10	A
5512191000	Dyed	10	A
5512192000	Of yarns of different colours	10	A
5512193000	Printed	10	A
5512211000	Acrylic	10	A
5512212000	Modacrylic	10	A
5512290000	Other	10	A
5512911000	Of nylon or other polyamides	10	A
5512919000	Other	10	A
5512991000	Of nylon or other polyamides	10	A
5512999000	Other	10	A
5513110000	Of polyester staple fibres, plain weave	10	A

HSK 2015	Description	Base Rate	Staging Category
5513120000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
5513130000	Other woven fabrics of polyester staple fibres	10	A
5513191000	Of nylon or other polyamides	10	A
5513192010	Acrylic	10	A
5513192020	Modacrylic	10	A
5513199000	Other	10	A
5513210000	Of polyester staple fibres, plain weave	10	A
5513231000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
5513239000	Other	10	A
5513291000	Of nylon or other polyamides	10	A
5513292010	Acrylic	10	A
5513292020	Modacrylic	10	A
5513299000	Other	10	A
5513310000	Of polyester staple fibres, plain weave.	10	A
5513391000	Of nylon or other polyamides	10	A
5513392010	Acrylic	10	A
5513392020	Modacrylic	10	A
5513399000	Other	10	A
5513410000	Of polyester staple fibres, plain weave	10	A
5513491000	Of nylon or other polyamides	10	A
5513492010	Acrylic	10	A
5513492020	Modacrylic	10	A
5513499000	Other	10	A
5514110000	Of polyester staple fibres, plain weave	10	A
5514120000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
5514191000	Of nylon or other polyamides	10	A
5514192010	Acrylic	10	A
5514192020	Modacrylic	10	A
5514193000	Other woven fabrics of polyester staple fibres	10	A
5514199000	Other	10	A
5514210000	Of polyester staple fibres, plain weave	10	A
5514220000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
5514230000	Other woven fabrics of polyester staple fibres	10	A

HSK 2015	Description	Base Rate	Staging Category
5514291000	Of nylon or other polyamides	10	A
5514292010	Acrylic	10	A
5514292020	Modacrylic	10	A
5514299000	Other	10	A
5514300000	Of yarns of different colours	10	A
5514410000	Of polyester staple fibres, plain weave	10	A
5514420000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
5514430000	Other woven fabrics of polyester staple fibres	10	A
5514491000	Of nylon or other polyamides	10	A
5514492010	Acrylic	10	A
5514492020	Modacrylic	10	A
5514499000	Other	10	A
5515111000	Unbleached or bleached	10	A
5515119000	Other	10	A
5515121000	Unbleached or bleached	10	A
5515129000	Other	10	A
5515131000	Unbleached or bleached	10	A
5515139000	Other	10	A
5515191000	Unbleached or bleached	10	A
5515199000	Other	10	A
5515211000	Unbleached or bleached	10	A
5515219000	Other	10	A
5515221000	Unbleached or bleached	10	A
5515229000	Other	10	A
5515291000	Unbleached or bleached	10	A
5515299000	Other	10	A
5515911000	Unbleached or bleached	10	A
5515919000	Other	10	A
5515991000	Unbleached or bleached	10	A
5515999000	Other	10	A
5516111000	Of viscose rayon	10	A
5516112000	Of cellulose acetate	10	A
5516119000	Other	10	A
5516121000	Of viscose rayon	10	A
5516122000	Of cellulose acetate	10	A
5516129000	Other	10	A

HSK 2015	Description	Base Rate	Staging Category
5516131000	Of viscose rayon	10	A
5516132000	Of cellulose acetate	10	A
5516139000	Other	10	A
5516141000	Of viscose rayon	10	A
5516142000	Of cellulose acetate	10	A
5516149000	Other	10	A
5516211000	Of viscose rayon	10	A
5516212000	Of cellulose acetate	10	A
5516219000	Other	10	A
5516221000	Of viscose rayon	10	A
5516222000	Of cellulose acetate	10	A
5516229000	Other	10	A
5516231000	Of viscose rayon	10	A
5516232000	Of cellulose acetate	10	A
5516239000	Other	10	A
5516241000	Of viscose rayon	10	A
5516242000	Of cellulose acetate	10	A
5516249000	Other	10	A
5516311000	Of viscose rayon	10	A
5516312000	Of cellulose acetate	10	A
5516319000	Other	10	A
5516321000	Of viscose rayon	10	A
5516322000	Of cellulose acetate	10	A
5516329000	Other	10	A
5516331000	Of viscose rayon	10	A
5516332000	Of cellulose acetate	10	A
5516339000	Other	10	A
5516341000	Of viscose rayon	10	A
5516342000	Of cellulose acetate	10	A
5516349000	Other	10	A
5516411000	Of viscose rayon	10	A
5516412000	Of cellulose acetate	10	A
5516419000	Other	10	A
5516421000	Of viscose rayon	10	A
5516422000	Of cellulose acetate	10	A
5516429000	Other	10	A
5516431000	Of viscose rayon	10	A

HSK 2015	Description	Base Rate	Staging Category
5516432000	Of cellulose acetate	10	A
5516439000	Other	10	A
5516441000	Of viscose rayon	10	A
5516442000	Of cellulose acetate	10	A
5516449000	Other	10	A
5516911000	Of viscose rayon	10	A
5516912000	Of cellulose acetate	10	A
5516919000	Other	10	A
5516921000	Of viscose rayon	10	A
5516922000	Of cellulose acetate	10	A
5516929000	Other	10	A
5516931000	Of viscose rayon	10	A
5516932000	Of cellulose acetate	10	A
5516939000	Other	10	A
5516941000	Of viscose rayon	10	A
5516942000	Of cellulose acetate	10	A
5516949000	Other	10	A
5601210000	Of cotton	8	A
5601220000	Of man-made fibres	8	A
5601290000	Other	8	A
5601301000	Textile flock	8	A
5601309000	Other	8	A
5602101000	Needleloom felt	8	A
5602102000	Stitch-bonded fiber fabrics	8	A
5602211000	Piano felt	8	A
5602219000	Other	8	A
5602290000	Of other textile materials	8	A
5602900000	Other	8	A
5603111000	Impregnated, coated, covered or laminated	8	A
5603119000	Other	8	A
5603121000	Impregnated, coated, covered or laminated	8	A
5603129000	Other	8	A
5603131000	Impregnated, coated, covered or laminated	8	A
5603139000	Other	8	A
5603141000	Impregnated, coated, covered or laminated	8	A
5603149000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
5603910000	Weighing not more than 25 g/m ²	8	A
5603920000	Weighing more than 25 g/m ² but not more than 70 g/m ²	8	A
5603930000	Weighing more than 70 g/m ² but not more than 150 g/m ²	8	A
5603940000	Weighing more than 150 g/m ²	8	A
5604100000	Rubber thread and cord, textile covered	8	A
5604901000	Imitation catguts consisting of textile yarn	8	A
5604902000	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	8	A
5604909000	Other	8	A
5605000000	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	8	A
5606001000	Gimped yarn	8	A
5606002000	Chenille yarn	8	A
5606003000	Loop wale-yarn	8	A
5606009000	Other	8	A
5607210000	Binder or baler twine	10	A
5607290000	Other	10	A
5607410000	Binder or baler twine	10	A
5607490000	Other	10	A
5607500000	Of other synthetic fibres	10	A
5607901000	Of jute or other textile bast fibres of heading 53.03	10	A
5607909000	Other	10	A
5608111000	Of synthetic fibres	10	A
5608119000	Other	10	A
5608191000	Of synthetic fibres	10	A
5608199000	Other	10	A
5608901000	Of cotton	10	A
5608909000	Other	10	A
5609001000	Of cotton	8	A
5609002000	Of vegetable fibres, except cotton	8	A
5609003000	Of man-made fibres	8	A
5609009000	Other	8	A
5701100000	Of wool or fine animal hair	10	A

HSK 2015	Description	Base Rate	Staging Category
5701900000	Of other textile materials	10	A
5702100000	"Kelem", "Schumacks", "Karamanie" and similar hand- woven rugs	10	A
5702200000	Floor coverings of coconut fibres (coir)	10	A
5702310000	Of wool or fine animal hair	10	A
5702320000	Of man-made textile materials	10	A
5702390000	Of other textile materials	10	A
5702410000	Of wool or fine animal hair	10	A
5702420000	Of man-made textile materials	10	A
5702490000	Of other textile materials	10	A
5702500000	Other, not of pile construction, not made up	10	A
5702910000	Of wool or fine animal hair	10	A
5702920000	Of man-made textile materials	10	A
5702990000	Of other textile materials	10	A
5703100000	Of wool or fine animal hair	10	A
5703200000	Of nylon or other polyamides	10	A
5703300000	Of other man-made textile materials	10	A
5703900000	Of other textile materials	10	A
5704100000	Tiles, having a maximum surface area of 0.3 m ²	10	A
5704900000	Other	10	A
5705000000	Other carpets and other textile floor coverings, whether or not made up.	10	A
5801101000	Pile fabrics	13	A
5801102000	Chenille fabrics	13	A
5801210000	Uncut weft pile fabrics	13	A
5801220000	Cut corduroy	13	A
5801230000	Other weft pile fabrics	13	A
5801260000	Chenille fabrics	13	A
5801271000	Uncut	13	A
5801272000	Cut	13	A
5801310000	Uncut weft pile fabrics	13	A
5801320000	Cut corduroy	13	A
5801330000	Other weft pile fabrics	13	A
5801360000	Chenille fabrics	13	A
5801371000	Uncut	13	A
5801372000	Cut	13	A
5801900000	Of other textile materials	13	A

HSK 2015	Description	Base Rate	Staging Category
5802110000	Unbleached	8	A
5802190000	Other	8	A
5802200000	Terry towelling and similar woven terry fabrics, of other textile materials	8	A
5802300000	Tufted textile fabrics	8	A
5803000000	Gauze, other than narrow fabrics of heading 58.06.	8	A
5804101000	Of silk	13	A
5804102000	Of cotton	13	A
5804103000	Of man-made fibres	13	A
5804109000	Other	13	A
5804210000	Of man-made fibres	13	A
5804291000	Of silk	13	A
5804292000	Of cotton	13	A
5804299000	Other	13	A
5804300000	Hand-made lace	13	A
5805001010	Of wool or fine animal hair	8	A
5805001090	Other	8	A
5805002000	Needle-worked tapestries	8	A
5806101000	Of wool or fine animal hair	8	A
5806102000	Of cotton	8	A
5806103000	Of man-made fibres	8	A
5806109000	Other	8	A
5806200000	Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	8	A
5806310000	Of cotton	8	A
5806320000	Of man-made fibres	8	A
5806391000	Of wool or fine animal hair	8	A
5806392000	Of vegetable fibres, except cotton	8	A
5806399000	Other	8	A
5806400000	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	8	A
5807101000	Labels	8	A
5807109000	Other	8	A
5807901000	Labels	8	A
5807909000	Other	8	A
5808100000	Braids in the piece	8	A
5808901000	Ornamental trimmings	8	A

HSK 2015	Description	Base Rate	Staging Category
5808909000	Other	8	A
5809000000	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	8	A
5810100000	Embroidery without visible ground	13	A
5810910000	Of cotton	13	A
5810920000	Of man-made fibres	13	A
5810990000	Of other textile materials	13	A
5811001000	Of silk	8	A
5811002000	Of wool or fine animal hair	8	A
5811003000	Of cotton	8	A
5811004000	Of man-made fibres	8	A
5811009000	Other	8	A
5901100000	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	8	A
5901901000	Tracing cloth	8	A
5901902000	Prepared painting canvas	8	A
5901903000	Buckram and similar stiffened textile fabrics	8	A
5902100000	Of nylon or other polyamides	8	A
5902200000	Of polyesters	8	A
5902900000	Other	8	A
5903100000	With poly (vinyl chloride)	10	A
5903200000	With polyurethane	10	A
5903900000	Other	10	A
5904100000	Linoleum	8	A
5904900000	Other	8	A
5905000000	Textile wall coverings.	8	A
5906100000	Adhesive tape of a width not exceeding 20 cm	8	A
5906910000	Knitted or crocheted	8	A
5906990000	Other	8	A
5907001000	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil	8	A
5907002000	Painted canvas being theatrical scenery, studio back-cloth or the like	8	A

HSK 2015	Description	Base Rate	Staging Category
5907009000	Other	8	A
5908001000	Wicks	8	A
5908009000	Other	8	A
5909000000	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	8	A
5910000000	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	8	A
5911101000	Of narrow fabrics	8	A
5911109000	Other	8	A
5911200000	Bolting cloth, whether or not made up	8	A
5911310000	Weighing less than 650 g/m ²	8	A
5911320000	Weighing 650 g/m ² or more	8	A
5911400000	Straining cloth of a kind used in oil presses or the like, including that of human hair	8	A
5911900000	Other	8	A
6001101000	Of cotton	10	A
6001102000	Of man-made fibres	10	A
6001109000	Other	10	A
6001210000	Of cotton	10	A
6001220000	Of man-made fibres	10	A
6001290000	Of other textile materials	10	A
6001910000	Of cotton	10	A
6001920000	Of man-made fibres	10	A
6001990000	Of other textile materials	10	A
6002400000	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	10	A
6002900000	Other	10	A
6003100000	Of wool or fine animal hair	10	A
6003200000	Of cotton	10	A
6003300000	Of synthetic fibres	10	A
6003400000	Of artificial fibres	10	A
6003900000	Other	10	A
6004100000	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	10	A

HSK 2015	Description	Base Rate	Staging Category
6004900000	Other	10	A
6005210000	Unbleached or bleached	10	A
6005220000	Dyed	10	A
6005230000	Of yarns of different colours	10	A
6005240000	Printed	10	A
6005310000	Unbleached or bleached	10	A
6005320000	Dyed	10	A
6005330000	Of yarns of different colours	10	A
6005340000	Printed	10	A
6005410000	Unbleached or bleached	10	A
6005420000	Dyed	10	A
6005430000	Of yarns of different colours	10	A
6005440000	Printed	10	A
6005900000	Other	10	A
6006100000	Of wool or fine animal hair	10	A
6006210000	Unbleached or bleached	10	A
6006220000	Dyed	10	B
6006230000	Of yarns of different colours	10	A
6006240000	Printed	10	A
6006310000	Unbleached or bleached	10	A
6006320000	Dyed	10	A
6006330000	Of yarns of different colours	10	A
6006340000	Printed	10	A
6006410000	Unbleached or bleached	10	A
6006420000	Dyed	10	A
6006430000	Of yarns of different colours	10	A
6006440000	Printed	10	A
6006900000	Other	10	A
6101200000	Of cotton	13	A
6101301000	Of synthetic fibres	13	A
6101302000	Of artificial fibres	13	A
6101900000	Of other textile materials	13	A
6102100000	Of wool or fine animal hair	13	A
6102200000	Of cotton	13	A
6102301000	Of synthetic fibres	13	A
6102302000	Of artificial fibres	13	A
6102900000	Of other textile materials	13	A

HSK 2015	Description	Base Rate	Staging Category
6103101000	Of wool or fine animal hair	13	A
6103102000	Of synthetic fibres	13	A
6103109000	Of other textile materials	13	A
6103220000	Of cotton	13	A
6103230000	Of synthetic fibres	13	A
6103290000	Of other textile materials	13	A
6103310000	Of wool or fine animal hair	13	A
6103320000	Of cotton	13	A
6103330000	Of synthetic fibres	13	A
6103390000	Of other textile materials	13	A
6103410000	Of wool or fine animal hair	13	A
6103420000	Of cotton	13	A
6103430000	Of synthetic fibres	13	A
6103490000	Of other textile materials	13	A
6104130000	Of synthetic fibres	13	A
6104191000	Of cotton	13	A
6104199000	Other	13	A
6104220000	Of cotton	13	A
6104230000	Of synthetic fibres	13	A
6104290000	Of other textile materials	13	A
6104310000	Of wool or fine animal hair	13	A
6104320000	Of cotton	13	A
6104330000	Of synthetic fibres	13	A
6104390000	Of other textile materials	13	A
6104410000	Of wool or fine animal hair	13	A
6104420000	Of cotton	13	A
6104430000	Of synthetic fibres	13	A
6104440000	Of artificial fibres	13	A
6104491000	Of silk	13	A
6104499000	Other	13	A
6104510000	Of wool or fine animal hair	13	A
6104520000	Of cotton	13	A
6104530000	Of synthetic fibres	13	A
6104590000	Of other textile materials	13	A
6104610000	Of wool or fine animal hair	13	A
6104620000	Of cotton	13	B
6104630000	Of synthetic fibres	13	A

HSK 2015	Description	Base Rate	Staging Category
6104690000	Of other textile materials	13	A
6105100000	Of cotton	13	A
6105201000	Of synthetic fibres	13	A
6105202000	Of artificial fibres	13	A
6105901000	Of silk	13	A
6105902000	Of wool or fine animal hair	13	A
6105909000	Other	13	A
6106100000	Of cotton	13	A
6106201000	Of synthetic fibres	13	A
6106202000	Of artificial fibres	13	A
6106901000	Of silk	13	A
6106902000	Of wool or fine animal hair	13	A
6106909000	Other	13	A
6107110000	Of cotton	13	A
6107121000	Of synthetic fibres	13	A
6107122000	Of artificial fibres	13	A
6107190000	Of other textile materials	13	A
6107210000	Of cotton	13	A
6107221000	Of synthetic fibres	13	A
6107222000	Of artificial fibres	13	A
6107290000	Of other textile materials	13	A
6107910000	Of cotton	13	A
6107991000	Of wool or fine animal hair	13	A
6107999000	Other	13	A
6108111000	Of synthetic fibres	13	A
6108112000	Of artificial fibres	13	A
6108191000	Of cotton	13	A
6108199000	Other	13	A
6108210000	Of cotton	13	A
6108221000	Of synthetic fibres	13	A
6108222000	Of artificial fibres	13	A
6108290000	Of other textile materials	13	A
6108310000	Of cotton	13	A
6108321000	Of synthetic fibres	13	A
6108322000	Of artificial fibres	13	A
6108390000	Of other textile materials	13	A
6108910000	Of cotton	13	A

HSK 2015	Description	Base Rate	Staging Category
6108921000	Of synthetic fibres	13	A
6108922000	Of artificial fibres	13	A
6108991000	Of wool or fine animal hair	13	A
6108999000	Other	13	A
6109101000	T-shirts	13	B
6109109000	Other	13	A
6109901010	T-shirts	13	A
6109901090	Other	13	A
6109902010	T-shirts	13	A
6109902090	Other	13	A
6109903010	T-shirts	13	B
6109903090	Other	13	A
6109909010	T-shirts	13	A
6109909090	Other	13	A
6110110000	Of wool	13	A
6110120000	Of Kashmir (cashmere) goats	13	A
6110190000	Other	13	A
6110200000	Of cotton	13	A
6110301000	Of synthetic fibres	13	A
6110302000	Of artificial fibres	13	A
6110901000	Of silk	13	A
6110909000	Other	13	A
6111201000	Garments	8	B
6111202000	Accessories	8	B
6111301000	Garments	8	A
6111302000	Accessories	8	A
6111901000	Garments	8	A
6111902000	Accessories	8	A
6112110000	Of cotton	13	A
6112120000	Of synthetic fibres	13	A
6112190000	Of other textile materials	13	A
6112201000	Of man-made fibres	13	A
6112209000	Other	13	A
6112310000	Of synthetic fibres	13	A
6112390000	Of other textile materials	13	A
6112410000	Of synthetic fibres	13	A
6112490000	Of other textile materials	13	A

HSK 2015	Description	Base Rate	Staging Category
6113001000	Of heading 59.03	13	A
6113002000	Of heading 59.06	13	A
6113003000	Of heading 59.07	13	A
6114200000	Of cotton	13	A
6114301000	Of synthetic fibres	13	A
6114302000	Of artificial fibres	13	A
6114901000	Of silk	13	A
6114909000	Other	13	A
6115100000	Graduated compression hosiery (for example, stockings for varicose veins)	13	A
6115210000	Of synthetic fibres, measuring per single yarn less than 67 decitex	13	A
6115220000	Of synthetic fibres, measuring per single yarn 67 decitex or more	13	A
6115290000	Of other textile materials	13	A
6115301000	Of man-made fibres	13	A
6115309000	Other	13	A
6115940000	Of wool or fine animal hair	13	A
6115950000	Of cotton	13	A
6115960000	Of synthetic fibres	13	A
6115990000	Of other textile materials	13	A
6116100000	Impregnated, coated or covered with plastics or rubber	8	A
6116910000	Of wool or fine animal hair	8	A
6116921000	Working gloves	8	A
6116929000	Other	8	A
6116930000	Of synthetic fibres	8	A
6116990000	Of other textile materials	8	A
6117101000	Of silk	13	A
6117102000	Of wool or fine animal hair	13	A
6117103000	Of cotton	13	A
6117104000	Of man-made fibres	13	A
6117109000	Other	13	A
6117801000	Ties, bow ties and cravats	13	A
6117809000	Other	13	A
6117900000	Parts	13	A
6201110000	Of wool or fine animal hair	13	A
6201120000	Of cotton	13	A
6201131000	Of synthetic fibres	13	A

HSK 2015	Description	Base Rate	Staging Category
6201132000	Of artificial fibres	13	A
6201190000	Of other textile materials	13	A
6201910000	Of wool or fine animal hair	13	A
6201920000	Of cotton	13	A
6201931000	Of synthetic fibres	13	A
6201932000	Of artificial fibres	13	A
6201990000	Of other textile materials	13	A
6202110000	Of wool or fine animal hair	13	A
6202120000	Of cotton	13	A
6202131000	Of synthetic fibres	13	A
6202132000	Of artificial fibres	13	A
6202190000	Of other textile materials	13	A
6202910000	Of wool or fine animal hair	13	A
6202920000	Of cotton	13	A
6202931000	Of synthetic fibres	13	A
6202932000	Of artificial fibres	13	A
6202990000	Of other textile materials	13	A
6203110000	Of wool or fine animal hair	13	A
6203120000	Of synthetic fibres	13	A
6203190000	Of other textile fibres	13	A
6203220000	Of cotton	13	A
6203230000	Of synthetic fibres	13	A
6203291000	Of wool or fine animal hair	13	A
6203299000	Other	13	A
6203310000	Of wool or fine animal hair	13	A
6203320000	Of cotton	13	A
6203330000	Of synthetic fibres	13	A
6203390000	Of other textile materials	13	A
6203410000	Of wool or fine animal hair	13	A
6203421000	Of denim, including blue jeans	13	B
6203429000	Other	13	B
6203430000	Of synthetic fibres	13	A
6203490000	Of other textile materials	13	A
6204110000	Of wool or fine animal hair	13	A
6204120000	Of cotton	13	A
6204130000	Of synthetic fibres	13	A
6204191000	Of silk	13	A

HSK 2015	Description	Base Rate	Staging Category
6204199000	Other	13	A
6204210000	Of wool or fine animal hair	13	A
6204220000	Of cotton	13	A
6204230000	Of synthetic fibres	13	A
6204291000	Of silk	13	A
6204299000	Other	13	A
6204310000	Of wool or fine animal hair	13	A
6204320000	Of cotton	13	A
6204330000	Of synthetic fibres	13	A
6204391000	Of silk	13	A
6204399000	Other	13	A
6204410000	Of wool or fine animal hair	13	A
6204420000	Of cotton	13	A
6204430000	Of synthetic fibres	13	A
6204440000	Of artificial fibres	13	A
6204491000	Of silk	13	A
6204499000	Other	13	A
6204510000	Of wool or fine animal hair	13	A
6204520000	Of cotton	13	A
6204530000	Of synthetic fibres	13	A
6204591000	Of silk	13	A
6204599000	Other	13	A
6204610000	Of wool or fine animal hair	13	A
6204621000	Of denim, including blue jeans	13	B
6204629000	Other	13	B
6204630000	Of synthetic fibres	13	B
6204691000	Of silk	13	A
6204699000	Other	13	A
6205200000	Of cotton	13	A
6205301000	Of synthetic fibres	13	A
6205302000	Of artificial fibres	13	A
6205901000	Of silk	13	A
6205902000	Of wool or fine animal hair	13	A
6205909000	Other	13	A
6206100000	Of silk or silk waste	13	A
6206200000	Of wool or fine animal hair	13	A
6206300000	Of cotton	13	A

HSK 2015	Description	Base Rate	Staging Category
6206401000	Of synthetic fibres	13	A
6206402000	Of artificial fibres	13	A
6206900000	Of other textile materials	13	A
6207110000	Of cotton	13	A
6207191000	Of man-made fibres	13	A
6207199000	Other	13	A
6207210000	Of cotton	13	A
6207221000	Of synthetic fibres	13	A
6207222000	Of artificial fibres	13	A
6207290000	Of other textile materials	13	A
6207910000	Of cotton	13	A
6207991000	Of silk	13	A
6207992000	Of wool or fine animal hair	13	A
6207993010	Of synthetic fibres	13	A
6207993020	Of artificial fibres	13	A
6207999000	Other	13	A
6208111000	Of synthetic fibres	13	A
6208112000	Of artificial fibres	13	A
6208191000	Of silk	13	A
6208192000	Of cotton	13	A
6208199000	Other	13	A
6208210000	Of cotton	13	A
6208221000	Of synthetic fibres	13	A
6208222000	Of artificial fibres	13	A
6208290000	Of other textile materials	13	A
6208910000	Of cotton	13	A
6208921000	Of synthetic fibres	13	A
6208922000	Of artificial fibres	13	A
6208991000	Of silk	13	A
6208992000	Of wool or fine animal hair	13	A
6208999000	Other	13	A
6209201000	Garments	8	A
6209202000	Accessories	8	A
6209301000	Garments	8	A
6209302000	Accessories	8	A
6209901010	Of wool or fine animal hair	8	A
6209901090	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
6209902000	Accessories	8	A
6210101000	Of fabrics of heading 56.02	13	A
6210102000	Of fabrics of heading 56.03	13	A
6210201000	Of fabrics of heading 59.03	13	A
6210202000	Of fabrics of heading 59.06	13	A
6210203000	Of fabrics of heading 59.07	13	A
6210301000	Of fabrics of heading 59.03	13	A
6210302000	Of fabrics of heading 59.06	13	A
6210303000	Of fabrics of heading 59.07	13	A
6210401000	Of fabrics of heading 59.03	13	A
6210402000	Of fabrics of heading 59.06	13	A
6210403000	Of fabrics of heading 59.07	13	A
6210501000	Of fabrics of heading 59.03	13	A
6210502000	Of fabrics of heading 59.06	13	A
6210503000	Of fabrics of heading 59.07	13	A
6211111000	Of man-made fibres	13	A
6211119000	Other	13	A
6211121000	Of man-made fibres	13	A
6211129000	Other	13	A
6211201000	Of man-made fibres	13	A
6211209000	Other	13	A
6211321000	Judo, taekwondo and other oriental martial arts uniforms	13	A
6211329000	Other	13	A
6211331000	Of synthetic fibres	13	A
6211332000	Of artificial fibres	13	A
6211391000	Of wool or fine animal hair	13	A
6211399000	Other	13	A
6211421000	Judo, taekwondo and other oriental martial arts uniforms	13	A
6211429000	Other	13	A
6211431000	Of synthetic fibres	13	A
6211432000	Of artificial fibres	13	A
6211491000	Of wool or fine animal hair	13	A
6211499000	Other	13	A
6212101000	Of cotton	13	A
6212102000	Of man-made fibres	13	A
6212109000	Other	13	A

HSK 2015	Description	Base Rate	Staging Category
6212201000	Of cotton	13	A
6212202000	Of man-made fibres	13	A
6212209000	Other	13	B
6212300000	Corselettes	13	A
6212900000	Other	13	A
6213200000	Of cotton	8	A
6213900000	Of other textile materials	8	A
6214100000	Of silk or silk waste	8	A
6214200000	Of wool or fine animal hair	8	A
6214300000	Of synthetic fibres	8	A
6214400000	Of artificial fibres	8	A
6214900000	Of other textile materials	8	A
6215100000	Of silk or silk waste	8	A
6215200000	Of man-made fibres	8	A
6215900000	Of other textile materials	8	A
6216001000	Impregnated, coated or covered with plastics or rubber	8	A
6216009000	Other	8	A
6217100000	Accessories	13	A
6217900000	Parts	13	A
6301100000	Electric blankets	10	A
6301200000	Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	10	A
6301300000	Blankets (other than electric blankets) and travelling rugs, of cotton	10	A
6301400000	Blankets (other than electric blankets) and travelling rugs, of synthetic fibers	10	A
6301900000	Other blankets and travelling rugs	10	A
6302101000	Of cotton	13	A
6302109000	Other	13	A
6302210000	Of cotton	13	A
6302220000	Of man-made fibres	13	A
6302290000	Of other textile materials	13	A
6302310000	Of cotton	13	A
6302320000	Of man-made fibres	13	A
6302390000	Of other textile materials	13	A
6302400000	Table linen, knitted or crocheted	13	A
6302510000	Of cotton	13	A

HSK 2015	Description	Base Rate	Staging Category
6302530000	Of man-made fibres	13	A
6302590000	Of other textile materials	13	A
6302600000	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	13	A
6302910000	Of cotton	13	A
6302930000	Of man-made fibres	13	A
6302990000	Of other textile materials	13	A
6303120000	Of synthetic fibres	13	A
6303191000	Of cotton	13	A
6303199000	Other	13	A
6303910000	Of cotton	13	A
6303920000	Of synthetic fibres	13	A
6303990000	Of other textile materials	13	A
6304110000	Knitted or crocheted	13	A
6304190000	Other	13	A
6304910000	Knitted or crocheted	13	A
6304920000	Not knitted or crocheted, of cotton	13	A
6304930000	Not knitted or crocheted, of synthetic fibres	13	A
6304990000	Not knitted or crocheted, of other textile materials	13	A
6305100000	Of jute or of other textile bast fibres of heading 53.03	8	A
6305200000	Of cotton	8	A
6305320000	Flexible intermediate bulk containers	8	A
6305330000	Other, of polyethylene or polypropylene strip or the like	8	A
6305390000	Other	8	A
6305900000	Of other textile materials	8	A
6306120000	Of synthetic fibres	13	A
6306190000	Of other textile materials	13	A
6306220000	Of synthetic fibres	13	A
6306290000	Of other textile materials	13	A
6306300000	Sails	13	A
6306401000	Of cotton	13	A
6306409000	Of other textile materials	13	A
6306901000	Of cotton	13	A
6306902000	Of synthetic fibres	13	A
6306909000	Other	13	A

HSK 2015	Description	Base Rate	Staging Category
6307100000	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	10	A
6307200000	Life-jackets and life-belts	10	A
6307901000	Footwear lace	10	A
6307902000	Cloth wrappers	10	A
6307903000	Dress patterns	10	A
6307909000	Other	10	A
6308000000	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	13	A
6309000000	Worn clothing and other worn articles.	8	A
6310100000	Sorted	8	A
6310900000	Other	8	A
6401100000	Footwear incorporating a protective metal toe-cap	8	C
6401921000	Ski - boots	8	C
6401929010	Of rubber	8	C
6401929090	Other	8	C
6401991010	Of rubber	8	C
6401991090	Other	8	C
6401999000	Other	8	C
6402120000	Ski-boots, cross-country ski footwear and snowboard boots	13	C
6402190000	Other	13	C
6402200000	Footwear with upper straps or thongs assembled to the sole by means of plugs	13	C
6402911000	Footwear, protective against cold	13	C
6402912000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	C
6402919000	Other	13	C
6402991000	Sandals or similar footwear, produced in one piece by moulding	13	B
6402992000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	B
6402999000	Other	13	C
6403120000	Ski-boots, cross-country ski footwear and snowboard boots	13	C
6403190000	Other	13	C
6403200000	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and	13	C

HSK 2015	Description	Base Rate	Staging Category
	around the big toe		
6403400000	Other footwear, incorporating a protective metal toe-cap	13	C
6403511000	Dress shoes	13	C
6403519000	Other	13	C
6403591000	Dress shoes	13	C
6403599000	Other	13	C
6403911000	Dress shoes	13	C
6403912000	Mountaineering footwear	13	C
6403913000	Lace-boots	13	C
6403914000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	C
6403919000	Other	13	C
6403991000	Dress shoes	13	C
6403992000	Mountaineering footwear	13	C
6403993000	Lace-boots	13	C
6403994000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	C
6403999000	Other	13	C
6404110000	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	C
6404191000	Slippers	13	C
6404199000	Other	13	C
6404201000	Slippers	13	C
6404209000	Other	13	C
6405100000	With uppers of leather or composition leather	13	C
6405200000	With uppers of textile materials	13	C
6405900000	Other	13	C
6406101000	Uppers	8	C
6406102000	Parts	8	C
6406201000	Outer soles	8	C
6406202000	Heels	8	C
6406901000	Of wood	8	C
6406909010	Removable in-soles	8	C
6406909020	Heel cushion	8	C
6406909030	Gaiters	8	C
6406909040	Leggings	8	C
6406909090	Other	8	C
6501000000	Hat-forms, hat bodies and hoods of	8	A

HSK 2015	Description	Base Rate	Staging Category
	felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.		
6502000000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	8	A
6504000000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	8	A
6505001000	Hair-nets	8	A
6505009011	Of synthetic fibres	8	A
6505009019	Of other fibres	8	A
6505009021	Sports cap	8	A
6505009022	Berets	8	A
6505009029	Other	8	A
6505009090	Other	8	A
6506100000	Safety headgear	8	A
6506910000	Of rubber or of plastics	8	A
6506991000	Of leather	8	A
6506992000	Of metal	8	A
6506999000	Other	8	A
6507000000	Head-bands, lining, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	8	A
6601100000	Garden or similar umbrellas	13	A
6601910000	Having a telescopic shaft	13	A
6601991000	Walking-stick umbrellas	13	A
6601992000	Sun umbrellas	13	A
6601999000	Other	13	A
6602001000	Walking-sticks	8	A
6602002000	seat-sticks	8	A
6602003000	Whips, riding-crops	8	A
6602009000	Other	8	A
6603200000	Umbrella frames, including frames mounted on shafts (sticks)	13	A
6603900000	Other	13	A
6701000000	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	8	A

HSK 2015	Description	Base Rate	Staging Category
6702100000	Of plastics	8	A
6702901000	Of woven fabrics	8	A
6702902000	Of paper	8	A
6702909000	Other	8	A
6703001010	Washed, dressed, thinned	8	A
6703001090	Other	8	A
6703009000	Other	8	A
6704110000	Complete wigs	8	A
6704191000	Partial wigs	8	A
6704192000	False beards	8	A
6704193000	False eyebrows	8	A
6704194000	False eyelashes	8	A
6704199000	Other	8	A
6704201000	Complete wigs	8	A
6704202000	Partial wigs	8	A
6704203000	False beards	8	A
6704204000	False eyebrows	8	A
6704205000	False eyelashes	8	A
6704209000	Other	8	A
6704900000	Of other materials	8	A
6801000000	Setts, curbstones and flagstones, of natural stone (except slate).	8	A
6802100000	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	8	B
6802211000	Marble	8	B
6802212000	Travertine	8	A
6802213000	Alabaster	8	A
6802230000	Granite	8	C
6802291000	Other calcareous stone	8	A
6802299000	Other	8	C
6802911000	Marble	8	B
6802912000	Travertine	8	A
6802913000	Alabaster	8	A
6802920000	Other calcareous stone	8	A

HSK 2015	Description	Base Rate	Staging Category
6802930000	Granite	8	C
6802990000	Other stone	8	C
6803001000	Inkstone	8	C
6803009000	Other	8	C
6804100000	Millstones and grindstones for milling, grinding or pulping	8	A
6804210000	Of agglomerated synthetic or natural diamond	8	A
6804220000	Of other agglomerated abrasives or of ceramics	8	A
6804230000	Of natural stone	8	A
6804300000	Hand sharpening or polishing stones	8	A
6805100000	On a base of woven textile fabric only	8	A
6805200000	On a base of paper or paperboard only	8	A
6805300000	On a base of other materials	8	A
6806101000	Slag wool	8	C
6806102000	Rock wool	8	C
6806103000	Ceramic fibre	8	C
6806109000	Other	8	C
6806201000	Exfoliated vermiculite	8	B
6806202000	Expanded clays	8	A
6806204000	Expanded perlite	8	A
6806209000	Other	8	A
6806901000	Fire proofing material	8	A
6806909000	Other	8	C
6807100000	In rolls	8	A
6807900000	Other	8	A
6808000000	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	8	A
6809110000	Faced or reinforced with paper or paperboard only	8	C
6809190000	Other	8	C
6809900000	Other articles	8	A
6810111000	Blocks	8	A
6810112000	Bricks	8	A
6810191000	Tiles	8	A
6810192000	Flagstones	8	A

HSK 2015	Description	Base Rate	Staging Category
6810193000	Roofing tiles	8	A
6810199000	Other	8	C
6810910000	Prefabricated structural components for building or civil engineering	8	A
6810991000	Beams and girders	8	A
6810992000	Pile	8	A
6810993000	Electric pole	8	A
6810994000	Railway sleepers	8	A
6810995000	Pipes	8	A
6810999000	Other	8	A
6811401010	For roofs, ceilings, walls or floors	8	A
6811401090	Other	8	A
6811402010	For roofs, ceilings, walls or floors	8	A
6811402090	Other	8	A
6811403000	Tubes, pipes and tube or pipe fittings	8	A
6811409010	For roofs, ceilings, walls or floors	8	A
6811409090	Other	8	A
6811810000	Corrugated sheets	8	A
6811820000	Other sheets, panels, tiles and similar articles	8	A
6811891000	Tubes, pipes and tube or pipe fittings	8	A
6811899000	Other	8	A
6812801000	Clothing, clothing accessories, footwear and headgear	8	A
6812802000	Paper, millboard and felt	8	A
6812803000	Compressed asbestos fibre jointing, in sheets or rolls	8	A
6812809000	Other	8	A
6812910000	Clothing, clothing accessories, footwear and headgear	8	A
6812920000	Paper, millboard and felt	8	A
6812930000	Compressed asbestos fibre jointing, in sheets or rolls	8	A
6812990000	Other	8	A
6813201010	For automobiles	8	A
6813201090	Other	8	A
6813202010	For automobiles	8	A
6813202090	Other	8	A
6813209010	For automobiles	8	A
6813209090	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
6813810000	Brake linings and pads	8	A
6813891000	Clutch facing	8	A
6813899000	Other	8	A
6814100000	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	8	A
6814900000	Other	8	A
6815101000	Non-electrical articles of graphite	8	A
6815102000	Carbon fibre	8	A
6815109000	Other	8	A
6815200000	Articles of peat	8	A
6815910000	Containing magnesite, dolomite or chromite	8	A
6815990000	Other	8	C
6901001000	Bricks	8	A
6901002000	Blocks	8	A
6901003000	Tiles	8	A
6901009010	Slabs and panels	8	A
6901009090	Other	8	A
6902100000	Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	8	A
6902200000	Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica(SiO ₂) or of a mixture or compound of these products	8	A
6902901000	Based upon silicon carbide or zircon	8	A
6902909000	Other	8	A
6903101000	Retorts	8	A
6903102010	For furnaces for production of semiconductor wafers	3	A
6903102090	Other	8	A
6903103000	Reaction vessels	8	A
6903104000	Muffles	8	A
6903105000	Nozzles	8	A
6903106000	Plugs	8	A
6903107000	Tubes and pipes	8	A
6903108000	Bars and rods	8	A
6903109000	Others	8	A
6903201000	Retorts	8	A
6903202000	Crucibles	8	A

HSK 2015	Description	Base Rate	Staging Category
6903203000	Reaction vessels	8	A
6903204000	Muffles	8	A
6903205000	Nozzles	8	A
6903206000	Plugs	8	A
6903207000	Tubes and pipes	8	A
6903208000	Bars and rods	8	A
6903209000	Other	8	A
6903901000	Based upon silicon carbide or zircon	8	A
6903909010	Retorts	8	A
6903909020	Crucibles	8	A
6903909030	Reaction vessels	8	A
6903909040	Muffles	8	A
6903909050	Nozzles	8	A
6903909060	Plugs	8	A
6903909070	Tubes and pipes	8	A
6903909080	Bars and rods	8	A
6903909090	Other	8	A
6904100000	Building bricks	8	A
6904900000	Other	8	A
6905100000	Roofing tiles	8	A
6905901000	Chimney pots, cowls and chimney liners	8	A
6905902000	Architectural ornaments	8	A
6905909000	Other	8	A
6906001000	Pipes, conduits and guttering	8	A
6906002000	Pipe fittings	8	A
6907101000	Of porcelain or china	8	A
6907109000	Other	8	A
6907901000	Of porcelain or china	8	A
6907909000	Other	8	A
6908101000	Of porcelain or china	8	A
6908109000	Other	8	A
6908901000	Of porcelain or china	8	A
6908909000	Other	8	A
6909110000	Of porcelain or china	8	A
6909120000	Articles having a hardness equivalent to 9 or more on the Mohs scale	8	A

HSK 2015	Description	Base Rate	Staging Category
6909190000	Other	8	A
6909900000	Other	8	A
6910101000	Wash basins	8	A
6910102000	Baths	8	A
6910103000	Water closet pans	8	A
6910104000	Urinals	8	A
6910109000	Other	8	A
6910900000	Other	8	A
6911101000	Coffee sets or tea sets	8	A
6911102000	Bowls and dishes	8	A
6911109000	Other	8	A
6911901000	Household articles	8	A
6911902000	Toilet articles	8	A
6911909000	Other	8	A
6912001010	Coffee sets or tea sets	8	A
6912001020	Bowls and dishes	8	A
6912001090	Other	8	A
6912002000	Household articles	8	A
6912003000	Toilet articles	8	A
6912009000	Other	8	A
6913101000	Statues, statuettes and busts	8	A
6913109020	Ornamental tablewares	8	A
6913109090	Other	8	A
6913901000	Statues, statuettes and busts	8	A
6913909020	Ornamental tablewares	8	A
6913909090	Other	8	A
6914101000	Flower-pots	8	A
6914109000	Other	8	A
6914901000	Flower-pots	8	A
6914909000	Other	8	A
7001001000	Mass	5	A
7001002000	Waste and scrap, cullet	3	A
7002100000	Balls	8	A
7002201000	For the manufacture of quartz wares for semiconductor	3	A
7002209000	Other	8	A
7002311000	For the manufacture of quartz wares for semiconductor	3	A

HSK 2015	Description	Base Rate	Staging Category
7002319000	Other	8	A
7002320000	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	8	A
7002390000	Other	8	A
7003121000	Not more than 2 mm in thickness	8	A
7003122000	More than 2 mm but not more than 3 mm in thickness	8	A
7003123000	More than 3 mm but not more than 4 mm in thickness	8	A
7003124000	More than 4 mm but not more than 5 mm in thickness	8	A
7003125000	More than 5 mm but not more than 6 mm in thickness	8	A
7003126000	More than 6 mm but not more than 8 mm in thickness	8	A
7003127000	More than 8 mm in thickness	8	A
7003191000	Not more than 2 mm in thickness	8	A
7003192000	More than 2 mm but not more than 3 mm in thickness	8	A
7003193000	More than 3 mm but not more than 4 mm in thickness	8	A
7003194000	More than 4 mm but not more than 5 mm in thickness	8	A
7003195000	More than 5 mm but not more than 6 mm in thickness	8	A
7003196000	More than 6 mm but not more than 8 mm in thickness	8	A
7003197000	More than 8 mm in thickness	8	A
7003200000	Wired sheets	8	A
7003300000	Profiles	8	A
7004201000	Not more than 2 mm in thickness	8	A
7004202000	More than 2 mm but not more than 3 mm in thickness	8	A
7004203000	More than 3 mm but not more than 4 mm in thickness	8	A
7004204000	More than 4 mm but not more than 5 mm in thickness	8	A
7004205000	More than 5 mm but not more than 6 mm in thickness	8	A
7004206000	More than 6 mm but not more than 8 mm in thickness	8	A
7004207000	More than 8 mm in thickness	8	A
7004901000	Not more than 2 mm in thickness	8	A

HSK 2015	Description	Base Rate	Staging Category
7004902000	More than 2 mm but not more than 3 mm in thickness	8	A
7004903000	More than 3 mm but not more than 4 mm in thickness	8	A
7004904000	More than 4 mm but not more than 5 mm in thickness	8	A
7004905000	More than 5 mm but not more than 6 mm in thickness	8	A
7004906000	More than 6 mm but not more than 8 mm in thickness	8	A
7004907000	More than 8 mm in thickness	8	A
7005101010	Not more than 4 mm in thickness	8	A
7005101020	More than 4 mm but not more than 6 mm in thickness	8	A
7005101030	More than 6 mm but not more than 8 mm in thickness	8	A
7005101040	More than 8 mm in thickness	8	A
7005102010	Not more than 4 mm in thickness	8	A
7005102020	More than 4 mm but not more than 6 mm in thickness	8	A
7005102030	More than 6 mm but not more than 8 mm in thickness	8	A
7005102040	More than 8 mm in thickness	8	A
7005109010	Not more than 4 mm in thickness	8	A
7005109020	More than 4 mm but not more than 6 mm in thickness	8	A
7005109030	More than 6 mm but not more than 8 mm in thickness	8	A
7005109040	More than 8 mm in thickness	8	A
7005211000	Not more than 2 mm in thickness	8	A
7005212000	More than 2 mm but not more than 3 mm in thickness	8	A
7005213000	More than 3 mm but not more than 4 mm in thickness	8	A
7005214000	More than 4 mm but not more than 5 mm in thickness	8	A
7005215000	More than 5 mm but not more than 6 mm in thickness	8	A
7005216000	More than 6 mm but not more than 8 mm in thickness	8	A
7005217010	Not more than 10 mm in thickness	8	A
7005217020	More than 10 mm but not more than 12 mm in thickness	8	A
7005217030	More than 12 mm in thickness	8	A
7005291010	For PDP (plasma display panel)	4	A
7005291020	For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display)	3	A

HSK 2015	Description	Base Rate	Staging Category
7005291030	For OLED (organic light emitting display)	4	A
7005291040	For LCD (liquid cristal display)	8	A
7005291091	Clear and transparent glass	8	A
7005291092	Extra clear low-iron glass	8	A
7005291099	Other	8	A
7005292010	For PDP (plasma display panel)	4	A
7005292020	For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display)	3	A
7005292030	For OLED (organic light emitting display)	4	A
7005292091	Clear and transparent glass	8	A
7005292092	Extra clear low-iron glass	8	A
7005292099	Other	8	A
7005293010	Clear and transparent glass	8	A
7005293020	Extra clear low-iron glass	8	A
7005293090	Other	8	A
7005294010	Clear and transparent glass	8	A
7005294020	Extra clear low-iron glass	8	A
7005294090	Other	8	A
7005295010	Clear and transparent glass	8	A
7005295020	Extra clear low-iron glass	8	A
7005295090	Other	8	A
7005296010	Clear and transparent glass	8	A
7005296020	Extra clear low-iron glass	8	A
7005296090	Other	8	A
7005297010	Clear and transparent glass	8	A
7005297020	Extra clear low-iron glass	8	A
7005297090	Other	8	A
7005298010	Clear and transparent glass	8	A
7005298020	Extra clear low-iron glass	8	A
7005298090	Other	8	A
7005299010	Clear and transparent glass	8	A
7005299020	Extra clear low-iron glass	8	A
7005299090	Other	8	A
7005300000	Wired glass	8	A
7006001000	For PDP (plasma display panel)	4	A
7006002000	For blank mask used in the manufacture of semiconductor, or	3	A

HSK 2015	Description	Base Rate	Staging Category
	of FPD (flat panel display)		
7006003000	For OLED (organic light emitting display)	4	A
7006004000	For LCD (liquid cristal display)	8	A
7006009000	Other	8	A
7007111000	Not more than 8 mm in thickness	8	A
7007112000	More than 8 mm in thickness	8	A
7007191000	Not more than 8 mm in thickness	8	A
7007192000	More than 8 mm in thickness	8	A
7007211000	Not more than 12 mm in total thickness, including film thickness	8	A
7007212000	More than 12 mm in total thickness, including film thickness	8	A
7007291000	Not more than 12 mm in total thickness, including film thickness	8	A
7007292000	More than 12 mm in total thickness, including film thickness	8	A
7008000000	Multiple-walled insulating units of glass.	8	A
7009100000	Rear-view mirrors for vehicles	8	A
7009910000	Unframed	8	A
7009920000	Framed	8	A
7010100000	Ampoules	8	A
7010200000	Stoppers, lids and other closures	8	A
7010900000	Other	8	B
7011100000	For electric lighting	8	A
7011201000	Color	8	A
7011209000	Other	8	A
7011900000	Other	8	A
7013100000	Of glass-ceramics	8	A
7013220000	Of lead crystal	8	A
7013280000	Other	8	A
7013330000	Of lead crystal	8	A
7013370000	Other	8	A
7013410000	Of lead crystal	8	A
7013420000	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	8	A
7013490000	Other	8	A
7013910000	Of lead crystal	8	A
7013990000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
7014001000	Of sealed beam lamp	8	A
7014009010	Signalling glassware	8	A
7014009020	Optical elements of glass	8	A
7015100000	Glasses for corrective spectacles	8	A
7015901000	For sun glasses	8	A
7015902000	Clock or watch glasses and the like	8	A
7015909000	Other	8	A
7016100000	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	8	A
7016901000	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes	8	A
7016909010	Leaded lights	8	A
7016909020	Stained glass	8	A
7016909090	Other	8	A
7017100000	Of fused quartz or other fused silica	8	A
7017200000	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	8	A
7017900000	Other	8	A
7018101000	Beads	8	A
7018102000	Imitation pearls	8	A
7018103000	Imitation precious and semi-precious stones	8	A
7018104000	Imitation coral	8	A
7018109000	Other	8	A
7018200000	Glass microspheres not exceeding 1 mm in diameter	8	A
7018901000	Glass eyes other than prosthetic articles	8	A
7018909000	Other	8	A
7019110000	Chopped strands, of a length of not more than 50 mm	8	C
7019120000	Rovings	8	C
7019190000	Other	8	A
7019310000	Mats	8	C
7019320000	Thin sheets (voiles)	8	C
7019390000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
7019400000	Woven fabrics of rovings	8	C
7019510000	Of a width not exceeding 30 cm	8	A
7019520000	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	8	A
7019590000	Other	8	A
7019901000	Glass wool	8	C
7019909000	Other	8	A
7020001011	Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	0	A
7020001012	Quartz crucibles for furnace of production of semiconductor wafers	3	A
7020001013	For the manufacture of quartz wares for semiconductor	3	A
7020001019	Other	8	A
7020001090	Other	8	A
7020009000	Other	8	A
7101101000	Unworked	8	A
7101102000	Worked	8	A
7101210000	Unworked	8	A
7101220000	Worked	8	A
7102100000	unsorted	1	A
7102210000	Unworked or simply sawn, cleaved or bruted	1	A
7102290000	Other	5	A
7102310000	Unworked or simply sawn, cleaved or bruted	1	A
7102390000	Other	5	A
7103100000	Unworked or simply sawn or roughly shaped	1	A
7103911000	Industrial	5	A
7103919010	Rubies	5	A
7103919020	Sapphires	5	A
7103919030	Emeralds	5	A
7103991000	Industrial	5	A
7103999010	Opal	5	A
7103999020	Jade	5	A
7103999030	Chalcedony	5	A
7103999040	Rocky crystal	5	A
7103999090	Other	5	A

HSK 2015	Description	Base Rate	Staging Category
7104100000	piezo-electric quartz	5	A
7104201000	Diamonds	5	A
7104209000	Other	5	A
7104901010	Diamonds	5	A
7104901020	Artificial crystal	5	A
7104901090	Other	5	A
7104909010	Diamonds	5	A
7104909090	Other	5	A
7105101000	Natural	5	A
7105102000	Synthetic	5	A
7105901000	Of garnet	5	A
7105909000	Other	5	A
7106100000	Powder	3	B
7106911000	Containing by weight 99.99 % or more of silver	3	A
7106919000	Other	3	B
7106921000	Bars, rods and shapes	3	B
7106922000	Plates, sheets and strips	3	B
7106923000	Wire	3	B
7106929000	Other	3	B
7107001000	Bars, rods and shapes	3	A
7107002000	Plates, sheets and strips	3	A
7107003000	Wire	3	A
7107004000	Tubes, pipes and hollow bars	3	A
7107009000	Other	3	A
7108110000	Powder	3	A
7108121000	Lumps, billets and grains	3	C
7108129000	Other	3	C
7108131010	For use in manufacturing semiconductor	3	A
7108131090	Other	3	A
7108139010	Bars, rods and shapes	3	A
7108139020	Plates, sheets and strips	3	A
7108139090	Other	3	A
7108200000	Monetary	0	A
7109000000	Base metals or silver, clad with gold, not further worked than semi-manufactured.	3	A
7110110000	Unwrought or in powder form	3	A

HSK 2015	Description	Base Rate	Staging Category
7110190000	Other	3	A
7110210000	Unwrought or in powder form	3	A
7110290000	Other	3	A
7110310000	Unwrought or in powder form	3	A
7110390000	Other	3	A
7110410000	Unwrought or in powder form	3	A
7110490000	Other	3	A
7111000000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	3	A
7112300000	Ash containing precious metal or precious metal compounds	2	A
7112911000	Of residues	2	A
7112919000	Other	3	A
7112921000	Of residues	2	A
7112929000	Other	3	A
7112991000	Of residues	2	C
7112992000	Of waste, paring and scrap of plastics	6.5	B
7112999000	Other	3	A
7113110000	Of silver, whether or not plated or clad with other precious metal	8	A
7113191000	Of platinum	8	A
7113192000	Of gold	8	A
7113199000	Other	8	A
7113201000	Platinum-clad	8	A
7113202000	Gold-clad	8	A
7113203000	Silver-clad	8	A
7113209000	Other	8	A
7114111000	For table	8	A
7114112000	For toilet	8	A
7114113000	For office and desk	8	A
7114114000	For use by smokers	8	A
7114119000	Other	8	A
7114191000	For table	8	A
7114192000	For toilet	8	A
7114193000	For office and desk	8	A
7114194000	For use by smokers	8	A
7114199000	Other	8	A
7114201000	For table	8	A

HSK 2015	Description	Base Rate	Staging Category
7114202000	For toilet	8	A
7114203000	For office and desk	8	A
7114204000	For use by smokers	8	A
7114209000	Other	8	A
7115100000	Catalysts in the form of wire cloth or grill, of platinum	8	A
7115901010	Platinum crucible	8	A
7115901090	Other	8	A
7115909010	Of gold, including metals clad with gold	8	A
7115909020	Of silver, including metals clad with silver	8	A
7115909090	Other	8	A
7116101000	Of natural pearls	8	A
7116102000	Of cultured pearls	8	A
7116201000	Industrial	8	A
7116209010	For personal adornment	8	A
7116209090	Other	8	A
7117110000	Cuff-links and studs	8	A
7117191000	Necklace	8	A
7117192000	Bracelet	8	A
7117193000	Earring	8	A
7117194000	Brooch	8	A
7117195000	Ring	8	A
7117196000	Chains for personal adornment	8	A
7117199000	Other	8	A
7117900000	Other	8	A
7118100000	Coin (other than gold coin), not being legal tender	0	A
7118901000	Gold coin	0	A
7118902000	Silver coin	0	A
7118909000	Other	0	A
7201101000	For casting	0	A
7201102000	For steel manufacture	0	A
7201109000	Other	0	A
7201200000	Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	0	A
7201501000	Alloy pig iron	2	A
7201502000	Spiegeleisen	2	A
7202110000	Containing by weight more than	5	A

HSK 2015	Description	Base Rate	Staging Category
	2 % of carbon.		
7202190000	Other	5	A
7202210000	Containing by weight more than 55 % of silicon	2	A
7202291000	Containing by weight 2 % or more of magnesium	3	A
7202299000	Other	3	A
7202300000	Ferro-silico-manganese	5	A
7202410000	Containing by weight more than 4 % of carbon	2	A
7202490000	Other	2	A
7202500000	Ferro-silico-chromium	2	A
7202600000	Ferro-nickel	3	A
7202700000	Ferro-molybdenum	3	A
7202800000	Ferro-tungsten and ferro-silico-tungsten	3	A
7202910000	Ferro-titanium and ferro-silico-titanium	3	A
7202920000	Ferro-vanadium	3	A
7202930000	Ferro-niobium	3	A
7202991000	Ferro-phosphorus (iron phosphide),containing by weight 15 % or more of phosphorus	3	A
7202999000	Other	3	A
7203100000	Ferrous products obtained by direct reduction of iron ore	0	A
7203900000	Other	1	A
7204100000	Waste and scrap of cast iron	0	A
7204210000	Of stainless steel	0	A
7204290000	Other	0	A
7204300000	Waste and scrap of tinned iron or steel	0	A
7204410000	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings whether or not in bundles	0	A
7204490000	Other	0	A
7204500000	Remelting scrap ingots	0	A
7205101000	Shot	5	A
7205102000	Grit	5	A
7205109000	Other	5	A
7205210000	Of alloy steel	3	A
7205290000	Other	3	A
7206100000	Ingots	0	A

HSK 2015	Description	Base Rate	Staging Category
7206900000	Other	0	A
7207111000	Blooms	0	A
7207112000	Billets	0	A
7207121000	Slabs	0	A
7207122000	Sheet bars	0	A
7207190000	Other	0	A
7207201000	Blooms	0	A
7207202000	Billets	0	A
7207203000	Slabs	0	A
7207204000	Sheet bars	0	A
7207209000	Other	0	A
7208101000	Of a thickness of 4.75 mm or more	0	A
7208109000	Of a thickness of less than 4.75 mm	0	A
7208251000	Of a tensile strength of 490MPa or more	0	A
7208259000	Other	0	A
7208261000	Of a tensile strength of 490MPa or more	0	A
7208269000	Other	0	A
7208271000	Of a tensile strength of 490MPa or more	0	A
7208279000	Other	0	A
7208361000	Of a tensile strength of 490MPa or more	0	A
7208369000	Other	0	A
7208371000	Of a tensile strength of 490MPa or more	0	A
7208379000	Other	0	A
7208381000	Of a tensile strength of 490MPa or more	0	A
7208389000	Other	0	A
7208391000	Of a tensile strength of 490MPa or more	0	A
7208399000	Other	0	A
7208400000	Not in coils, not further worked than hot-rolled, with patterns in relief	0	A
7208511000	Of a tensile strength of 490MPa or more	0	A
7208519000	Other	0	A
7208521000	Of a tensile strength of 490MPa or more	0	A
7208529000	Other	0	A
7208531000	Of a tensile strength of 490MPa or more	0	A

HSK 2015	Description	Base Rate	Staging Category
7208539000	Other	0	A
7208541000	Of a tensile strength of 490MPa or more	0	A
7208549000	Other	0	A
7208900000	Other	0	A
7209151000	Of a tensile strength of 340MPa or more	0	A
7209159000	Other	0	A
7209161000	Of a tensile strength of 340MPa or more	0	A
7209169000	Other	0	A
7209171000	Of a tensile strength of 340MPa or more	0	A
7209179000	Other	0	A
7209181000	Of a tensile strength of 340MPa or more	0	A
7209189000	Other	0	A
7209251000	Of a tensile strength of 340MPa or more	0	A
7209259000	Other	0	A
7209261000	Of a tensile strength of 340MPa or more	0	A
7209269000	Other	0	A
7209271000	Of a tensile strength of 340MPa or more	0	A
7209279000	Other	0	A
7209281000	Of a tensile strength of 340MPa or more	0	A
7209289000	Other	0	A
7209900000	Other	0	A
7210110000	Of a thickness of 0.5 mm or more	0	A
7210120000	Of a thickness of less than 0.5 mm	0	A
7210200000	Plated or coated with lead, including terneplate	0	A
7210301000	Of a tensile strength of 340MPa or more	0	A
7210309000	Other	0	A
7210410000	Corrugated	0	A
7210491010	Of a tensile strength of 340MPa or more	0	A
7210491090	Other	0	A
7210499010	Of a tensile strength of 340MPa or more	0	A
7210499090	Other	0	A
7210500000	Plated or coated with chromium oxides or with chromium and chromium oxides	0	A

HSK 2015	Description	Base Rate	Staging Category
7210610000	Plated or coated with aluminium-zinc alloys	0	A
7210690000	Other	0	A
7210701000	Of a thickness of 4.75mm or more	0	A
7210702000	Of a thickness of less than 4.75mm	0	A
7210901000	Plated or coated with nickel	0	A
7210902000	Plated or coated with copper	0	A
7210909000	Other	0	A
7211130000	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	0	A
7211141000	Of a tensile strength of 490MPa or more	0	A
7211149000	Other	0	A
7211191000	Of a tensile strength of 490MPa or more	0	A
7211199000	Other	0	A
7211231000	Of a tensile strength of 340MPa or more	0	A
7211239000	Other	0	A
7211291000	Of a tensile strength of 340MPa or more	0	A
7211299000	Other	0	A
7211901000	Of a tensile strength of 340MPa or more	0	A
7211909000	Other	0	A
7212101000	Of a thickness of 0.5 mm or more	0	A
7212102000	Of a thickness of less than 0.5 mm	0	A
7212201000	Of a tensile strength of 340MPa or more	0	A
7212209000	Other	0	A
7212301010	Of a tensile strength of 340MPa or more	0	A
7212301090	Other	0	A
7212309010	Of a tensile strength of 340MPa or more	0	A
7212309090	Other	0	A
7212401000	Of a thickness of 4.75mm or more	0	A
7212402000	Of a thickness of less than 4.75mm	0	A
7212501000	Plated or coated with nickel	0	A
7212502000	Plated or coated with copper	0	A
7212509000	Other	0	A
7212600000	Clad	0	A

HSK 2015	Description	Base Rate	Staging Category
7213100000	Containing indentations, ribs, grooves or other deformations produced during the rolling process	0	A
7213200000	Other, of free-cutting steel	0	A
7213911010	Containing by weight 0.25 % or more of carbon	0	A
7213911090	Other	0	A
7213919000	Other	0	A
7213991010	Containing by weight 0.25 % or more of carbon	0	A
7213991090	Other	0	A
7213999000	Other	0	A
7214100000	Forged	0	A
7214201000	Concrete reinforcing bar	0	A
7214209000	Other	0	A
7214300000	Other, of free-cutting steel	0	A
7214910000	Of rectangular (other than square) cross-section	0	A
7214991000	Containing by weight less than 0.6 % of carbon	0	A
7214999000	Other	0	A
7215100000	Of free-cutting steel, not further worked than cold-formed or cold-finished	0	A
7215500000	Other, not further worked than cold-formed or cold-finished	0	A
7215900000	Other	0	A
7216101000	U section	0	A
7216102000	I sections	0	A
7216103000	H section	0	A
7216210000	L sections	0	A
7216220000	T sections	0	A
7216310000	U sections	0	A
7216320000	I sections	0	A
7216333000	Less than 300 mm in height	0	A
7216334000	300 mm or more but not more than 600 mm in height	0	A
7216335000	More than 600 mm in height	0	A
7216401000	L sections	0	A
7216402000	T sections	0	A
7216500000	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	0	A
7216610000	Obtained from flat-rolled products	0	A

HSK 2015	Description	Base Rate	Staging Category
7216690000	Other	0	A
7216910000	Cold-formed or cold-finished from flat-rolled products	0	A
7216990000	Other	0	A
7217100000	Not plated or coated, whether or not polished	0	A
7217200000	Plated or coated with zinc	0	A
7217301000	Plated or coated with copper	0	A
7217309000	Other	0	A
7217900000	Other	0	A
7218101000	Ingots	0	A
7218109000	Other	0	A
7218911000	Slabs	0	A
7218912000	Sheet bars	0	A
7218919000	Other	0	A
7218991000	Blooms	0	A
7218992000	Billets	0	A
7218999000	Other	0	A
7219111010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219111090	Other	0	A
7219119000	Other	0	A
7219121010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219121090	Other	0	A
7219129000	Other	0	A
7219131010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219131090	Other	0	A
7219139000	Other	0	A
7219141010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219141090	Other	0	A
7219149000	Other	0	A
7219211010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219211090	Other	0	A
7219219000	Other	0	A
7219221010	Containing nickel less than 6%	0	A

HSK 2015	Description	Base Rate	Staging Category
	and containing manganese at least 3% by weight		
7219221090	Other	0	A
7219229000	Other	0	A
7219231010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219231090	Other	0	A
7219239000	Other	0	A
7219241010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219241090	Other	0	A
7219249000	Other	0	A
7219311010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219311090	Other	0	A
7219319000	Other	0	A
7219321010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219321090	Other	0	A
7219329000	Other	0	A
7219331010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219331090	Other	0	A
7219339000	Other	0	A
7219341010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219341090	Other	0	A
7219349000	Other	0	A
7219351010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219351090	Other	0	A
7219359000	Other	0	A
7219901010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219901090	Other	0	A
7219909000	Other	0	A
7220111010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A

HSK 2015	Description	Base Rate	Staging Category
7220111090	Other	0	A
7220119000	Other	0	A
7220121010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7220121090	Other	0	A
7220129000	Other	0	A
7220201010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7220201090	Other	0	A
7220209000	Other	0	A
7220901010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7220901090	Other	0	A
7220909000	Other	0	A
7221000000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	0	A
7222110000	Of circular cross-section	0	A
7222190000	Other	0	A
7222200000	Bars and rods, not further worked than cold-formed or cold-finished	0	A
7222300000	Other bars and rods	0	A
7222400000	Angles, shapes and sections	0	A
7223000000	Wire of stainless steel.	0	A
7224101000	Ingots	0	A
7224109000	Other	0	A
7224901000	Blooms	0	A
7224902000	Billets	0	A
7224903000	Slabs	0	A
7224904000	Sheet bars	0	A
7224909000	Other	0	A
7225110000	Grain-oriented	0	A
7225190000	Other	0	A
7225301000	Of high speed steel	0	A
7225309010	Of a tensile strength of 490MPa or more	0	A
7225309091	Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron	0	A
7225309092	Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron	0	A

HSK 2015	Description	Base Rate	Staging Category
7225309099	Other	0	A
7225401000	Of high speed steel	0	A
7225409010	Of a tensile strength of 490MPa or more	0	A
7225409091	Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron	0	A
7225409092	Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron	0	A
7225409099	Other	0	A
7225501000	Of high speed steel	0	A
7225509000	Other	0	A
7225911000	Of high speed steel	0	A
7225919010	Of a tensile strength of 340MPa or more	0	A
7225919090	Other	0	A
7225921000	Of high speed steel	0	A
7225929011	Of a tensile strength of 340MPa or more	0	A
7225929019	Other	0	A
7225929091	Of a tensile strength of 340MPa or more	0	A
7225929099	Other	0	A
7225991000	Of high speed steel	0	A
7225999000	Other	0	A
7226110000	Grain-oriented	0	A
7226190000	Other	0	A
7226200000	Of high speed steel	0	A
7226911000	Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron	0	A
7226912000	Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron	0	A
7226919000	Other	0	A
7226920000	Not further worked than cold-rolled (cold- reduced)	0	A
7226991000	Amorphous alloy steel thin sheet of a thickness of less than 100 μm	0	A
7226992000	Electrolytically plated or coated with zinc	0	A
7226993000	Otherwise plated or coated with zinc	0	A
7226999000	Other	0	A
7227100000	Of high speed steel	0	A

HSK 2015	Description	Base Rate	Staging Category
7227200000	Of silico-manganese steel	0	A
7227901000	Of heat-resisting steel	0	A
7227909010	Containing by weight 0.0008% or more but less than 0.003% of boron	0	A
7227909020	Containing by weight 0.003% or more of boron	0	A
7227909090	Other	0	A
7228100000	Bars and rods, of high speed steel	0	A
7228200000	Bars and rods, of silico-manganese steel	0	A
7228301000	Containing by weight 0.0008% or more of boron	0	A
7228309000	Other	0	A
7228401000	Containing by weight 0.0008% or more of boron	0	A
7228409000	Other	0	A
7228500000	Other bars and rods, not further worked than cold-formed or cold-finished	0	A
7228601000	Concrete reinforcing bar, containing by weight 0.0008% or more of boron	0	A
7228609000	Other	0	A
7228701010	Containing by weight 0.0008% or more of boron	0	A
7228701090	Other	0	A
7228709000	Other	0	A
7228800000	Hollow drill bars and rods	0	A
7229200000	Of silico-manganese steel	0	A
7229901010	Of high speed steel	0	A
7229901090	Other	0	A
7229902010	Of high speed steel	0	A
7229902090	Other	0	A
7229909010	Of high speed steel	0	A
7229909090	Other	0	A
7301101000	U type	0	A
7301109000	Other	0	A
7301201000	U sections	0	A
7301202000	H sections	0	A
7301203000	I sections	0	A
7301209000	Other	0	A
7302101010	Heat treated	0	A
7302101090	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
7302102010	Heat treated	0	A
7302102090	Other	0	A
7302103010	Heat treated	0	A
7302103090	Other	0	A
7302104010	Heat treated	0	A
7302104090	Other	0	A
7302300000	Switch blades, crossing frogs, point rods and other crossing pieces	8	A
7302400000	Fish-plates and sole plates	0	A
7302900000	Other	0	A
7303001010	Of ductile cast iron	8	A
7303001090	Other	8	A
7303002000	Hollow profiles	8	A
7304110000	Of stainless steel	0	A
7304190000	Other	0	A
7304220000	Drill pipe of stainless steel	0	A
7304230000	Other drill pipe	0	A
7304240000	Other, of stainless steel	0	A
7304290000	Other	0	A
7304310000	Cold-drawn or cold-rolled (cold-reduced)	0	A
7304390000	Other	0	A
7304410000	Cold-drawn or cold-rolled (cold-reduced)	0	A
7304490000	Other	0	A
7304510000	Cold-drawn or cold-rolled(cold-reduced)	0	A
7304590000	Other	0	A
7304900000	Other	0	A
7305111000	More than 406.4 mm but not more than 1,422.4 mm in external diameter	0	A
7305112000	More than 1,422.4 mm in external diameter	0	A
7305120000	Other, longitudinally welded	0	A
7305190000	Other	0	A
7305200000	Casing of a kind used in drilling for oil or gas	0	A
7305311000	Submerged arc welded	0	A
7305312000	Electric resistance welded	0	A
7305319000	Other	0	A
7305390000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
7305900000	Other	0	A
7306110000	Welded, of stainless steel	0	A
7306190000	Other	0	A
7306211000	Casing	0	A
7306212000	Tubing	0	A
7306291000	Casing	0	A
7306292000	Tubing	0	A
7306301010	Zinc galvanized	0	A
7306301020	Plated or clad with metal other than zinc	0	A
7306301030	Coated with non-metal	0	A
7306301090	Other	0	A
7306302010	Zinc galvanized	0	A
7306302020	Plated or clad with metal other than zinc	0	A
7306302030	Coated with non-metal	0	A
7306302090	Other	0	A
7306401000	More than 114.3 mm in external diameter	0	A
7306402000	Not more than 114.3 mm in external diameter	0	A
7306500000	Other, welded, of circular cross-section, of other alloy steel	0	A
7306611010	Galvanized zinc	0	A
7306611090	Other	0	A
7306612000	Of stainless steel	0	A
7306613000	Of other alloy steel	0	A
7306691010	Galvanized zinc	0	A
7306691090	Other	0	A
7306692000	Of stainless steel	0	A
7306693000	Of other alloy steel	0	A
7306901000	Double wall steel tube	0	A
7306909000	Other	0	A
7307110000	Of non-malleable cast iron	8	A
7307190000	Other	8	A
7307210000	Flanges	8	A
7307221000	Threaded sleeves, of stainless steel	0	A
7307229000	Other	8	A
7307230000	Butt welding fittings	8	A
7307290000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
7307910000	Flanges	8	A
7307921000	Threaded sleeves, of iron or steel	0	A
7307929000	Other	8	A
7307930000	Butt welding fittings	8	A
7307991000	Threaded, whether or not plated	8	A
7307999000	Other	8	A
7308100000	Bridges and bridge-sections	0	A
7308200000	Towers and lattice masts	8	A
7308300000	Doors, windows and their frames and thresholds for doors	8	A
7308400000	Equipment for scaffolding, shuttering, propping or pitpropping	8	A
7308901000	Lock-gates	0	A
7308909000	Other	0	A
7309000000	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	8	A
7310100000	Of a capacity of 50 ℓ or more	8	A
7310210000	Cans which are to be closed by soldering or crimping	8	A
7310290000	Other	8	A
7311001000	Not more than 30 ℓ in capacity	8	A
7311002000	More than 30 ℓ but not more than 100 ℓ in capacity	8	A
7311003000	More than 100 ℓ in capacity	8	A
7312101011	Fitted with fittings or made up into articles	0	A
7312101019	Other	0	A
7312101091	Fitted with fittings or made up into articles	0	A
7312101092	Steel tire cords	0	A
7312101099	Other	0	A
7312102011	Fitted with fitting or made up into articles	0	A
7312102019	Other	0	A
7312102091	Fitted with fittings or made up into articles	0	A
7312102092	Steel tire cords	0	A
7312102099	Other	0	A
7312900000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
7313001000	Barbed iron or steel wire	0	A
7313009000	Other	0	A
7314120000	Endless bands for machinery, of stainless steel	0	A
7314140000	Other woven cloth, of stainless steel	0	A
7314190000	Other	0	A
7314200000	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	0	A
7314310000	Plated or coated with zinc	0	A
7314390000	Other	0	A
7314410000	Plated or coated with zinc	0	A
7314420000	Coated with plastics	0	A
7314490000	Other	0	A
7314500000	Expanded metal	0	A
7315110000	Roller chain	8	A
7315120000	Other chain	8	A
7315190000	Parts	8	A
7315200000	Skid chain	8	A
7315810000	Stud-link	8	A
7315820000	Other, welded link	8	A
7315890000	Other	8	A
7315900000	Other parts	8	A
7316001000	Anchors and grapnels	8	A
7316002000	Parts	8	A
7317001011	Plated, coated or painted	0	A
7317001019	Other	0	A
7317001021	Plated, coated or painted	0	A
7317001029	Other	0	A
7317002000	Tacks	0	A
7317003000	Drawing or office working pins	0	A
7317004000	Corrugated nails	0	A
7317005000	Staples	0	A
7317009000	Other	0	A
7318110000	Coach screws	8	A
7318120000	Other wood screws	8	A
7318130000	Screw hooks and screw rings	8	A

HSK 2015	Description	Base Rate	Staging Category
7318140000	Self-tapping screws	8	A
7318151000	Machine screws	8	A
7318152000	Bolts	8	A
7318153000	Bolts and nuts (in set)	8	A
7318159000	Other	8	A
7318160000	Nuts	8	A
7318190000	Other	8	A
7318210000	Spring washers and other lock washers	8	A
7318220000	Other washers	8	A
7318230000	Rivets	8	A
7318240000	Cotters and cotter-pins	8	A
7318290000	Other	8	A
7319401000	Safety pins	8	A
7319402000	Pin used for measuring or checking semiconductor wafers or device	8	A
7319409000	Other	8	A
7319901010	Sewing needles	8	A
7319901020	Darning needles	8	A
7319901090	Other	8	A
7319909000	Other	8	A
7320101000	Leaf-springs for automobiles	8	A
7320102000	Leaf-springs for railway locomotives and rolling stocks	8	A
7320109000	Other	8	A
7320201000	For automobiles	8	A
7320202000	For shock-absorbers	8	A
7320203000	For buffers on rolling stock couplings	8	A
7320204000	For upholstery	8	A
7320209000	Other	8	A
7320901000	Flat spiral springs	8	A
7320909000	Other springs	8	A
7321110000	For gas fuel or for both gas and other fuels	8	A
7321120000	For liquid fuel	8	A
7321190000	Other, including appliances for solid fuel	8	A
7321810000	For gas fuel or for both gas and other fuels	8	A
7321820000	For liquid fuel	8	A
7321890000	Other, including appliances for	8	A

HSK 2015	Description	Base Rate	Staging Category
	solid fuel		
7321900000	Parts	8	A
7322111000	Radiators	8	A
7322112000	Parts	8	A
7322191000	Radiators	8	A
7322192000	Parts	8	A
7322901000	Solar collector and parts thereof	8	A
7322909010	Air heater	8	A
7322909020	Hot air distributor	8	A
7322909030	Parts	8	A
7323100000	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	8	A
7323910000	Of cast iron, not enamelled	8	A
7323920000	Of cast iron, enamelled	8	A
7323930000	Of stainless steel	8	A
7323940000	Of iron (other than cast iron) or steel, enamelled	8	A
7323990000	Other	8	A
7324101000	Sinks	8	A
7324102000	Wash basins	8	A
7324210000	Of cast iron, whether or not enamelled	8	A
7324291000	Of stainless steel	8	A
7324299000	Other	8	A
7324901000	Toilet sets	8	A
7324908000	Other	8	A
7324909000	Parts	8	A
7325100000	Of non-malleable cast iron	8	A
7325910000	Grinding balls and similar articles for mills	8	A
7325991000	Of cast iron	8	A
7325992000	Of cast steel	8	A
7325993000	Of alloy steel	8	A
7325999000	Other	8	A
7326110000	Grinding balls and similar articles for mills	8	A
7326190000	Other	8	A
7326200000	Articles of iron or steel wire	8	A
7326901000	Bobbins for textile machinery	8	A
7326909000	Other	8	B

HSK 2015	Description	Base Rate	Staging Category
7401001000	Copper mattes	0	A
7401002000	Cement copper (precipitated copper)	0	A
7402001000	Unrefined copper	0	A
7402002000	Copper anodes for electrolytic refining	0	A
7403110000	Cathodes and sections of cathodes	3	A
7403120000	Wire-bars	5	A
7403130000	Billets	5	A
7403191000	Slabs	5	A
7403192000	Ingots	5	A
7403199000	Other	5	A
7403210000	Copper-zinc base alloys (brass)	5	A
7403220000	Copper-tin base alloys (bronze)	5	A
7403291010	Copper-nickel base alloys (cupro-nickel)	5	A
7403291020	Copper-nickel-zinc base alloys (nickel silver)	5	A
7403299000	Other	5	A
7404000000	Copper waste and scrap.	0	A
7405000000	Master alloys of copper.	5	A
7406100000	Powders of non-lamellar structure	8	A
7406201000	Powders of lamellar structure	8	A
7406202000	Flakes	8	A
7407100000	Of refined copper	8	A
7407210000	Of copper-zinc base alloys (brass)	8	A
7407291000	Of copper-tin base alloys (bronze)	8	A
7407292010	Of copper-nickel base alloys (cupro-nickel)	8	A
7407292020	Of copper-nickel-zinc base alloys (nickel silver)	8	A
7407299000	Other	8	A
7408110000	Of which the maximum cross-sectional dimension exceeds 6 mm	8	A
7408190000	Other	8	A
7408210000	Of copper-zinc base alloys (brass)	8	A
7408221000	Of copper-nickel base alloys (cupro-nickel)	8	A
7408222000	Of copper-nickel-zinc base alloys (nickel silver)	8	A
7408291000	Of copper-tin base alloys (bronze)	8	A
7408299000	Other	8	A
7409111000	For use in manufacturing semiconductor	5	A

HSK 2015	Description	Base Rate	Staging Category
7409119000	Other	8	A
7409191000	For use in manufacturing semiconductor	5	A
7409199000	Other	8	A
7409211000	For use in manufacturing semiconductor	5	A
7409219000	Other	8	A
7409291000	For use in manufacturing semiconductor	5	A
7409299000	Other	8	A
7409311000	For use in manufacturing semiconductor	5	A
7409319000	Other	8	A
7409391000	For use in manufacturing semiconductor	5	A
7409399000	Other	8	A
7409401010	For use in manufacturing semiconductor	5	A
7409401090	Other	8	A
7409402010	For use in manufacturing semiconductor	5	A
7409402090	Other	8	A
7409901000	For use in manufacturing semiconductor	5	A
7409909000	Other	8	A
7410110000	Of refined copper	8	A
7410120000	Of copper alloys	8	A
7410211000	Suitable for manufacturing printed circuit board	8	A
7410219000	Other	8	A
7410221000	Suitable for manufacturing printed circuit board	8	A
7410229000	Other	8	A
7411100000	Of refined copper	8	A
7411210000	Of copper-zinc base alloys (brass)	8	A
7411221000	Of copper-nickel base alloys (cupro-nickel)	8	A
7411222000	Of copper-nickel-zinc base alloys (nickel silver)	8	A
7411291000	Of copper-tin base alloys (bronze)	8	A
7411299000	Other	8	A
7412100000	Of refined copper	3	A
7412200000	Of copper alloys	3	A
7413000000	Stranded wire, cable, plaited bands and the like, of copper, not electrically insulated.	3	A

HSK 2015	Description	Base Rate	Staging Category
7415101000	Plated, rolled or coated with precious metal	8	A
7415109000	Other	8	A
7415210000	Washers (including spring washers)	8	A
7415290000	Other	8	A
7415330000	Screws; bolts and nuts	8	A
7415390000	Other	8	A
7418101000	Pot scourers and scouring or polishing pads, gloves and the like	8	A
7418109010	Table, kitchen articles	8	A
7418109020	Solar collectors of a kind used for domestic purposes, non-electric	5	A
7418109030	Other household articles	8	A
7418109091	Of solar collectors of a kind used for domestic purposes, non-electric	5	A
7418109099	Other	8	A
7418201000	Sanitary ware	8	A
7418202000	Parts	8	A
7419101000	Chain	8	A
7419102000	Parts	8	A
7419910000	Cast, moulded, stamped or forged, but not further worked	0	A
7419991010	Cloth	8	A
7419991090	Other	8	A
7419992000	Copper springs	8	A
7419999000	Other	8	A
7501100000	Nickel mattes	0	A
7501201010	Containing by weight 88 % or more of nickel	2	A
7501201090	Other	0	A
7501209010	Containing by weight 88 % or more of nickel	2	A
7501209090	Other	0	A
7502101000	Cathode	3	A
7502109000	Other	3	A
7502200000	Nickel alloys	3	A
7503000000	Nickel waste and scrap.	0	A
7504001000	Powders	5	A
7504002000	Flakes	5	A
7505110000	Of nickel, not alloyed	5	A
7505120000	Of nickel alloys	5	A
7505210000	Of nickel, not alloyed	5	A

HSK 2015	Description	Base Rate	Staging Category
7505220000	Of nickel alloys	5	A
7506101000	Plates, sheets and strip	3	A
7506102000	Foil	5	A
7506201000	Plates, sheets and strip	5	A
7506202000	Foil	5	A
7507110000	Of nickel, not alloyed	8	A
7507120000	Of nickel alloys	8	A
7507200000	Tube or pipe fittings	8	A
7508100000	Cloth, grill and netting, of nickel wire	8	A
7508901000	Electro-plating anodes	8	A
7508902010	Of nickel, not alloyed	5	A
7508902020	Of nickel alloys	8	A
7508909000	Other	8	A
7601100000	Aluminium, not alloyed	1	A
7601201000	Casting alloy	1	A
7601202000	Billet	3	A
7601209000	Other	1	A
7602000000	Aluminium waste and scrap.	0	A
7603100000	Powders of non-lamellar structure	8	A
7603201000	Powders	8	A
7603202000	Flakes	8	A
7604101000	Bars and rods	8	A
7604102010	Hollow profiles	8	A
7604102090	Other	8	A
7604210000	Hollow profiles	8	A
7604291000	Bars and rods	8	A
7604299000	Other profiles	8	A
7605110000	Of which the maximum cross-sectional dimension exceeds 7 mm	8	A
7605190000	Other	8	A
7605210000	Of which the maximum cross-sectional dimension exceeds 7 mm	8	A
7605290000	Other	8	A
7606111000	Containing not less than 99.99 % by weight of aluminium	8	A
7606119000	Other	8	A
7606120000	Of aluminium alloys	8	A
7606911000	Containing not less than 99.99 % by weight of aluminium	8	A

HSK 2015	Description	Base Rate	Staging Category
7606919000	Other	8	A
7606920000	Of aluminium alloys	8	A
7607111000	Containing not less than 99.99 % by weight of aluminium	8	A
7607119000	Other	8	A
7607191000	Containing not less than 99.99 % by weight of aluminium	8	A
7607199000	Other	8	A
7607201000	Containing not less than 99.99 % by weight of aluminium	8	A
7607209000	Other	8	A
7608100000	Of aluminium, not alloyed	8	A
7608200000	Of aluminium alloys	8	A
7609000000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	8	A
7610100000	Doors, windows and their frames and thresholds for doors	8	A
7610901000	Structures	8	A
7610908000	Other	8	A
7610909000	Parts	8	A
7611000000	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	8	A
7612100000	Collapsible tubular containers	8	A
7612901000	Rigid tubular containers	8	A
7612909010	Less than 1 ℓ capacity	8	A
7612909020	Not less than 1 ℓ but less than 20 ℓ in capacity	8	A
7612909030	Not less than 20 ℓ in capacity	8	A
7613001000	For compressed gas	8	A
7613002000	For liquefied gas	8	A
7614100000	With steel core	8	A
7614900000	Other	8	A
7615101000	Pot scourers and scouring or polishing pads, gloves and the like	8	A
7615109010	Solar collectors and parts thereof	5	A
7615109020	Table, kitchen articles	8	A
7615109030	Other household articles	8	A
7615109090	Parts	8	A

HSK 2015	Description	Base Rate	Staging Category
7615201000	Sanitary ware	8	A
7615202000	Parts	8	A
7616100000	Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	8	A
7616910000	Cloth, grill, netting and fencing, of aluminium wire	8	A
7616991000	Bobbins	8	A
7616999010	Aluminium pouch	8	A
7616999020	Aluminium knob	8	A
7616999090	Other	8	A
7801101000	Containing by weight 99.99 % or more of lead	3	A
7801109000	Other	3	A
7801910000	Containing by weight antimony as the principal other element	3	B
7801991000	Unrefined lead	1	A
7801992010	Lead-tin alloys	3	A
7801992090	Other	3	A
7802000000	Lead waste and scrap.	0	A
7804111000	Sheets and strip	8	A
7804112000	Foil	8	A
7804190000	Other	8	A
7804201000	Powders	8	A
7804202000	Flakes	8	A
7806001000	Lead containers	8	A
7806002000	Electro-plating anodes	8	A
7806003010	Bars and rods	8	A
7806003020	Profiles	8	A
7806003030	Wire	8	A
7806004010	Tubes and pipes	8	A
7806004020	Tubes or pipe fittings	8	A
7806009000	Other	8	A
7901110000	Containing by weight 99.99 % or more of zinc	3	A
7901120000	Containing by weight less than 99.99 % of zinc	3	A
7901201000	Zinc-aluminium alloy	3	A
7901202000	Zinc-copper alloy	3	A
7901209000	Other	3	A

HSK 2015	Description	Base Rate	Staging Category
7902000000	Zinc waste and scrap.	0	A
7903100000	Zinc dust	8	A
7903901000	Powders	8	A
7903902000	Flakes	8	A
7904001000	Bars and rods	8	A
7904002000	Profiles	8	A
7904003000	Wire	8	A
7905001000	Plates, sheets and strip	8	A
7905002000	Foil	8	A
7907001000	Gutters, roof capping, skylight frames and other fabricated building components	8	A
7907002010	Tubes and pipes	8	A
7907002020	Tube or pipe fittings	8	A
7907009010	Electro-plating anodes	8	A
7907009090	Other	8	A
8001100000	Tin, not alloyed	2	A
8001200000	Tin alloys	3	A
8002000000	Tin waste and scrap.	0	A
8003001010	Unalloyed	8	A
8003001090	Other	8	A
8003002010	Unalloyed	8	A
8003002090	Other	8	A
8007001000	Electro-plating anodes	8	A
8007002000	Plates, sheets and strip, of a thickness exceeding 0.2 mm	8	A
8007003010	Foil	8	A
8007003021	Powders	8	A
8007003022	Flakes	8	A
8007004000	Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	8	A
8007009000	Other	8	A
8101100000	Powders	3	A
8101940000	Unwrought tungsten, including bars and rods obtained simply by sintering	3	A
8101961000	Spiral filament for electric bulbs or electronic bulbs	8	A
8101969000	Other	8	A
8101970000	Waste and scrap	0	A

HSK 2015	Description	Base Rate	Staging Category
8101991010	Bars and rods	8	A
8101991020	Profiles	8	A
8101991030	Plates, sheets and strips	8	A
8101991040	Foil	8	A
8101999000	Other	8	A
8102100000	Powders	3	A
8102940000	Unwrought molybdenum, including bars and rods obtained simply by sintering	3	A
8102951000	Bars and rods	8	A
8102952000	Profiles	8	A
8102953000	Plates, sheets and strip	8	A
8102954000	Foil	8	A
8102961000	Spiral filament for electric bulbs or electronic bulbs	8	A
8102969000	Other	8	A
8102970000	Waste and scrap	0	A
8102990000	Other	8	A
8103201000	Unwrought	3	A
8103202000	Powders	3	A
8103300000	Waste and scrap	0	A
8103900000	Other	8	A
8104110000	Containing at least 99.8 % by weight of magnesium	3	A
8104190000	Other	3	A
8104200000	Waste and scrap	0	A
8104301000	Raspings, turnings and granules	8	A
8104302000	Powders	8	A
8104901000	Bars and rods	8	A
8104909000	Other	8	A
8105201000	Unwrought cobalt	3	A
8105202000	Cobalt mattes and other intermediate products of cobalt metallurgy	3	A
8105203000	Powders	2	A
8105300000	Waste and scrap	3	A
8105900000	Other	3	A
8106001010	Unwrought bismuth	3	A
8106001020	Waste and scrap	3	A
8106001030	Powders	3	A

HSK 2015	Description	Base Rate	Staging Category
8106009000	Other	3	A
8107201000	Unwrought cadmium	3	A
8107202000	Powders	3	A
8107300000	Waste and scrap	3	A
8107900000	Other	3	A
8108201000	Unwrought	2	A
8108202000	Powders	3	A
8108300000	Waste and scrap	3	A
8108901000	Plates and strips	8	A
8108902000	Tubes and pipes	8	A
8108909000	Other	8	A
8109201000	Unwrought	3	A
8109202000	Powders	3	A
8109300000	Waste and scrap	3	A
8109901010	Tubes and pipes	0	A
8109901020	Plates, sheets and strips	0	A
8109901030	Bars	0	A
8109901090	Other	0	A
8109909000	Other	3	A
8110100000	Unwrought antimony; powders	3	A
8110200000	Waste and scrap	3	A
8110900000	Other	3	A
8111000000	Manganese and articles thereof, including waste and scrap.	2	A
8112120000	Unwrought; powders	3	A
8112130000	Waste and scrap	3	A
8112190000	Other	3	A
8112210000	Unwrought; powders	3	A
8112220000	Waste and scrap	3	A
8112290000	Other	3	A
8112510000	Unwrought; powders	3	A
8112520000	Waste and scrap	3	A
8112590000	Other	3	A
8112921000	Germanium	3	A
8112922000	Vanadium	3	A
8112923000	Gallium	3	A
8112924000	Hafnium	3	A
8112925000	Indium	3	A

HSK 2015	Description	Base Rate	Staging Category
8112926000	Niobium(Columbium)	3	A
8112927000	Rhenium	3	A
8112929000	Other	3	A
8112991000	Germanium	3	A
8112992000	Vanadium	3	A
8112993000	Gallium	3	A
8112994000	Hafnium	3	A
8112995000	Indium	3	A
8112996000	Niobium(Columbium)	3	A
8112997000	Rhenium	3	A
8112999000	Other	3	A
8113000000	Cermets and articles thereof, including waste and scrap.	3	A
8201100000	Spades and shovels	8	A
8201300000	Mattocks, picks, hoes and rakes	8	A
8201400000	Axes, bill hooks and similar hewing tools	8	A
8201500000	Secateurs and similar one-handed pruners and shears (including poultry shears)	8	A
8201600000	Hedge shears, two-handed pruning shears and similar two-handed shears	8	A
8201901000	Scythes and sickles	8	A
8201902000	Hay knives	8	A
8201903000	Timber wedges	8	A
8201904000	Forks	8	A
8201909000	Other	8	A
8202101000	For wood	8	A
8202102000	For metal	8	A
8202109000	Other	8	A
8202200000	Band saw blades	8	A
8202310000	With working part of steel	8	A
8202391000	With working part of tungsten carbide	8	A
8202392010	For machines sawing semiconductor wafer or device into each unit	8	A
8202392090	Other	8	A
8202393000	With working part of other materials	8	A
8202399000	Parts	8	A
8202400000	Chain saw blades	8	A

HSK 2015	Description	Base Rate	Staging Category
8202911000	Hack-saw blades	8	A
8202919000	Other	8	A
8202991000	For cutting sapphire ingots	5	A
8202999000	Other	8	A
8203101000	For saw blades	8	A
8203109000	Other	8	A
8203201000	Plier (including cutting pliers)	8	A
8203202000	Pincer	8	A
8203203000	Tweezers	8	A
8203204000	Nail pullers	8	A
8203209000	Other	8	A
8203300000	Metal cutting shears and similar tools	8	A
8203401000	Pipe cutters	8	A
8203402000	Bolt croppers and clippers	8	A
8203403000	Perforating punches	8	A
8203409000	Other	8	A
8204110000	Non-adjustable	8	A
8204120000	Adjustable	8	A
8204200000	Interchangeable spanner sockets, with or without handles	8	A
8205101000	For drilling	8	A
8205102000	For threading	8	A
8205103000	For tapping	8	A
8205109000	Other	8	A
8205200000	Hammers and sledge hammers	8	A
8205300000	Planes, chisels, gouges and similar cutting tools for working wood	8	A
8205400000	Screwdrivers	8	A
8205510000	Household tools	8	A
8205591000	Glaziers' diamond	8	A
8205592000	Soldering irons	8	A
8205593000	Grease guns	8	A
8205595000	Tools for mining and public works	8	A
8205596000	Tools for cement workers and painters	8	A
8205597000	Watch makers' tools	8	A
8205599000	Other	8	A
8205600000	Blow lamps	8	A
8205701000	Vices	8	A

HSK 2015	Description	Base Rate	Staging Category
8205702000	Clamps	8	A
8205709000	Other	8	A
8205901000	Anvils	8	A
8205902000	Hand or pedal-operated grinding wheels with frameworks	8	A
8205909010	Sets of articles of two or more subheadings of this heading	8	A
8205909090	Other	8	A
8206000000	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	8	A
8207130000	With working part of cermets	8	A
8207191000	With working part of other materials	8	A
8207199000	Parts	8	A
8207201000	For drawing	8	A
8207202000	For extruding	8	A
8207301000	For pressing	8	A
8207302000	For stamping	8	A
8207303000	For punching	8	A
8207309000	Other	8	A
8207401000	For tapping	8	A
8207402000	For threading	8	A
8207409000	Other	8	A
8207501010	Of high speed steel	8	A
8207501090	Other	8	A
8207502000	Brace bits	8	A
8207509000	Other	8	A
8207601000	Reamers	8	A
8207602000	Laps	8	A
8207603000	Broaches	8	A
8207609000	Other	8	A
8207701000	Gear cutters	8	A
8207702000	Milling cutters	8	A
8207703000	Gear cutting hobs	8	A
8207704000	Rotary files	8	A
8207709000	Other	8	A
8207801000	Tools for lathes	8	A
8207809000	Other	8	A
8207901000	Diamond tools	8	A

HSK 2015	Description	Base Rate	Staging Category
8207909000	Other	8	A
8208100000	For metal working	8	A
8208200000	For wood working	8	A
8208300000	For kitchen appliances or for machines used by the food industry	8	A
8208400000	For agricultural, horticultural or forestry machines	8	A
8208900000	Other	8	A
8209001010	Of tungsten carbide, treated with gamma coating	8	A
8209001040	Of cermets	8	A
8209001090	Others	8	A
8209002010	Of tungsten carbide	8	A
8209002040	Of cermets	8	A
8209002090	Other	8	A
8210001000	Mills and grinders	8	A
8210002000	Extractors and pressers	8	A
8210003000	Beaters and mixers	8	A
8210004000	Slicers and cutters	8	A
8210005000	Openers, corkers and sealers	8	A
8210008000	Other domestic food-processing appliances	8	A
8210009000	Parts	8	A
8211100000	Sets of assorted articles	8	A
8211910000	Table knives having fixed blades	8	A
8211920000	Other knives having fixed blades	8	A
8211930000	Knives having other than fixed blades	8	A
8211940000	Blades	8	A
8211950000	Handles of base metal	8	A
8212100000	Razors	8	A
8212200000	Safety razor blades, including razor blade blanks in strips	8	A
8212900000	Other parts	8	A
8213001000	Ordinary scissors	8	A
8213002010	For tailors and dressmakers	8	A
8213002020	For hairdressers	8	A
8213002090	Other	8	A
8213003000	Manicure scissors	8	A
8213004000	Scissor blades	8	A
8213009000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8214101000	Pencil sharpeners	8	A
8214109000	Other	8	A
8214200000	Manicure or pedicure sets and instruments (including nail files)	8	A
8214901000	Hair clippers	8	A
8214902000	Butchers' or kitchen cleavers, choppers and mincing knives	8	A
8214909000	Other	8	A
8215100000	Sets of assorted articles containing at least one article plated with precious metal	8	A
8215200000	Other sets of assorted articles	8	A
8215911000	Spoons	8	A
8215912000	Forks	8	A
8215913000	Ladles and skimmers	8	A
8215914000	Fish-knives and butter-knives	8	A
8215915000	Tongs of all kinds	8	A
8215919000	Other	8	A
8215991000	Spoons	8	A
8215992000	Forks	8	A
8215993000	Ladles and skimmers	8	A
8215994000	Fish-knives and butter-knives	8	A
8215995000	Tong of all kinds	8	A
8215999000	Other	8	A
8301100000	Padlocks	8	A
8301200000	Locks of a kind used for motor vehicles	8	A
8301300000	Locks of a kind used for furniture	8	A
8301401010	Digital door locks	8	A
8301401090	Other	8	A
8301409000	Other	8	A
8301500000	Clasps and frames with clasps, incorporating locks	8	A
8301600000	Parts	8	A
8301700000	Keys presented separately	8	A
8302100000	Hinges	8	A
8302200000	Castors	8	A
8302300000	Other mountings, fittings and similar articles suitable for motor vehicles	8	A
8302411000	Suitable for doors or windows	8	A
8302419000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8302420000	Other, suitable for furniture	8	A
8302491000	Suitable for trunks, suitcases, or similar travel goods.	8	A
8302499000	Other	8	A
8302500000	Hat-racks, hat-pegs, brackets and similar fixtures	8	A
8302600000	Automatic door closers	8	A
8303001000	Safes	8	A
8303009000	Other	8	A
8304000000	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	8	A
8305100000	Fittings for loose-leaf binders or files	8	A
8305200000	Staples in strips	8	A
8305900000	Other, including parts	8	A
8306100000	Bells, gongs and the like	8	A
8306210000	Plated with precious metal	8	A
8306290000	Other	8	A
8306301000	Photograph, picture or similar frames	8	A
8306302000	Mirrors of base metal	8	A
8307100000	Of iron or steel	8	A
8307900000	Of other base metal	8	A
8308101000	Hooks	8	A
8308102000	Eyes and eyelets	8	A
8308200000	Tubular or bifurcated rivets	8	A
8308901000	Clasps and frames with clasps	8	A
8308902000	Buckles and buckle-clasps	8	A
8308903000	Beads	8	A
8308904000	Spangles	8	A
8308909000	Other	8	A
8309100000	Crown corks	8	A
8309901000	Easy opener end	8	A
8309909000	Other	8	A
8310000000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	8	A
8311101000	For use in manufacturing	8	A

HSK 2015	Description	Base Rate	Staging Category
	semiconductor		
8311109000	Other	8	A
8311201000	For use in manufacturing semiconductor	8	A
8311209000	Other	8	A
8311301000	For use in manufacturing semiconductor	8	A
8311309010	Lead-tin alloy solders	8	A
8311309090	Other	8	A
8311901000	For use in manufacturing semiconductor	8	A
8311909000	Other	8	A
8401100000	Nuclear reactors	0	A
8401200000	Machinery and apparatus for isotopic separation, and parts thereof	0	A
8401300000	Fuel elements (cartridges), non-irradiated	0	A
8401400000	Parts of nuclear reactors	0	A
8402110000	Watertube boilers with a steam production exceeding 45t per hour	8	A
8402120000	Watertube boilers with a steam production not exceeding 45t per hour	8	A
8402191000	Heating medium boiler	8	A
8402199000	Other	8	A
8402200000	Super-heated water boilers	8	A
8402901000	Of steam and other vapour generating boilers	8	A
8402902000	Of super-heated water boilers	8	A
8403101000	Central heating boilers, using fuel oil	8	A
8403102000	Central heating boilers, using coal or coke	8	A
8403103000	Central heating boilers, using gas	8	A
8403109000	Other	8	A
8403900000	Parts	8	A
8404101000	Economisers	8	A
8404102000	Super-heaters	8	A
8404103000	Soot removers	8	A
8404104000	Gas recoverers	8	A
8404109000	Other	8	A
8404200000	Condensers for steam or other vapour power units	8	A
8404901000	Of condensers for boilers	8	A

HSK 2015	Description	Base Rate	Staging Category
8404902000	Of condensers for vapour engines and power units	8	A
8404909000	Other	8	A
8405101000	Producer gas generators	8	A
8405102000	Water gas generators	8	A
8405103000	Acetylene gas generators	8	A
8405104000	Oxygen generators	8	A
8405109000	Other	8	A
8405901000	Of producer gas generators	8	A
8405902000	Of water gas generators	8	A
8405903000	Of acetylene gas generators	8	A
8405904000	Of oxygen generators	8	A
8405909000	Other	8	A
8406103000	Of an output exceeding 2 MW	5	A
8406109000	Other	5	A
8406811000	Of an output exceeding 40 MW but not exceeding 100 MW	5	A
8406812000	Of an output exceeding 100 MW but not exceeding 300 MW	5	A
8406813000	Of an output exceeding 300 MW	5	A
8406820000	Of an output not exceeding 40 MW	5	A
8406901000	Of steam turbines for marine propulsion	8	A
8406909000	Other	8	A
8407100000	Aircraft engines	0	A
8407210000	Outboard motors	8	A
8407290000	Other	8	A
8407311000	For moter-cycles	8	A
8407319000	Other	8	A
8407321000	For motor-cycles	8	A
8407329000	Other	8	A
8407331000	For motor-cycles	8	A
8407339000	Other	8	A
8407341000	For motor-cycles	8	A
8407349000	Other	8	A
8407901000	For railway locomotives	0	A
8407909000	Other	8	A
8408101000	With a rating not exceeding 300 kW	8	A
8408102000	With a rating more than 300 kW, not exceeding 2,000 kW	8	A

HSK 2015	Description	Base Rate	Staging Category
8408103000	With a rating more than 2,000 kW	8	A
8408201000	Of a cylinder capacity not exceeding 1,000cc	8	A
8408202000	Of a cylinder capacity exceeding 1,000cc but not exceeding 2,000cc	8	A
8408203000	Of a cylinder capacity exceeding 2,000cc but not exceeding 4,000cc	8	A
8408204000	Of a cylinder capacity exceeding 4,000cc but not exceeding 10,000cc	8	A
8408205000	Of a cylinder capacity exceeding 10,000cc	8	A
8408901010	Internal combustion engines for railway locomotives	0	A
8408901090	Other	5	A
8408909010	Internal combustion engines for ships	8	A
8408909021	For generating of a power not less than 400 kW (Of a rpm 1,500 or 1,800)	4	A
8408909029	Other	8	A
8408909030	Internal combustion engines for heading 84.29	8	A
8408909090	Other	8	A
8409100000	For aircraft engines	5	A
8409911000	For vehicles of Chapter 87	8	A
8409912000	For outboard motors	8	A
8409919000	Other	8	A
8409991000	For railway locomotives and rolling stock	5	A
8409992000	For vehicles of Chapter 87	8	A
8409993010	Of internal combustion engines with a rating not exceeding 300 kW	8	A
8409993020	Of internal combustion engines with a rating exceeding 300 kW, but not exceeding 2,000 kW	8	A
8409993030	Of internal combustion engines with a rating exceeding 2,000 kW	8	A
8409999010	For generating	8	A
8409999090	Other	8	A
8410111000	Hydraulic turbines	0	A
8410119000	Other	8	A
8410120000	Of a power exceeding 1,000 kW but not exceeding 10,000 kW	0	A
8410130000	Of a power exceeding 10,000 kW	0	A
8410901010	For water turbines	0	A
8410901090	Other	8	A
8410909010	For water turbines	0	A

HSK 2015	Description	Base Rate	Staging Category
8410909090	Other	8	A
8411111000	For aircraft	3	A
8411119010	For marine	8	A
8411119090	Other	8	A
8411121000	For aircraft	3	A
8411129010	For marine	8	A
8411129090	Other	8	A
8411211000	For aircraft	3	A
8411219010	For marine	8	A
8411219090	Other	8	A
8411221000	For aircraft	3	A
8411229010	For marine	8	A
8411229090	Other	8	A
8411811000	For aircraft	3	A
8411819010	For marine	8	A
8411819090	Other	8	A
8411821000	For aircraft	3	A
8411829010	For marine	8	A
8411829090	Other	8	A
8411911000	For aircraft	3	A
8411919000	Other	8	A
8411991000	For aircraft	3	A
8411999000	Other	8	A
8412101010	Ram-jet or pulsejet engines	5	A
8412101090	Other	5	A
8412109000	Other	8	A
8412211000	Hydraulic cylinder	8	A
8412219000	Other	8	A
8412290000	Other	8	A
8412310000	Linear acting (cylinders)	8	A
8412390000	Other	8	A
8412800000	Other	8	A
8412901010	Of ram-jet or pulse-jet engines	5	A
8412901090	Other	5	A
8412902000	Of water engines	0	A
8412909000	Other	8	A
8413110000	Pumps for dispensing fuel or lubricants, of the type used in	8	A

HSK 2015	Description	Base Rate	Staging Category
	filling-stations or in garages		
8413190000	Other	8	A
8413200000	Hand pumps, other than those of subheading 8413.11 or 8413.19	8	A
8413301000	For aircraft	8	A
8413302000	For railway locomotive	8	A
8413303000	For marine	8	A
8413304000	For vehicles falling within Chapter 87	8	A
8413309000	Other	8	A
8413400000	Concrete pumps	8	A
8413504000	Pumps to be used with swimming pools	8	A
8413509010	Plunger pumps	8	A
8413509020	Piston pumps	8	A
8413509030	Diaphragm pumps	8	A
8413509090	Other	8	A
8413604000	Pumps to be used with swimming pools	8	A
8413609010	Gear pumps	8	A
8413609020	Vane pumps	8	A
8413609030	Screw pumps	8	A
8413609090	Other	8	A
8413703000	Pumps to be used with swimming pools	8	A
8413709010	Turbine pumps	8	A
8413709020	Volute pumps	8	A
8413709090	Other	8	A
8413811000	Pumps to be used with swimming pools	8	A
8413819000	Other	8	A
8413820000	Liquid elevators	8	A
8413911000	Of pumps for dispensing fuel or lubricants	8	A
8413912000	Of internal combustion engine	8	A
8413913000	Of reciprocating pumps	8	A
8413914000	Of centrifugal pumps	8	A
8413915000	Of rotary pumps	8	A
8413919000	Other	8	A
8413920000	Of liquid elevators	8	A
8414101000	For aircrafts	8	A
8414109010	For machines and mechanical	3	A

HSK 2015	Description	Base Rate	Staging Category
	appliances for making semiconductor devices(other than those of an ultimate vacuum less than 9×10^{-3} Torr)		
8414109090	Other	8	A
8414200000	Hand- or foot-operated air pumps	8	A
8414301000	Of a power requirement less than 11 kW	8	A
8414302000	Of a power requirement not less than 11 kW	8	A
8414400000	Air compressors mounted on a wheeled chassis for towing	8	A
8414511000	For aircrafts	8	A
8414519000	Other	8	A
8414591000	For aircrafts	8	A
8414599000	Other	8	A
8414601000	For aircrafts	8	A
8414609000	Other	8	A
8414801000	Hoods having a maximum horizontal side exceeding 120 cm	8	A
8414809110	For aircrafts	8	A
8414809190	Other	8	A
8414809210	Of a power requirement less than 74.6 kW	8	A
8414809220	Of a power requirement not less than 74.6 kW, less than 373 kW	8	A
8414809230	Of a power not less than 373 kW	8	A
8414809900	Other	8	A
8414901000	Of fans and hoods	8	A
8414909010	Of compressors used in refrigerating equipment	8	A
8414909020	Of air or gas compressors (excluding for refrigerating equipment)	8	A
8414909090	Other	8	A
8415101011	Of a power less than 11 kW	8	A
8415101012	Of a power not less than 11 kW	8	A
8415101021	Of a power less than 11 kW	8	A
8415101022	Of a power not less than 11 kW	8	A
8415102010	Of a power less than 11 kW	8	A
8415102020	Of a power not less than 11 kW	8	A
8415200000	Of a kind used for persons, in motor vehicles	8	A
8415810000	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat	8	A

HSK 2015	Description	Base Rate	Staging Category
	pumps)		
8415820000	Other, incorporating a refrigerating unit	8	A
8415830000	Not incorporating a refrigerating unit	8	A
8415900000	Parts	8	A
8416101000	Of the maximum consumption capacity of fuel not more than 200 ℓ per hour	8	A
8416102000	Of the maximum consumption capacity of fuel exceeding 200 ℓ, but less than 1,500 ℓ per hour	8	A
8416103000	Of the maximum consumption capacity of fuel not less than 1,500 ℓ per hour	8	A
8416201000	Furnace burners for pulverised solid fuel	8	A
8416202000	Furnace burners for gas	8	A
8416209000	Other	8	A
8416300000	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	8	A
8416901000	Of furnace burners	8	A
8416909000	Other	8	A
8417101010	For iron-ores	8	A
8417101090	Other	8	A
8417102010	For iron or steel	8	A
8417102090	Other	8	A
8417200000	Bakery ovens, including biscuit ovens	8	A
8417801010	For cements	8	A
8417801020	For glass	8	A
8417801030	For ceramics	8	A
8417801090	Other	8	A
8417802000	Laboratory type	8	A
8417809000	Other	8	A
8417900000	Parts	8	A
8418101010	Of a capacity not exceeding 200 ℓ.	8	A
8418101020	Of a capacity exceeding 200 ℓ but not exceeding 400 ℓ	8	A
8418101030	Of a capacity exceeding 400 ℓ	8	A
8418109000	Other	8	A
8418211000	Of a capacity less than 200 ℓ	8	A
8418212000	Of a capacity not less than 200 ℓ, but less than 400 ℓ	8	A

HSK 2015	Description	Base Rate	Staging Category
8418213000	Of a capacity not less than 400 ℓ	8	A
8418291000	Absorption-type, electrical	8	A
8418299000	Other	8	A
8418300000	Freezers of the chest type, not exceeding 800 ℓ capacity	8	A
8418400000	Freezers of the upright type, not exceeding 900 ℓ capacity	8	A
8418501000	Show-cases	8	A
8418509000	Other	8	A
8418610000	Heat pumps other than air conditioning machines of heading 84.15	8	A
8418691000	Blood storage refrigerators	8	A
8418692010	Ice-cream making machines	8	A
8418692020	Ice-cuber	8	A
8418692030	Water cooler	8	A
8418692090	Other	8	A
8418693000	Heat pumps	8	A
8418910000	Furniture designed to receive refrigerating or freezing equipment	8	A
8418991000	Of house hold type refrigerators	8	A
8418999000	Other	8	A
8419110000	Instantaneous gas water heaters	8	A
8419190000	Other	8	A
8419200000	Medical, surgical or laboratory sterilisers	0	A
8419310000	For agricultural products	8	A
8419320000	For wood, paper pulp, paper or paperboard	8	A
8419391000	Spin dryers for machines and mechanical appliances for making semiconductor devices	3	A
8419399000	Other	8	A
8419400000	Distilling or rectifying plant	8	A
8419501000	For aircrafts	8	A
8419509000	Other	8	A
8419600000	Machinery for liquefying air or other gases	8	A
8419810000	For making hot drinks or for cooking or heating food	8	A
8419891000	Polymerization autoclaves for man-made fibre making	8	A
8419899010	Heating plant and machinery	8	A
8419899020	Cooling plant and machinery	8	A

HSK 2015	Description	Base Rate	Staging Category
8419899030	Evaporating plant and machinery	8	A
8419899040	Condensing plant and machinery	8	A
8419899050	Sollar-collectors and equipments	8	A
8419899060	Constant high or low temperature chambers	8	A
8419899070	Constant temperature and humidity chambers	8	A
8419899080	Air-conditioner	8	A
8419899090	Other	8	A
8419901000	Of polymerization autoclaves for man-made fibre making	8	A
8419909010	Of instantaneous or storage water heaters	8	A
8419909020	Of making hot drinks or for cooking or heating food machinery and equipment	8	A
8419909030	Of air-conditioning machinery, plant and equipment	8	A
8419909040	Of medical, surgical or laboratory sterilisers	0	A
8419909090	Other	8	A
8420101000	For paper making	8	A
8420102000	For textile fabrics	8	A
8420103000	For leather	8	A
8420104000	For rubber or plastic	8	A
8420109000	Other	8	A
8420910000	Cylinders	8	A
8420990000	Other	8	A
8421110000	Cream separators	8	A
8421120000	Clothes-dryers	8	A
8421191000	For medical, surgical or laboratory use	8	A
8421192000	For food industry use	8	A
8421193000	For petro-chemical industry use	8	A
8421199000	Other	8	A
8421211000	Of the household type	8	A
8421219010	Filtering or purifying machinery and apparatus to be used with swimming pools	8	A
8421219020	Filtering or purifying machinery and apparatus for making semiconductor devices	3	A
8421219090	Other	8	A
8421220000	For filtering or purifying beverages other than water	8	A
8421231000	For internal combustion engines for	8	A

HSK 2015	Description	Base Rate	Staging Category
	vehicles of Chapter 87		
8421232000	For aircrafts	8	A
8421239000	Other	8	A
8421291000	For dairy industry	8	A
8421292000	For the treatment of harmful waste water	8	A
8421293000	For the purpose of semiconductor manufacturing	0	A
8421294000	For aircrafts	8	A
8421299000	Other	8	A
8421311000	For internal combustion engines for vehicles of Chapter 87	8	A
8421312000	For aircrafts	8	A
8421319000	Other	8	A
8421391000	For the household type	8	A
8421392000	For purifying exhaust gas for vehicles of Chapter 87	8	A
8421399010	For the treatment of harmful exhaust gas	8	A
8421399020	For the purpose of semiconductor manufacturing	0	A
8421399030	For aircrafts	8	A
8421399090	Other	8	A
8421910000	Of centrifuges, including centrifugal dryers	8	A
8421991000	For purifying exhaust gas for vehicles of Chapter 87	8	A
8421999010	Of filtering or purifying machinery and apparatus, for internal combustion engines	8	A
8421999020	Filter for purifying machinery	8	A
8421999030	For the purpose of semiconductor manufacturing	0	A
8421999090	Other	8	A
8422110000	Of the household type	8	A
8422190000	Other	8	A
8422200000	Machinery for cleaning or drying bottles or other containers	8	A
8422301000	Machinery for filling bottles or other containers	8	A
8422302000	Machinery for closing or sealing bottles or other containers	8	A
8422303000	Machinery for capsuling or labelling bottles or other containers	8	A
8422304000	Machinery for aerating beverages	8	A
8422309000	Other	8	A
8422404000	Heat shrink wrapping machinery	8	A

HSK 2015	Description	Base Rate	Staging Category
8422409010	Automatic wrapping machinery	8	A
8422409020	Automatic pack tiers	8	A
8422409030	Vacuum packers	8	A
8422409090	Other	8	A
8422901000	Of dish washing machines	8	A
8422902000	Of other packing or wrapping machinery	8	A
8422909000	Other	8	A
8423100000	Personal weighing machines, including baby scales; household scales	8	A
8423201000	Conveyer scale	8	A
8423202000	Feed meter or feed weighers	8	A
8423209000	Other	8	A
8423300000	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	8	A
8423810000	Having a maximum weighing capacity not exceeding 30 kg	8	A
8423820000	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	8	A
8423891000	Truck scale	8	A
8423899000	Other	8	A
8423901010	Weights in the accuracy class	8	A
8423901090	Other	8	A
8423909000	Parts of weighing machinery	8	A
8424100000	Fire extinguishers, whether or not charged	8	A
8424201000	Spray guns	8	A
8424202010	Of robot type	8	A
8424202090	Other	8	A
8424209000	Other	8	A
8424301000	Steam or sand blasting machines	8	A
8424302000	High-pressure steam cleaners	8	A
8424309000	Other	8	A
8424811000	Self-propelled sprayers	8	A
8424812000	Other sprayers	8	A
8424819000	Other	8	A
8424891000	For the purpose of semiconductor manufacturing	0	A
8424899000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8424901000	Of fire extinguishers	8	A
8424902000	Of spray guns	8	A
8424903000	Of sprayers	8	A
8424909010	For the purpose of semiconductor manufacturing	0	A
8424909090	Other	8	A
8425111010	Chain blocks	0	A
8425111090	Other	0	A
8425112010	Chain blocks	0	A
8425112090	Other	0	A
8425190000	Other	0	A
8425311000	Pit-head winding gear; winches specially designed for use underground	0	A
8425319000	Other	0	A
8425391000	Pit-head winding gear; winches specially designed for use underground	0	A
8425399000	Other	0	A
8425410000	Built-in jacking systems of a type used in garages	0	A
8425421000	Of a freight-lifting capacity not exceeding 10 metric tons	0	A
8425422000	Of a freight-lifting capacity exceeding 10 metric tons	0	A
8425491000	Of a freight-lifting capacity not exceeding 10 metric tons	0	A
8425492000	Of a freight-lifting capacity exceeding 10 metric tons	0	A
8426110000	Overhead travelling cranes on fixed support	0	A
8426121000	Mobile lifting frames on tyres	0	A
8426122000	Straddle carriers	0	A
8426190000	Other	0	A
8426200000	Tower cranes	0	A
8426301000	Portal cranes	0	A
8426302000	Pedestal jib cranes	0	A
8426410000	On tyres	0	A
8426491000	Of telescopic boom type	0	A
8426492000	Of latticed boom type	0	A
8426499000	Other	0	A
8426910000	Designed for mounting on road vehicles	0	A
8426991000	Ships' derricks	0	A

HSK 2015	Description	Base Rate	Staging Category
8426999000	Other	0	A
8427101010	New	8	A
8427101020	Used	8	A
8427102010	New	8	A
8427102020	Used	8	A
8427201011	New	8	A
8427201012	Used	8	A
8427201021	New	8	A
8427201022	Used	8	A
8427209000	Other	8	A
8427901000	Hand pallet trucks	8	A
8427909000	Other	8	A
8428101000	Lifts	0	A
8428102000	Skip hoists	0	A
8428201000	Pneumatic elevators	0	A
8428202000	Pneumatic conveyors	0	A
8428310000	Specially designed for underground use	0	A
8428320000	Other, bucket type	0	A
8428331010	Of a lifting speed less than 240m per minute	0	A
8428331020	Of a lifting speed not less than 240m per minute	0	A
8428332000	Conveyors	0	A
8428390000	Other	0	A
8428401000	Escalators	0	A
8428402000	Moving walkways	0	A
8428600000	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	0	A
8428901000	Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	0	A
8428909000	Other	0	A
8429111000	Bulldozers	0	A
8429112000	Angledozers	0	A
8429190000	Other	0	A
8429200000	Graders and levellers	0	A
8429300000	Scrapers	0	A
8429401000	Tamping machines	0	A
8429402000	Road rollers	0	A

HSK 2015	Description	Base Rate	Staging Category
8429511011	New	0	A
8429511012	Used	0	A
8429511021	New	0	A
8429511022	Used	0	A
8429511031	New	0	A
8429511032	Used	0	A
8429511091	New	0	A
8429511092	Used	0	A
8429519000	Other	0	A
8429521011	New	0	A
8429521012	Used	0	A
8429521021	New	0	A
8429521022	Used	0	A
8429521090	Other	0	A
8429529000	Other	0	A
8429591000	Mechanical shovel	0	A
8429599000	Other	0	A
8430100000	Pile-drivers and pile-extractors	0	A
8430200000	Snow-ploughs and snow-blowers	0	A
8430310000	Self-propelled	0	A
8430390000	Other	0	A
8430411000	Boring machines	0	A
8430412000	Sinking machines	0	A
8430491000	Test boring machines	0	A
8430499000	Other	0	A
8430500000	Other machinery, self-propelled	0	A
8430610000	Tamping or compacting machinery	0	A
8430690000	Other	0	A
8431100000	Of machinery of heading 84.25	0	A
8431200000	Of machinery of heading 84.27	8	A
8431310000	Of lifts, skip hoists or escalators	0	A
8431390000	Other	0	A
8431411000	Of excavators	0	A
8431419000	Other	0	A
8431420000	Bulldozer or angledozer blades	0	A
8431430000	Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	0	A

HSK 2015	Description	Base Rate	Staging Category
8431491000	Hydraulic breaker	0	A
8431492000	Crushers	0	A
8431499000	Other	0	A
8432100000	Ploughs	0	A
8432210000	Disc harrows	0	A
8432291000	Scarifiers	0	A
8432292000	Weeders	0	A
8432299000	Other	0	A
8432301000	Seeders	0	A
8432302000	Planters	0	A
8432303000	Transplanters	0	A
8432309000	Other	0	A
8432401000	Manure spreaders	0	A
8432402000	Fertiliser distributors	0	A
8432800000	Other machinery	0	A
8432901000	Of ploughs	0	A
8432902000	Of automatic cultivators	0	A
8432909000	Other	0	A
8433110000	Powered, with the cutting device rotating in a horizontal plane	0	A
8433190000	Other	0	A
8433200000	Other mowers, including cutter bars for tractor mounting	0	A
8433300000	Other haymaking machinery	0	A
8433400000	Straw or fodder balers, including pick-up balers	0	A
8433510000	Combine harvester-threshers	0	A
8433520000	Other threshing machinery	0	A
8433530000	Root or tuber harvesting machines	0	A
8433590000	Other	0	A
8433601000	Eggs grading machines	0	A
8433609010	Grading machines for agricultural produce	0	A
8433609090	Other	0	A
8433901000	Of combine harvester-threshers	0	A
8433902000	Of hay or grass mowers	0	A
8433909000	Other	0	A
8434100000	Milking machines	0	A
8434201000	Homogenisers	0	A
8434209000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
8434901000	Of milking machines	0	A
8434902000	Of homogenisers	0	A
8434909000	Other	0	A
8435101000	Presses for the extraction of fruit juice	8	A
8435102000	Crushers for the extraction of fruit juice	8	A
8435103000	Homogenisers for the preparation of fruit juice	8	A
8435109000	Other	8	A
8435900000	Parts	8	A
8436101000	Feed cutter	8	A
8436102000	Feed grinder, mill or crusher	8	A
8436103000	Feed mixer	8	A
8436109000	Other	8	A
8436211000	Incubators	8	A
8436219000	Other	8	A
8436290000	Other	8	A
8436800000	Other machinery	8	A
8436910000	Of poultry-keeping machinery or poultry incubators and brooders	8	A
8436990000	Other	8	A
8437101000	Forage-grass seed selectors	8	A
8437109000	Other	8	A
8437801000	Machinery used in the milling industry	8	A
8437802000	Machinery for the working of cereals or dried leguminous vegetables	8	A
8437901000	Of machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	8	A
8437909000	Other	8	A
8438101000	Bakery machinery	8	A
8438109000	Other	8	A
8438200000	Machinery for the manufacture of confectionery, cocoa or chocolate	8	A
8438300000	Machinery for sugar manufacture	8	A
8438400000	Brewery machinery	8	A
8438501000	Machinery used in meat preparation	8	A
8438509000	Other	8	A
8438600000	Machinery for the preparation of fruits, nuts or vegetables	8	A
8438801000	Machines for preparing fish, shell	8	A

HSK 2015	Description	Base Rate	Staging Category
	fish, etc		
8438809000	Other	8	A
8438900000	Parts	8	A
8439101000	Grinders	8	A
8439102000	Cutters	8	A
8439103000	Strainers	8	A
8439104000	Press-pate machines	8	A
8439105000	Beaters	8	A
8439109000	Other	8	A
8439201000	Machines for forming paper	8	A
8439202000	Paper making machine	8	A
8439209000	Other	8	A
8439301000	Reeling machines	8	A
8439302000	Machines for working surface	8	A
8439303000	Machines for impregnating paper or paperboard	8	A
8439309000	Other	8	A
8439910000	Of machinery for making pulp of fibrous cellulosic material	8	A
8439990000	Other	8	A
8440101000	Book-sewing machines	8	A
8440102000	Leaf-folding machines for book-binding	8	A
8440109000	Other	8	A
8440901000	Of book-sewing machines	8	A
8440909000	Other	8	A
8441100000	Cutting machines	8	A
8441201000	Machines for making bags or sacks	8	A
8441202000	Machines for making envelopes	8	A
8441300000	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	8	A
8441400000	Machines for moulding articles in paper pulp, paper or paperboard	8	A
8441801000	Paper or paperboard trimming machines	8	A
8441809000	Other	8	A
8441900000	Parts	8	A
8442301000	Machinery and apparatus for type-founding	8	A
8442302000	Special moulding presses	8	A

HSK 2015	Description	Base Rate	Staging Category
8442303000	Acid etching machines	8	A
8442304000	Phototype-setting and composing machines	8	A
8442305000	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device	8	A
8442309000	Other	8	A
8442401000	Of machinery and apparatus for type-setting	8	A
8442402000	Of machinery and apparatus for type-founding	8	A
8442409000	Other	8	A
8442500000	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	8	A
8443110000	Offset printing machinery, reel fed	8	A
8443120000	Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	8	A
8443130000	Other offset printing machinery	8	A
8443140000	Letterpress printing machinery, reel fed, excluding flexographic printing	8	A
8443150000	Letterpress printing machinery, other than reel fed, excluding flexographic printing	8	A
8443160000	Flexographic printing machinery	8	A
8443170000	Gravure printing machinery	8	A
8443191000	Textile printing machines	8	A
8443192000	Other printing machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials	8	A
8443199000	Other	8	A
8443311010	Laser beam printer	0	A
8443311020	Dot-matrix printer	0	A
8443311030	ink-jet printer	0	A
8443311090	Other	0	A
8443312000	Facsimile machine which perform one or more of the functions of printing or copying	0	A
8443313010	Operating by reproducing the original image directly onto the copy (direct process)	0	A

HSK 2015	Description	Base Rate	Staging Category
8443313020	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	8	A
8443314000	Ink-jet printing machines, other than subheading 8443.31.10	8	A
8443321010	Laser beam printer	0	A
8443321020	Dot-matrix printer	0	A
8443321030	Ink-jet printer	0	A
8443321090	Other	0	A
8443322000	Facsimile machine	0	A
8443323000	Teleprinters	0	A
8443324010	Operating by reproducing the original image directly onto the copy (direct process)	0	A
8443324020	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	8	A
8443325010	For the purpose of semiconductor manufacturing	0	A
8443325090	Other	8	A
8443391010	For the purpose of semiconductor manufacturing	0	A
8443391090	Other	8	A
8443392010	Operating by reproducing the original image directly onto the copy (direct process)	0	A
8443392020	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	8	A
8443393010	Incorporating an optical system	0	A
8443393020	Of the contact type	8	A
8443394000	Thermo-copying apparatus	8	A
8443399000	Other	8	A
8443911010	Automatic feeders	8	A
8443911020	Folders, gummers, perforators and staplers	8	A
8443911030	Serial numbering machines	8	A
8443911090	Other	8	A
8443919000	Other	8	A
8443991000	Of subheading 8443.31.10 or 8443.32.10	0	A
8443992000	Of facsimile machines	0	A
8443993000	Of teleprinters	0	A
8443994010	Automatic document feeders	0	A
8443994020	Paper feeders	0	A
8443994030	Sorters	0	A

HSK 2015	Description	Base Rate	Staging Category
8443994090	Others	0	A
8443995000	Of subheading 8443.31.4000, 8443.32.5010, 8443.32.5090, 8443.39.1010 or 8443.39.1090	8	A
8443999000	Other	8	A
8444001000	Machines for extruding man-made textiles	5	A
8444002000	Machines for drawing man-made textiles	5	A
8444003000	Machines for texturing man-made textiles	5	A
8444004000	Machines for cutting man-made textiles	5	A
8444009000	Other	5	A
8445110000	Carding machines	5	A
8445120000	Combing machines	5	A
8445130000	Drawing or roving machines	5	A
8445191000	Blowing and mixing machines	5	A
8445192000	Lap machines	5	A
8445193000	Cotton gin	8	A
8445199000	Other	5	A
8445201010	Fine spinning frames	5	A
8445201090	Other	5	A
8445202010	Fine spinning frames	5	A
8445202090	Other	5	A
8445203000	For silk	5	A
8445209000	Other	5	A
8445301000	For filament yarns	5	A
8445302000	For spun yarns	5	A
8445309000	Other	5	A
8445401000	Cone winders	5	A
8445402000	Cheese winders	5	A
8445409000	Other	5	A
8445901000	Warping machines	8	A
8445902000	Warp sizing machines	8	A
8445903000	Drawing-in machines	8	A
8445904000	Warp tying-in machines	8	A
8445909000	Other	8	A
8446100000	For weaving fabrics of a width not exceeding 30 cm	8	A
8446211000	For cotton	8	A

HSK 2015	Description	Base Rate	Staging Category
8446212000	For wool	8	A
8446213000	For silk	8	A
8446219000	Other	8	A
8446290000	Other	8	A
8446301010	For cotton	8	A
8446301020	For silk	8	A
8446301030	For towel	8	A
8446301090	Other	8	A
8446302010	For cotton	8	A
8446302020	For silk	8	A
8446302030	For towel	8	A
8446302090	Other	8	A
8446303010	For cotton	8	A
8446303020	For silk	8	A
8446303030	For towel	8	A
8446303090	Other	8	A
8446309010	For cotton	8	A
8446309020	For silk	8	A
8446309030	For towel	8	A
8446309090	Other	8	A
8447111000	Stocking knitting machines	8	A
8447119000	Other	8	A
8447120000	With cylinder diameter exceeding 165 mm	8	A
8447201010	Hand-knitting machines (including semi- automatic flat knitting machines)	8	A
8447201020	Automatic flat knitting machines	8	A
8447201090	Other	8	A
8447202010	Raschel knitting machines	8	A
8447202020	Tricot knitting machines	8	A
8447202090	Other	8	A
8447209000	Other	8	A
8447901000	Lace machines	8	A
8447902010	Automatic embroidery machines	8	A
8447902090	Other	8	A
8447903000	Machines for making knotted net	8	A
8447909000	Other	8	A
8448111000	Dobbies	8	A

HSK 2015	Description	Base Rate	Staging Category
8448112000	Jacquards	8	A
8448113000	Card punching machines	8	A
8448119000	Other	8	A
8448191000	Warp beam stands or creels	8	A
8448192000	Automatic stop motions	8	A
8448193000	Warp tyers	8	A
8448199010	Auxiliary machines for making yarn (excluding cotton gin)	5	A
8448199090	Other	8	A
8448201000	Extruding nipples	5	A
8448209000	Other	5	A
8448310000	Card clothing	8	A
8448321000	For carding machine(excluding garnet wires)	5	A
8448329000	Other	8	A
8448331000	Spindle flyers	5	A
8448339010	Spindle	8	A
8448339020	Spinning ring	8	A
8448339030	Ring travellers	8	A
8448391000	Warp beams	8	A
8448399000	Other	8	A
8448420000	Reeds for looms, healds and heald- frames	8	A
8448491000	Shuttles	8	A
8448499000	Other	8	A
8448511000	Hosiery needles	8	A
8448512000	Needles for embroidery machines	8	A
8448513000	Needles for lace machines	8	A
8448519000	Other	8	A
8448590000	Other	8	A
8449001010	Machinery for making felt hats	8	A
8449001090	Other	8	A
8449002000	Blocks for making hats	8	A
8449009000	Parts	8	A
8450110000	Fully-automatic machines	8	A
8450120000	Other machines, with built-in centrifugal drier	8	A
8450190000	Other	8	A
8450200000	Machines, each of a dry linen capacity exceeding 10 kg	8	A

HSK 2015	Description	Base Rate	Staging Category
8450900000	Parts	8	A
8451100000	Dry-cleaning machines	8	A
8451210000	Each of a dry linen capacity not exceeding 10 kg	8	A
8451290000	Other	8	A
8451301000	Steam presses	8	A
8451309000	Other	8	A
8451401000	Washing machines	8	A
8451402000	Bleaching machines	8	A
8451403000	Dyeing machines	8	A
8451501000	Reeling, unreeling machines	8	A
8451502000	Cutting machines	8	A
8451509000	Other	8	A
8451801000	Heat treating machines	8	A
8451802000	Stentering machines	8	A
8451803000	Mercerising machines	8	A
8451809010	Shrinking machines	8	B
8451809020	Coating or impregnating machines	8	A
8451809030	Raising machines	8	A
8451809040	Padding machines	8	A
8451809090	Other	8	A
8451901000	Of dry cleaning machines	8	A
8451902000	Of drying machines	8	A
8451909000	Other	8	A
8452101010	For straight stitch	8	A
8452101020	For zigzag stitch	8	A
8452101030	Of free arm type	8	A
8452101090	Other	8	A
8452102000	Of manual type	8	A
8452211000	For manufacturing shoes	8	A
8452212000	For sewing sacks	8	A
8452213000	For sewing leather or other thick stuffs	8	A
8452214000	For sewing furs	8	A
8452219000	Other	8	A
8452291000	For manufacturing shoes	8	A
8452292000	For sewing sacks	8	A
8452293000	For sewing leather or other thick stuffs	8	A

HSK 2015	Description	Base Rate	Staging Category
8452294000	For sewing furs	8	A
8452299000	Other	8	A
8452300000	Sewing machine needles	8	A
8452901000	Furniture, bases and covers for sewing machines and parts thereof	8	A
8452909000	Other parts of sewing machines	8	A
8453101000	Machinery for preparing hides, skins or leather	8	A
8453102000	Machinery for tanning hides, skins or leather	8	A
8453103000	Machinery for working hides, skins or leather	8	A
8453201000	Machinery for making footwear	8	A
8453202000	Machinery for repairing footwear	8	A
8453800000	Other machinery	8	A
8453900000	Parts	8	A
8454100000	Converters	8	A
8454200000	Ingot moulds and ladles	8	A
8454301010	Die-casting machines	8	A
8454301090	Other	8	A
8454309000	Other	8	A
8454901000	Of converters	8	A
8454909000	Other	8	A
8455100000	Tube mills	8	A
8455210000	Hot or combination hot and cold	8	A
8455220000	Cold	8	A
8455301000	Of casting	8	A
8455302000	Of forging	8	A
8455309000	Other	8	A
8455900000	Other parts	8	A
8456103000	Operated by laser processes	8	A
8456109000	Other	8	A
8456200000	Operated by ultrasonic processes	8	A
8456301010	Wire-cut machine,operated by electro-discharge processes	8	A
8456301090	Other	8	A
8456309000	Other	8	A
8456901000	Water-jet cutting machines	8	A
8456909000	Other	8	A
8457101000	Of vertical type	8	A

HSK 2015	Description	Base Rate	Staging Category
8457102000	Of horizontal type	8	A
8457103000	Of double column type	8	A
8457109000	Other	8	A
8457200000	Unit construction machines (single station)	8	A
8457300000	Multi-station transfer machines	8	A
8458110000	Numerically controlled	8	A
8458190000	Other	8	A
8458910000	Numerically controlled	8	A
8458990000	Other	8	A
8459100000	Way-type unit head machines	8	A
8459210000	Numerically controlled	8	A
8459291000	Radial drilling machines	8	A
8459292000	Upright drilling machines	8	A
8459293000	Multi-spindle drilling machines	8	A
8459299000	Other	8	A
8459310000	Numerically controlled	8	A
8459390000	Other	8	A
8459401000	Jig boring machines	8	A
8459402000	Horizontal boring machines	8	A
8459409000	Other	8	A
8459510000	Numerically controlled	8	A
8459590000	Other	8	A
8459611000	Bed type milling machines	8	A
8459612000	Planing milling machines	8	A
8459619000	Other	8	A
8459691000	Bed type milling machines	8	A
8459692000	Planing milling machines	8	A
8459693000	Universal tool milling machines	8	A
8459694000	Profile milling machines	8	A
8459699000	Other	8	A
8459701000	Tapping machines	8	A
8459709000	Other threading machines	8	A
8460110000	Numerically controlled	8	A
8460190000	Other	8	A
8460211000	Cylindrical grinders	8	A
8460212000	Internal grinders	8	A
8460213000	Centerless grinders	8	A

HSK 2015	Description	Base Rate	Staging Category
8460214000	Profile grinders	8	A
8460219000	Other	8	A
8460291000	Cylindrical grinders	8	A
8460292000	Internal grinders	8	A
8460293000	Centerless grinders	8	A
8460294000	Profile grinders	8	A
8460299000	Other	8	A
8460310000	Numerically controlled	8	A
8460390000	Other	8	A
8460401000	Honing machines	8	A
8460402000	Lapping machines	8	A
8460900000	Other	8	A
8461200000	Shaping or slotting machines	8	A
8461300000	Broaching machines	8	A
8461401010	Numerically controlled	8	A
8461401090	Other	8	A
8461402000	Gear grinding or gear finishing machines	8	A
8461500000	Sawing or cutting-off machines	8	A
8461900000	Other	8	A
8462101000	Air hammer	8	A
8462109000	Other	8	A
8462210000	Numerically controlled	8	A
8462290000	Other	8	A
8462310000	Numerically controlled	8	A
8462390000	Other	8	A
8462411000	Punching machines (including combined shearing machines)	8	A
8462412000	Notching machines	8	A
8462491000	Punching machines (including combined shearing machines)	8	A
8462492000	Notching machines	8	A
8462911000	Of the maximum pressure not more than 100 metric tons	8	A
8462912000	Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons	8	A
8462913000	Of the maximum pressure more than 300 metric tons, but not more than 1000 metric tons	8	A
8462914000	Of the maximum pressure more than 1000 metric tons	8	A

HSK 2015	Description	Base Rate	Staging Category
8462991010	Of the maximum pressure not more than 30 metric tons	8	A
8462991020	Of the maximum pressure more than 30 metric tons, but not more than 100 metric tons	8	A
8462991030	Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons	8	A
8462991040	Of the maximum pressure more than 300 metric tons, but not more than 600 metric tons	8	A
8462991050	Of the maximum pressure more than 600 metric tons, but not more than 1,500 metric tons	8	A
8462991090	Other	8	A
8462999000	Other	8	A
8463100000	Draw-benches for bars, tubes, profiles, wire or the like	8	A
8463200000	Thread rolling machines	8	A
8463300000	Machines for working wire	8	A
8463900000	Other	8	A
8464100000	Sawing machines	8	A
8464201000	For working optical or spectacle glass	8	A
8464202000	For working other glass	8	A
8464209000	Other	8	A
8464901000	Machine-tools for cold working glass	8	A
8464902000	Machine-tools for working concrete	8	A
8464903000	Machine-tools for working ceramics	8	A
8464909000	Other	8	A
8465101000	For working wood	8	A
8465109000	Other	8	A
8465911000	For working wood	8	A
8465919000	Other	8	A
8465921000	For working wood	8	A
8465929000	Other	8	A
8465931000	For working wood	8	A
8465939000	Other	8	A
8465941000	For working wood	8	A
8465949000	Other	8	A
8465951000	For working wood	8	A
8465959000	Other	8	A
8465961000	For working wood	8	A

HSK 2015	Description	Base Rate	Staging Category
8465969000	Other	8	A
8465991000	For working wood	8	A
8465999000	Other	8	A
8466100000	Tool holders and self-opening dieheads	8	A
8466201000	For aircrafts	8	A
8466209000	Other	8	A
8466300000	Dividing heads and other special attachments for machine-tools	8	A
8466910000	For machines of heading 84.64	8	A
8466920000	For machines of heading 84.65	8	A
8466930000	For machines of headings 84.56 to 84.61	8	A
8466940000	For machines of heading 84.62 or 84.63	8	A
8467111000	Rock drillers	8	A
8467112000	Screw drivers	8	A
8467113000	Grinders	8	A
8467114000	Impact wrench	8	A
8467115000	Drill	8	A
8467119000	Other	8	A
8467191000	Rock drillers	8	A
8467199000	Other	8	A
8467210000	Drills of all kinds	8	A
8467220000	Saws	8	A
8467290000	Other	8	A
8467810000	Chain saws	8	A
8467891010	Of subheading 8430.49 or 8479.10	0	A
8467891020	Of subheading 8479.89.9010, 8479.89.9030 or 8479.89.9091	8	A
8467891090	Other	8	A
8467899000	Other	8	A
8467910000	Of chain saws	8	A
8467920000	Of pneumatic tools	8	A
8467990000	Other	8	A
8468100000	Hand-held blow pipes	8	A
8468201000	Gas welding machines	8	A
8468202000	Gas automatic cutting machines	8	A
8468209000	Other	8	A
8468800000	Other machinery and apparatus	8	A

HSK 2015	Description	Base Rate	Staging Category
8468900000	Parts	8	A
8469001010	Word-processing machines	0	A
8469001020	Automatic typewriters	8	A
8469002000	Other typewriters, electric	8	A
8469003000	Other typewriters, non-electric	8	A
8470103010	Less than 17 digits	0	A
8470103020	Not less than 17 digits	0	A
8470104010	Of subheading 8472.90.9000	0	A
8470104090	Other	0	A
8470211000	Less than 17 digits	0	A
8470212000	Not less than 17 digits	0	A
8470290000	Other	0	A
8470300000	Other calculating machines	0	A
8470500000	Cash registers	0	A
8470901000	Postage-franking machines	0	A
8470902000	Ticket-issuing machines	0	A
8470903000	Accounting machines	0	A
8470909000	Other	0	A
8471300000	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	0	A
8471411000	Those of not less than 64bit in delivering data of CPU and of not less than 64mega byte in capacity of main memory storage	0	A
8471412000	Those of not less than 32bit in delivering data of CPU and of not less than 16mega byte in capacity of main memory storage	0	A
8471419000	Other	0	A
8471491010	Those of not less than 64bit in delivering data of CPU and of not less than 64mega byte in capacity of main memory storage	0	A
8471491020	Those of not less than 32bit in delivering data of CPU and of not less than 16mega byte in capacity of main memory storage	0	A
8471491090	Other	0	A
8471499000	Other	0	A
8471501000	Those of not less than 64 bit in delivering data of CPU and of not less than 64 mega byte in capacity of main memory storage	0	A

HSK 2015	Description	Base Rate	Staging Category
8471502000	Those of not less than 32 bit in delivering data of CPU and of not less than 16 mega byte in capacity of main memory storage	0	A
8471509000	Other	0	A
8471601010	Character (mark) readers	0	A
8471601020	Key entry system	0	A
8471601030	Mouse	0	A
8471601040	Scanners	0	A
8471601090	Other	0	A
8471602000	Output units	0	A
8471603020	Videotex or teletex	0	A
8471603030	Voice input output devices	0	A
8471603090	Other	0	A
8471701000	Main storage units (RAM & ROM)	0	A
8471702010	Floppy disk drive	0	A
8471702020	Hard disk drive	0	A
8471702031	Compact disc drive	0	A
8471702032	Digital video disc drive	0	A
8471702033	Blu-ray disk drive	0	A
8471702039	Other	0	A
8471702090	Other	0	A
8471709000	Other	0	A
8471800000	Other units of automatic data processing machines	0	A
8471900000	Other	0	A
8472100000	Duplicating machines	8	A
8472301000	Letters sorting machines	8	A
8472302000	Machines for cancelling postage stamps	8	A
8472309000	Other	8	A
8472901010	Automatic banknote or coin dispensers	0	A
8472901020	Automatic banknote or coin receiving machines	0	A
8472901040	Automatic banknote or coin dispensing and receiving machines	0	A
8472901050	Coin-counting or wrapping machines	8	A
8472901090	Other	8	A
8472902000	Automatic sheet making machines for duplicating and printing	8	A
8472903000	Ticket-issuing machines	8	A

HSK 2015	Description	Base Rate	Staging Category
8472904000	Pencil-sharpening machines	8	A
8472905000	Paper shredders	8	A
8472906000	Addressing machines and address plate embossing machines	8	A
8472909000	Other	8	A
8473101000	Flat panel displays for word-processing machines(including LCD, EL(electro luminescence), plasma and other technologies)	0	A
8473102000	PCA(printed circuit assemblies) for word-processing machines, which consist of one or more printed circuits of heading 85.34	0	A
8473109000	Other	8	A
8473210000	Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	A
8473291000	Of machines of subheading 8470.30	0	A
8473293000	Of machines of subheading 8470.50	0	A
8473294000	Of machines of subheading 8470.90	0	A
8473301000	Magnetic head	0	A
8473302000	Main board, designed to be equipped with microprocessor unit	0	A
8473303000	Case for computer	0	A
8473304010	Sound Cards	0	A
8473304020	Video Cards	0	A
8473304030	Multimedia Cards	0	A
8473304050	Communication Interface Cards	0	A
8473304060	DRAM Modules	0	A
8473304090	Others	0	A
8473309010	Central processing unit(CPU) for computer, not classified in heading 85.42	0	A
8473309090	Other	0	A
8473401000	Flat panel displays for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090(including LCD, EL(electro luminescence), plasma and other technologies)	0	A
8473402000	PCA(printed circuit assemblies) for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090, which consist of one or more printed circuits of heading 85.34	0	A
8473409000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8473501000	Suitable for use principally with the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	A
8473509000	Other	0	A
8474100000	Sorting, screening, separating or washing machines	0	A
8474201000	Of crushing or grinding capacity not exceeding 20 tons per hour	0	A
8474209000	Other	0	A
8474311000	Batcher plants	0	A
8474319000	Other	0	A
8474321000	Asphalt plants	0	A
8474329000	Other	0	A
8474390000	Other	0	A
8474801000	Machines for forming foundry moulds of sands	0	A
8474802000	Machinery for agglomerating, moulding or shaping	0	A
8474809000	Other	0	A
8474900000	Parts	0	A
8475100000	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	8	A
8475210000	Machines for making optical fibres and preforms thereof	8	A
8475291000	For the manufacture of plate glass	8	A
8475292000	For the manufacture of glass-bottle	8	A
8475299000	Other	8	A
8475901000	Of machines for the manufacture of plate glass	8	A
8475909000	Other	8	A
8476210000	Incorporating heating or refrigerating devices	8	A
8476290000	Other	8	A
8476811000	For selling foods	8	A
8476819000	Other	8	A
8476891000	For selling foods	8	A
8476893000	For selling cigarettes	8	A
8476894000	For money-changing	8	A
8476899000	Other	8	A
8476900000	Parts	8	A
8477101000	For rubber-industry	8	A
8477102000	For plastic-industry	8	A

HSK 2015	Description	Base Rate	Staging Category
8477201000	For rubber-industry	8	A
8477202000	For plastic-industry	8	A
8477300000	Blow moulding machines	8	A
8477400000	Vacuum moulding machines and other thermoforming machines	8	A
8477510000	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	8	A
8477590000	Other	8	A
8477800000	Other machinery	8	A
8477900000	Parts	8	A
8478100000	Machinery	8	A
8478900000	Parts	8	A
8479101000	Mortar or concrete spreading machines	0	A
8479102000	Other road making machines	0	A
8479109000	Others	0	A
8479200000	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	8	A
8479300000	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	8	A
8479400000	Rope or cable-making machines	8	A
8479501000	Of subheading 8479.81, 8479.82, 8479.89.9010, 8479.89.9030, 8479.89.9040, 8479.89.9060 or 8479.89.9091	8	A
8479502000	Of Subheading 8479.89.9080	8	A
8479509000	Other	8	A
8479600000	Evaporative air coolers	8	A
8479710000	Of a kind used in airports	8	A
8479790000	Other	8	A
8479811000	Metal scouring machines	8	A
8479812010	For the purpose of semiconductor manufacturing	3	A
8479812090	Other	8	A
8479813000	Winding machines	8	A
8479814000	Insulating or protective material covering machines	8	A
8479819000	Other	8	A
8479821000	Mixers	8	A
8479822000	Crushers and grinders	8	A

HSK 2015	Description	Base Rate	Staging Category
8479823000	Homogenisers	8	A
8479824000	Agitators	8	A
8479829000	Other	8	A
8479891010	Air purifiers (having functions of humidifying and dehumidifying)	8	A
8479891090	Other	8	A
8479899010	Presses or extruding machines	8	A
8479899020	Machines and appliances for ships or fishing industry	8	A
8479899030	Eyeletting or tubular rivetting machines	8	A
8479899040	Automatic magnetic tape assembling machines	8	A
8479899050	Coating machines	8	A
8479899060	Auto-door operators	8	A
8479899080	Automatic winding machines for fishing	8	A
8479899091	For vehicles of Chapter 87	8	A
8479899092	Surface mount machines for electronic parts	8	A
8479899099	Other	8	A
8479901010	Of air coolers (including parts of carcoolers)	8	A
8479901020	Of machines and mechanical appliances of the household type	8	A
8479901030	Of vehicles of Chapter 87	8	A
8479902000	Of those specified in subheading 8479.89.9080	8	A
8479903000	Of machines and mechanical appliances for making semi-conductor devices	8	A
8479904000	Of subheading 8479.7	8	A
8479909010	Of machinery for public works, building or the like	8	A
8479909020	Of machinery for the extraction or preparation of animal or fixed vegetable fats or oils	8	A
8479909030	Of rope or cable-making machines	8	A
8479909040	Of machines and appliances for treating metal	8	A
8479909050	Of mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	8	A
8479909060	Of presses or extruding machines	8	A
8479909070	Of machines and appliances of ships or fishing industry	8	A
8479909080	Of automatic magnetic tape assembling machines	8	A

HSK 2015	Description	Base Rate	Staging Category
8479909090	Other	8	A
8480100000	Moulding boxes for metal foundry	8	A
8480200000	Mould bases	8	A
8480300000	Moulding patterns	8	A
8480410000	Injection or compression types	8	A
8480490000	Other	8	A
8480500000	Moulds for glass	8	A
8480600000	Moulds for mineral materials	8	A
8480710000	Injection or compression types	8	A
8480790000	Other	8	A
8481100000	Pressure-reducing valves	8	A
8481201000	Valves for oleohydraulic transmissions	8	A
8481202000	Valves for pneumatic transmissions	8	A
8481300000	Check (nonreturn) valves	8	A
8481400000	Safety or relief valves	8	A
8481801010	Electrically operated	8	A
8481801020	Hydraulic pressure operated	8	A
8481801030	Other automatically controlled	8	A
8481801090	Other	8	A
8481802000	Taps, cocks and traps	8	A
8481809000	Other	8	A
8481901000	Actuators	8	A
8481909000	Other	8	A
8482102000	Of the inside diameter not exceeding 100 mm	13	A
8482109000	Other	8	A
8482200000	Tapered roller bearings, including cone and tapered roller assemblies	8	A
8482300000	Spherical roller bearings	8	A
8482400000	Needle roller bearings	8	A
8482500000	Other cylindrical roller bearings	8	A
8482800000	Other, including combined ball/roller bearings	8	A
8482910000	Balls, needles and rollers	8	A
8482990000	Other	8	A
8483101000	For aircrafts	3	A
8483109010	For vehicles of Chapter 87	8	A
8483109090	Other	8	A
8483201000	For aircrafts	3	A

HSK 2015	Description	Base Rate	Staging Category
8483209000	Other	8	A
8483301000	For aircrafts	3	A
8483309000	Other	8	A
8483401010	Roller screws	3	A
8483401090	Other	3	A
8483409010	Gear	8	A
8483409020	Gear boxes	8	A
8483409030	Automatic transmissions	8	A
8483409041	For vehicles of Chapter 87	8	A
8483409049	Other	8	A
8483409090	Other	8	A
8483501000	For aircrafts	8	A
8483509000	Other	8	A
8483601000	For aircrafts	3	A
8483602000	For wind-powered generators	5	A
8483609000	Other	8	A
8483901000	For aircrafts	3	A
8483902000	For wind-powered generators	5	A
8483909000	Other	8	A
8484101000	For vehicles of Chapter 87	8	A
8484109000	Other	8	A
8484200000	Mechanical seals	8	A
8484900000	Other	8	A
8486101000	Spin dryers by centrifugal process	0	A
8486102000	Apparatus for growing or pulling monocrystal boules	0	A
8486103011	Laser operated cutting machine	0	A
8486103019	Other	0	A
8486103020	Grinding or polishing machines for processing of wafer, including lapping machines	0	A
8486103090	Other	8	A
8486104011	Machines for working any material by removal of material in the production of semiconductor wafers	0	A
8486104019	Other	8	A
8486104021	Apparatus for stripping or cleaning wafers	0	A
8486104029	Other	8	A
8486105010	Resistance heated furnaces and ovens	0	A

HSK 2015	Description	Base Rate	Staging Category
8486105020	Furnaces and ovens functioning by induction or dielectric loss	0	A
8486105030	Other furnaces and ovens	0	A
8486109000	Other	8	A
8486201000	Spin dryers by centrifugal process	0	A
8486202100	Resistance heated furnaces and ovens	0	A
8486202210	For the manufacture of semiconductor devices on semiconductor wafers	0	A
8486202290	Other	8	A
8486202310	Apparatus for rapid heating of semiconductor wafers	0	A
8486202390	Other	0	A
8486203000	Ion implanters for doping semiconductor materials	0	A
8486204000	Machines for depositing membrane or sputtering metal on semiconductor wafers	0	A
8486205110	For semiconductor leads	0	A
8486205190	Other	8	A
8486205910	For semiconductor leads	0	A
8486205990	Other	8	A
8486206010	Direct write-on-semiconductor wafer apparatus	0	A
8486206020	Step and repeat aligners	0	A
8486206091	Laser operated apparatus	0	A
8486206099	Other	0	A
8486207000	Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers	0	A
8486208110	Laser cutters for cutting contacting tracks in semiconductor materials	0	A
8486208120	Machines for working any material by removal of material in the production of semiconductor wafers	0	A
8486208190	Other	8	A
8486208410	For dry-etching patterns on semiconductor materials	0	A
8486208420	Apparatus for stripping or cleaning semiconductor wafers	0	A
8486208490	Other	8	A
8486209110	Spraying appliances for etching, stripping or cleaning semiconductor wafers	0	A
8486209120	Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating	0	A

HSK 2015	Description	Base Rate	Staging Category
	process		
8486209190	Other	0	A
8486209200	Machines of coating and developing or stabilizing photoresist	0	A
8486209310	Grinding or polishing machines for processing of semiconductor wafer, including lapping machines	0	A
8486209321	Laser operated apparatus	0	A
8486209329	Other	0	A
8486209390	Other	8	A
8486209400	Machine for washing wafers, carrier or tube	0	A
8486209500	Machine for mounting tape on semiconductor wafers	0	A
8486209600	Machine for sawing semiconductor wafer into chips	0	A
8486209900	Other	8	A
8486301000	Apparatus for wet etching, developing, stripping or cleaning	0	A
8486302000	Apparatus for the projection or drawing of circuit patterns on sensitised flat panel display substrates	0	A
8486303010	Operated by laser or other light or photon beam processes	8	A
8486303020	Operated by ultrasonic processes	8	A
8486303030	Operated by electro-discharge processes	8	A
8486303042	Dry etchers for manufacturing organic light emitting diodes(OLED)	5	A
8486303043	Other dry etchers	8	A
8486303049	Other	8	A
8486304010	Grinding or polishing machines	8	A
8486304090	Other	8	A
8486305011	For manufacturing organic light emitting diodes(OLED)	5	A
8486305019	Other	8	A
8486305020	Coating and developing machines	8	A
8486305041	Operated by physical method	5	A
8486305042	Operated by chemical method	5	A
8486305049	Other	8	A
8486305051	Operated by physical method	8	A
8486305052	Operated by chemical method	8	A
8486305059	Other	8	A
8486306010	Seal, Short, Spacer or Liquid crystal dispenser	8	A

HSK 2015	Description	Base Rate	Staging Category
8486306020	Scribing machines	8	A
8486306030	Panel assembler	8	A
8486306090	Other	8	A
8486307000	Centrifuges, including centrifugal dryers	8	A
8486308000	Mechanical appliances for projecting, dispersing or spraying liquids or powders	8	A
8486309020	Robots for making flat panel displays	8	A
8486309090	Other	8	A
8486401010	Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	0	A
8486401020	Focused ionic-beam milling machines for removing or repairing mask and reticle	0	A
8486401030	Machines of coating and developing or stabilizing photoresist	0	A
8486401040	Machines and apparatus for etching, cleaning or stripping mask and reticle	8	A
8486401090	Other	8	A
8486402010	Die attach apparatus, tape automated bonders, and wire bonders for assembly of semiconductors	0	A
8486402020	Machines for inserting or removing semiconductor devices	8	A
8486402031	Encapsulation equipment for assembly of semiconductors	0	A
8486402039	Other	8	A
8486402040	Machines to attach solder ball on semiconductor circuit board or ceramic board	3	A
8486402050	Apparatus designed to bond or detach wafer on ceramic block	8	A
8486402070	Moulds for rubber or plastics of injection or compression types	0	A
8486402080	Machines for bonding semiconductor die, washing wafers, carrier or tube	0	A
8486402091	Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, for semiconductor leads, whether or not numerically controlled	0	A
8486402092	Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, other than semiconductor leads, whether or not numerically	8	A

HSK 2015	Description	Base Rate	Staging Category
	controlled		
8486402093	Machines for forming connections(bump) on an entire wafer before dicing	8	A
8486402094	Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process, for projecting, dispersing or spraying liquids or powders	0	A
8486402095	Resistance heated electric furnaces and ovens	0	A
8486402099	Other	8	A
8486403010	Automated machines and apparatus for transport, handling and storage of semiconductor wafers, wafer cassettes, boxes and other material for semiconductor devices	0	A
8486403090	Other	0	A
8486901010	Of subheading 8486.10.1000, 8486.10.2000, 8486.10.3010, 8486.10.3020, 8486.10.4011, 8486.10.4021, 8486.10.5010, 8486.10.5020 or 8486.10.5030	0	A
8486901020	Of subheading 8486.10.3090, 8486.10.4019, 8486.10.4029 or 8486.10.9000	8	A
8486902010	Of subheading 8486.20.1000, 8486.20.2100, 8486.20.2210, 8486.20.2310, 8486.20.2390, 8486.20.3000, 8486.20.4000, 8486.20.5110, 8486.20.5910, 8486.20.6010, 8486.20.6020, 8486.20.6090, 8486.20.7000, 8486.20.8110, 8486.20.8120, 8486.20.8410, 8486.20.8420, 8486.20.9110, 8486.20.9120, 8486.20.9190, 8486.20.9200, 8486.20.9310, 8486.20.9320, 8486.20.9400, 8486.20.9500 or 8486.20.9600	0	A
8486902020	Of subheading 8486.20.2290, 8486.20.5190, 8486.20.5990, 8486.20.8190, 8486.20.8490, 8486.20.9390 or 8486.20.9900	8	A
8486903010	Of subheading 8486.30.1000 or 8486.30.2000	0	A
8486903020	Of subheading 8486.30.3010, 8486.30.3020, 8486.30.3030, 8486.30.3042, 8486.30.3043, 8486.30.3049, 8486.30.4010, 8486.30.4090, 8486.30.6020, 8486.30.7000, 8486.30.8000, 8486.30.9020 or 8486.30.9090	8	A
8486903030	Of subheading 8486.30.5011,	8	A

HSK 2015	Description	Base Rate	Staging Category
	8486.30.5019, 8486.30.5020, 8486.30.5041, 8486.30.5042, 8486.30.5049, 8486.30.5051, 8486.30.5052, 8486.30.5059, 8486.30.6010, 8486.30.6030, or 8486.30.6090		
8486904010	Of subheading 8486.40.1010, 8486.40.1020, 8486.40.1030, 8486.40.2010, 8486.40.2031, 8486.40.2070, 8486.40.2080, 8486.40.2091, 8486.40.2094, 8486.40.2095, 8486.40.3010, 8486.40.3090	0	A
8486904020	Of subheading 8486.40.1040, 8486.40.1090, 8486.40.2020, 8486.40.2039, 8486.40.2040, 8486.40.2050, 8486.40.2092, 8486.40.2093, 8486.40.2099	8	A
8487100000	Ships' or boats' propellers and blades therefor	8	A
8487901000	For vehicles of Chapter 87	8	A
8487909010	Oil seal rings	8	A
8487909090	Other	8	A
8501101000	DC motors	8	B
8501102000	AC motors	8	A
8501103000	Universal AC/DC motors	8	A
8501201000	Of an output exceeding 37.5 W, but not exceeding 100 W	8	A
8501202000	Of an output exceeding 100 W, but not exceeding 750 W	8	A
8501203000	Of an output exceeding 750 W	8	A
8501311010	Of an output not exceeding 100 W	8	A
8501311090	Other	8	A
8501312000	DC generators	8	A
8501321000	DC motors	8	A
8501322000	DC generators	8	A
8501331000	DC motors	8	B
8501332000	DC generators	8	A
8501341000	DC motors	8	A
8501342000	DC generators	8	A
8501401000	Of an output not exceeding 100 W	8	A
8501402000	Of an output exceeding 100 W but not exceeding 750 W	8	A
8501403000	Of an output exceeding 750 W but not exceeding 75 kW	8	A
8501404000	Of an output exceeding 75 kW	8	A
8501510000	Of an output not exceeding 750 W	8	A

HSK 2015	Description	Base Rate	Staging Category
8501520000	Of an output exceeding 750 W but not exceeding 75 kW	8	A
8501531000	Of an output not exceeding 375 kW	8	B
8501532000	Of an output exceeding 375 kW but not exceeding 1500 kW	8	B
8501534000	Of an output exceeding 1500 kW	8	A
8501611000	Of an output not exceeding 750 VA	8	A
8501612000	Of an output exceeding 750 VA but not exceeding 75 kVA	8	A
8501620000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	A
8501631000	Not less than an output equivalent to 400 kW	0	A
8501639000	Other	8	A
8501640000	Of an output exceeding 750 kVA	0	A
8502111000	Of an output not exceeding 750 VA	8	A
8502112000	Of an output exceeding 750 VA but not exceeding 75 kVA	8	A
8502120000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	A
8502131010	Not less than an output equivalent to 400 kW	0	A
8502131090	Other	8	A
8502132000	Of an output exceeding 750 kVA but not exceeding 3500 kVA	0	A
8502134000	Of an output exceeding 3500 kVA	0	A
8502201000	Of an output not exceeding 75 kVA	8	A
8502202000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	A
8502203010	Not less than an output equivalent to 400 kW	0	A
8502203090	Other	8	A
8502204000	Of an output exceeding 750 kVA	0	A
8502311000	Of an output not exceeding 75 kVA	8	A
8502312000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	A
8502313000	Of an output exceeding 375 kVA but not exceeding 750 kVA	8	A
8502314000	Of an output exceeding 750 kVA	8	A
8502391000	Of an output not exceeding 75 kVA	8	A
8502392000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	A
8502393000	Of an output exceeding 375 kVA but not exceeding 750 kVA	8	A
8502394000	Of an output exceeding 750 kVA	8	A
8502400000	Electric rotary converters	8	A
8503001000	Of motors	8	A

HSK 2015	Description	Base Rate	Staging Category
8503002010	For wind-powered generators	5	A
8503002090	Other	8	A
8503003000	Of rotary converters	8	A
8504101010	Rated at not more than 1 A	8	A
8504101020	Rated at more than 1 A but not more than 20 A	8	A
8504102000	Rated at more than 20 A but not more than 60 A	8	A
8504103000	Rated at more than 60 A	8	A
8504211000	Instrument transformers	8	A
8504219010	Having a power handling capacity not exceeding 100 kVA	8	A
8504219020	Having a power handling capacity exceeding 100 kVA but not exceeding 650 kVA	8	A
8504221000	Instrument transformers	8	A
8504229010	Having a power handling capacity exceeding 650 kVA but not exceeding 1,000 kVA	8	A
8504229020	Having a power handling capacity exceeding 1,000 kVA but not exceeding 5,000 kVA	8	A
8504229030	Having a power handling capacity exceeding 5,000 kVA but not exceeding 10,000 kVA	8	A
8504230000	Having a power handling capacity exceeding 10,000 kVA	8	A
8504311000	Instrument transformers	8	A
8504312000	Voltage regulators	8	A
8504319010	Having a power handling capacity not exceeding 100 VA	8	A
8504319020	Having a power handling capacity exceeding 100 VA but not exceeding 500 VA	8	A
8504319040	Having a power handling capacity exceeding 500 VA but not exceeding 1 kVA	8	A
8504321000	Instrument transformers	8	A
8504322000	Voltage regulators	8	A
8504329010	Having a power handling capacity exceeding 1 kVA but not exceeding 5 kVA	8	A
8504329020	Having a power handling capacity exceeding 5 kVA but not exceeding 16 kVA	8	A
8504331000	Instrument transformers	8	A
8504332000	Voltage regulators	8	A
8504339010	Having a power handling capacity exceeding 16 kVA but not exceeding 30 kVA	8	A

HSK 2015	Description	Base Rate	Staging Category
8504339020	Having a power handling capacity exceeding 30 kVA but not exceeding 100 kVA	8	A
8504339040	Having a power handling capacity exceeding 100 kVA but not exceeding 500 kVA	8	A
8504341000	Instrument transformers	8	A
8504342000	Voltage regulators	8	A
8504349010	Having a power handling capacity exceeding 500 kVA but not exceeding 2,000 kVA	8	A
8504349030	Having a power handling capacity exceeding 2,000 kVA	8	A
8504401010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504401090	Other	8	A
8504402011	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504402019	Other	8	A
8504402091	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504402099	Other	8	A
8504403010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504403090	Other	8	A
8504404010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504404090	Other	8	A
8504405010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504405090	Other	8	A
8504409011	For automatic data processing machines	0	A
8504409019	Other	0	A
8504409091	For telecommunication apparatus	0	A
8504409099	Other	8	A
8504501010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504501090	Other	8	A
8504502010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504502090	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8504509010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504509090	Other	8	A
8504901000	PCA(printed circuit assemblies) of subheadings 8504.40, 8504.50 which consist of one or more printed circuits of heading 85.34, for automatic data processing machines and units thereof and telecommunication apparatus	0	A
8504909000	Other	8	A
8505111000	Of alnico	8	A
8505119000	Other	8	A
8505191000	Of iron oxide	8	A
8505199000	Other	8	A
8505200000	Electro-magnetic couplings, clutches and brakes	8	A
8505901000	Electro-magnets	8	A
8505902000	Electro-magnetic or permanent magnet chucks, clamps, vices and similar work holders	8	A
8505903000	Electro-magnetic lifting heads	8	A
8505909000	Parts	8	A
8506101000	Manganese batteries	13	A
8506102000	Alkali manganese batteries	13	A
8506109000	Other	8	A
8506300000	Mercuric oxide	8	A
8506400000	Silver oxide	8	A
8506500000	Lithium	8	A
8506600000	Air-Zinc	8	A
8506801000	Zinc oxide	8	A
8506809000	Other	8	A
8506900000	Parts	8	A
8507100000	Lead-acid, of a kind used for starting piston engines	8	A
8507200000	Other lead-acid accumulators	8	A
8507300000	Nickel-cadmium	8	A
8507400000	Nickel-iron	8	A
8507500000	Nickel-metal hydride	8	A
8507600000	Lithium-ion	8	A
8507803000	Lithium polymer	8	A
8507809000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8507901000	Seperators	8	A
8507909000	Other	8	A
8508111000	Of robot type	8	A
8508119000	Other	8	A
8508192000	Of robot type	8	A
8508199000	Other	8	A
8508600000	Other vacuum cleaners	8	A
8508701000	Of subheading 8508.11.9000	8	A
8508702000	Of subheading 8508.19.9000 or 8508.60.0000	8	A
8508703000	Of subheading 8508.11.1000 or 8508.19.2000	8	A
8509400000	Food grinders and mixers; fruit or vegetable juice extractors	8	A
8509801000	Coffee grinders	8	A
8509802000	Ice grinders	8	A
8509803000	Floor polishers	8	A
8509804000	Kitchen waste disposers	8	A
8509809000	Other	8	A
8509900000	Parts	8	A
8510100000	Shavers	8	A
8510200000	Hair clippers	8	A
8510300000	Hair-removing appliances	8	A
8510901000	Of shavers	8	A
8510902000	Of hair clippers	8	A
8510903000	Of hair-removing appliances	8	A
8511101000	For aircrafts	3	A
8511109000	Other	8	A
8511201000	For aircrafts	3	A
8511209000	Other	8	A
8511301000	For aircrafts	3	A
8511309000	Other	8	A
8511401000	For aircrafts	3	A
8511409000	Other	8	A
8511501000	For aircrafts	3	A
8511509000	Other	8	A
8511801000	For aircraft	3	A
8511809000	Other	8	A
8511901000	For aircraft	3	A

HSK 2015	Description	Base Rate	Staging Category
8511909000	Other	8	A
8512101000	Of light-emitting diode (LED)	8	A
8512109000	Other	8	A
8512201010	Of light-emitting diode (LED)	8	A
8512201090	Other	8	A
8512202010	Of light-emitting diode (LED)	8	A
8512202090	Other	8	A
8512300000	Sound signalling equipment	8	A
8512400000	Windscreen wipers, defrosters and demisters	8	A
8512900000	Parts	8	A
8513101000	Safety lamps of a kind used in mining	8	A
8513102010	Of light-emitting diode (LED)	8	A
8513102090	Other	8	A
8513109010	Of light-emitting diode (LED)	8	A
8513109090	Other	8	A
8513900000	Parts	8	A
8514101000	For laboratory	8	A
8514102000	For metal industry	8	A
8514103000	For food industry	8	A
8514109000	Other	8	A
8514201000	For laboratory	8	A
8514202000	For metal industry	8	A
8514203000	For food industry	8	A
8514209000	Other	8	A
8514300000	Other furnaces and ovens	8	A
8514401000	For the purpose of semiconductor manufacturing	0	A
8514409000	Other	8	A
8514901000	For the purpose of semiconductor manufacturing	0	A
8514909000	Other	8	A
8515110000	Soldering irons and guns	8	A
8515190000	Other	8	A
8515211010	Of robot type	8	A
8515211090	Other	8	A
8515212010	Of robot type	8	A
8515212090	Other	8	A
8515213010	Of robot type	8	A

HSK 2015	Description	Base Rate	Staging Category
8515213090	Other	8	A
8515219010	Of robot type	8	A
8515219090	Other	8	A
8515291000	Spot welders	8	A
8515292000	Seam welders	8	A
8515293000	Butt welders	8	A
8515299000	Other	8	A
8515311010	Of robot type	8	A
8515311090	Other	8	A
8515319010	Of robot type	8	A
8515319090	Other	8	A
8515391000	AC arc welding machines and apparatus	8	A
8515399000	Other	8	A
8515801000	Ultrasonic machines	8	A
8515802000	Electron beam machines	8	A
8515803000	Laser operated machines	8	A
8515809000	Other	8	A
8515901010	Of a laser operated welder	8	A
8515901090	Other	8	A
8515909000	Other	8	A
8516100000	Electric instantaneous or storage water heaters and immersion heaters	8	A
8516210000	Storage heating radiators	8	A
8516290000	Other	8	A
8516310000	Hair dryers	8	A
8516320000	Other hair-dressing apparatus	8	A
8516330000	Hand-drying apparatus	8	A
8516400000	Electric smoothing irons	8	A
8516500000	Microwave ovens	8	A
8516601000	Electrical ovens	8	A
8516602000	Electric rice cookers(including with constant warming function)	8	A
8516609000	Other	8	A
8516710000	Coffee or tea makers	8	A
8516720000	Toasters	8	A
8516791000	Electric jar	8	A
8516799000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8516800000	Electric heating resistors	8	A
8516900000	Parts	8	A
8517110000	Line telephone sets with cordless handsets	0	A
8517121010	With digital broadcasting receiver	0	A
8517121090	Other	0	A
8517122010	With digital broadcasting receiver	0	A
8517122090	Other	0	A
8517123010	With digital broadcasting receiver	0	A
8517123090	Other	0	A
8517124010	With digital broadcasting receiver	0	A
8517124090	Other	0	A
8517129010	With digital broadcasting receiver	0	A
8517129090	Other	0	A
8517181000	Of push button type	0	A
8517189000	Other	0	A
8517611000	Base stations transceiver	0	A
8517619000	Other	0	A
8517621000	Teleprinters	0	A
8517622010	For public exchange	0	A
8517622020	For private exchange	0	A
8517622090	Other	0	A
8517623110	Terminal equipment	0	A
8517623120	Repeater	0	A
8517623190	Other	0	A
8517623210	Terminal equipment	0	A
8517623220	Repeater	0	A
8517623290	Other	0	A
8517623310	Optical repeater	0	A
8517623320	Optical terminal equipment	0	A
8517623390	Other	0	A
8517623410	Analog to digital, digital to analog converter	0	A
8517623420	Codec (coder and decoder)	0	A
8517623430	Modem (including modem card)	0	A
8517623490	Other	0	A
8517623510	FDM (frequency division modulation) type	0	A
8517623520	TDM (time division modulation) type	0	A

HSK 2015	Description	Base Rate	Staging Category
8517623590	Other	0	A
8517623900	Other	0	A
8517624010	Key-phone	0	A
8517624020	Picture telegraphic apparatus	0	A
8517624090	Other	0	A
8517625000	Transmission apparatus for radio-telephony, radio-telegraphy	0	A
8517626010	Printing telegraphic apparatus	0	A
8517626020	Picture telegraphic apparatus	0	A
8517626031	Walkie-talkie sets	0	A
8517626039	Other	0	A
8517626040	Facsimile transmission equipments	0	A
8517626050	Switching apparatus for radio telecommunication	0	A
8517626060	Repeater for radio telecommunication	0	A
8517626090	Other	0	A
8517627000	Other units of automatic data processing machines	0	A
8517629000	Other	0	A
8517691100	HF (high frequency), MF (medium frequency) or LF(low frequency) receiving apparatus	8	A
8517691211	Portable receivers for calling alerting or paging	0	A
8517691219	Other	8	A
8517691290	Other	8	A
8517691900	Other	8	A
8517692000	Videophones	0	A
8517699000	Other	0	A
8517701010	Of line telephone sets	0	A
8517701021	Key pads	0	A
8517701022	Cases	0	A
8517701029	Other	0	A
8517701090	Other	0	A
8517702000	Of subheading 8517.61	0	A
8517703010	Of teleprinters	0	A
8517703021	Of public exchange	0	A
8517703022	Of private exchange	0	A
8517703029	Other	0	A
8517703031	Of co-axial cable carrier equipment	0	A

HSK 2015	Description	Base Rate	Staging Category
8517703032	Of optical fibre transmission system	0	A
8517703039	Other	0	A
8517703041	Of picture telegraphic apparatus	0	A
8517703049	Other	0	A
8517703050	Of transmission apparatus for radio-telephony, radio-telegraphy	0	A
8517703060	Transmission apparatus incorporating reception apparatus for radio-telephony, radio-telegraphy other than subheading 8517.70.10	0	A
8517703070	Other units of automatic data processing machines	0	A
8517703090	Other	0	A
8517704011	Of portable receiver for calling, alerting or paging	0	A
8517704019	Other	8	A
8517704020	Of videophones	0	A
8517704090	Other	8	A
8518101000	Microphones having a frequency range of 300 Hz to 3.4KHz with a diameter of not exceeding 10mm and a height not exceeding 3 mm, for telecommunication use	0	A
8518109000	Other	8	A
8518210000	Single loudspeakers, mounted in their enclosures	8	A
8518220000	Multiple loudspeakers, mounted in the same enclosure	8	A
8518291000	For telecommunication use, (without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter of not exceeding 50 mm)	0	A
8518299000	Other	8	A
8518304000	Line telephone handsets	0	A
8518309000	Other	8	A
8518400000	Audio-frequency electric amplifiers	8	A
8518500000	Electric sound amplifier sets	8	A
8518901000	PCA(printed circuit assemblies) of subheadings 8518.10.1000, 8518.29.1000	0	A
8518909000	Other	8	A
8519201000	Coin- or disc-operated record-players, not incorporating a sound recording device	8	A
8519209000	Other, not incorporating a sound recording device	8	A

HSK 2015	Description	Base Rate	Staging Category
8519301000	With automatic record changing mechanism	8	A
8519309000	Other	8	A
8519500000	Telephone answering machines	0	A
8519811000	Transcribing machines, not incorporating a sound recording device	8	A
8519812100	Cassette-players, as defined in Subheading Note 1 to Chapter 85	8	A
8519812210	For vehicles	8	A
8519812220	Of portable type, other than as defined in Subheading Notes 1 to Chapter 85	8	A
8519812290	Other	8	A
8519812310	For vehicles	8	A
8519812320	Of portable type	8	A
8519812390	Other	8	A
8519812900	Other	8	A
8519813000	Dictating machines not capable of operating without an external source of power	8	A
8519814111	For vehicles	8	A
8519814112	Of portable type	8	A
8519814119	Other	8	A
8519814190	Other	8	A
8519814210	For vehicles	8	A
8519814220	Of portable type	8	A
8519814290	Other	8	A
8519814310	Of reel type	8	A
8519814390	Other	8	A
8519815010	Of reel type	8	A
8519815020	Of disc type	8	A
8519815030	Cassette-type	8	A
8519815090	Other	8	A
8519819000	Other sound recording apparatus, whether or not incorporating a sound reproducing device	8	A
8519891010	Without loudspeaker	8	A
8519891090	Other	8	A
8519892000	Transcribing machines, not incorporating a sound recording device	8	A
8519893000	Decks, whether or not incorporating a sound reproducing device	8	A

HSK 2015	Description	Base Rate	Staging Category
8519899010	Other sound reproducing apparatus, not incorporating a sound recording device	8	A
8519899020	Other sound recording apparatus, whether or not incorporating a sound reproducing device	8	A
8521101000	Of a width exceeding 12.7 mm	8	A
8521102000	Of a width not exceeding 12.7 mm	8	A
8521901000	Of disc type	8	A
8521909000	Other	8	A
8522100000	Pick-up cartridges	8	A
8522901010	For audio recording	8	A
8522901020	For video recording	8	A
8522901090	Other	8	A
8522902000	Laser pick-up	8	A
8522909010	Flat panel displays(including LCD, EL(electro luminescence), plasma and other technologies)for telephone answering machines	0	A
8522909020	PCA(printed circuit assemblies) of telephone answering machines, which consist of one or more printed circuits of heading 85.34	0	A
8522909090	Other	8	A
8523210000	Cards incorporating a magnetic stripe, whether or not recording	8	A
8523291110	Of a width not exceeding 4 mm	0	A
8523291120	Of a width exceeding 4 mm but not exceeding 6.5 mm	0	A
8523291130	Of a width exceeding 6.5 mm	0	A
8523291210	Floppy discs	0	A
8523291290	Other	0	A
8523291900	Other	0	A
8523292111	Containing computer software	0	A
8523292119	Other	0	A
8523292121	Containing computer software	0	A
8523292129	Other	0	A
8523292131	Containing computer software	0	A
8523292139	Other	0	A
8523292211	Those recorded video	8	A
8523292219	Other	8	A
8523292221	Those recorded video	8	A
8523292229	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8523292231	Those recorded video	20won/min(at standard speed)	A
8523292239	Other	8	A
8523292911	Containing computer software	0	A
8523292919	Other	0	A
8523292991	Those recorded video	8	A
8523292992	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	A
8523292999	Other	8	A
8523410000	Unrecorded	0	A
8523491011	Containing computer software	0	A
8523491019	Other	0	A
8523491020	For reproducing sound only	8	A
8523491031	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	A
8523491039	Other	8	A
8523499011	Containing computer software	0	A
8523499019	Other	0	A
8523499091	Those recorded video	8	A
8523499092	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	A
8523499099	Other	8	A
8523511000	Unrecorded media	0	A
8523512110	Containing computer software	0	A
8523512190	Other	0	A
8523512910	Those recorded video	8	A
8523512920	For reproducing representations of instructions, data, sound, and image, recorded in a machine	0	A

HSK 2015	Description	Base Rate	Staging Category
	readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine		
8523512990	Other	8	A
8523521000	Cards incorporating an electronic integrated circuit and parts thereof	0	A
8523529000	Other and parts thereof	8	A
8523591000	Unrecorded media	0	A
8523592110	Containing computer software	0	A
8523592190	Other	0	A
8523592910	Those recorded video	8	A
8523592920	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	A
8523592990	Other	8	A
8523593000	Proximity cards and tags	0	A
8523801000	Unrecorded media	0	A
8523802100	Gramophone records	8	A
8523802210	Containing computer software	0	A
8523802290	Other	0	A
8523802910	Those recorded video	8	A
8523802920	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	A
8523802990	Other	8	A
8525501000	Radio-broadcasting apparatus	8	A
8525502000	Television transmission apparatus	8	A
8525509000	Other	8	A
8525601000	Radio-broadcasting apparatus	0	A
8525602000	Television transmission apparatus	0	A
8525609000	Other	0	A
8525801010	For video tape recorder	8	A
8525801020	For monitor television	8	A

HSK 2015	Description	Base Rate	Staging Category
8525801090	Other	8	A
8525802010	Still image video cameras	0	A
8525802090	Other	0	A
8525803000	Video camera recorders	0	A
8526101000	For aircrafts	8	A
8526109000	Other	8	A
8526911010	For aircrafts	8	A
8526911090	Other	8	A
8526912010	For aircrafts	8	A
8526912090	Other	8	A
8526913010	For aircrafts	8	A
8526913020	For vehicles	8	A
8526913090	Other	8	A
8526914000	Loran receivers	8	A
8526919010	For aircrafts	8	A
8526919020	For vehicles	8	A
8526919090	Other	8	A
8526920000	Radio remote control apparatus	8	A
8527120000	Pocket-size radio cassette-players	8	A
8527131000	Of cassette-type	8	A
8527132000	Of disc type	8	A
8527133000	Combined with Cassette-type and disc type	8	A
8527139000	Other	8	A
8527190000	Other	8	A
8527211000	Of cassette-type	8	A
8527212000	Of disc type	8	A
8527213000	Combined with Cassette-type and disc type	8	A
8527219000	Other	8	A
8527290000	Other	8	A
8527911010	Of cassette-type	8	A
8527911020	Of disc type	8	A
8527911030	Combined with Cassette-type and disc type	8	A
8527911090	Other	8	A
8527919000	Other	8	A
8527920000	Not combined with sound recording or reproducing apparatus but combined with a clock	8	A

HSK 2015	Description	Base Rate	Staging Category
8527990000	Other	8	A
8528410000	Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	A
8528491010	Television monitors specially manufactured for medical purpose	8	A
8528491090	Other	8	A
8528492010	Television monitors specially manufactured for medical purpose	8	A
8528492090	Other	8	A
8528511000	LCD(liquid crystal display) monitor	0	A
8528519000	Other	0	A
8528591010	Television monitors specially manufactured for medical purpose	8	A
8528591090	Other	8	A
8528592010	Television monitors specially manufactured for medical purpose	8	A
8528592090	Other	8	A
8528610000	Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	A
8528690000	Other	8	A
8528711010	Colour	8	A
8528711020	Black and white or other monochrome	8	A
8528712020	With a bilateral-communication function	8	A
8528712090	Other	8	A
8528719010	Colour	8	A
8528719020	Black and white or other monochrome	8	A
8528721010	Of analog	8	A
8528721020	Of digital	8	A
8528722010	Of analog	8	A
8528722020	Of digital	8	A
8528723010	Of analog	8	A
8528723020	Of digital	8	A
8528724010	Of analog	8	A
8528724020	Of digital	8	A
8528725010	Of analog	8	A
8528725020	Of digital	8	A
8528729000	Other	8	A
8528731000	Of the length of fluorescent screen of braun tube under 37 cm in diagonal line	8	A

HSK 2015	Description	Base Rate	Staging Category
8528732000	Of the length of fluorescent screen of braun tube not less than 37 cm but under 45.72 cm in diagonal line	8	A
8528733000	Of the length of fluorescent screen of braun tube not less than 45.72 cm in diagonal line	8	A
8528739000	Other	8	A
8529101000	For radar apparatus	8	A
8529109100	For radio navigational aid or radio remote control apparatus	8	A
8529109210	For receiving from satellites	8	A
8529109290	Other	8	A
8529109300	Of a kind used with apparatus for radiotelephony and radiotelegraphy	0	A
8529109900	Other	8	A
8529901000	Of radar apparatus	8	A
8529909100	Of radio navigational aid or radio remote control apparatus	8	A
8529909200	Of transmission apparatus for radio-broadcasting or television	8	A
8529909400	Of radio-broadcast receivers	8	A
8529909500	Of television cameras	8	B
8529909610	Tuner for colour	8	A
8529909620	Tuner for black and white or monochrome	8	A
8529909630	Screen for video projector	8	A
8529909641	For plasma display panel type	8	B
8529909642	For liquid cristal display (LCD) type	8	A
8529909643	For organic light emitting display (OLED) type	8	A
8529909649	Other	8	A
8529909650	Other parts for black and white or monochrome	8	A
8529909910	Of transmission apparatus incorporating reception apparatus or digital cameras (including digital still image video cameras)	0	A
8529909920	Of subheading 8528.51, 8528.41.0000 or 8528.61.0000	0	A
8529909990	Other	8	A
8530101010	For ground equipment	8	A
8530101090	Other	8	A
8530109000	Other	8	A
8530800000	Other equipment	8	A
8530900000	Parts	8	A
8531101000	Burglar alarms	8	A

HSK 2015	Description	Base Rate	Staging Category
8531102000	Fire alarms	8	A
8531103000	Gas alarms	8	A
8531104000	Electric bells	8	A
8531105000	Sirens	8	A
8531109000	Other sound or signalling apparatus	8	A
8531201010	Of mobile telephones for cellular networks	0	A
8531201090	Other	0	A
8531202000	Indicator panels incorporating light emitting diodes (LED)	0	A
8531801010	Of mobile telephones for cellular networks	8	A
8531801090	Other	8	A
8531809000	Other	8	A
8531901000	Of subheading 8531.10	8	A
8531902000	Of subheading 8531.20	0	A
8531909000	Other	8	A
8532100000	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	0	A
8532210000	Tantalum	0	A
8532220000	Aluminium electrolytic	0	A
8532230000	Ceramic dielectric, single layer	0	A
8532240000	Ceramic dielectric, multilayer	0	A
8532250000	Dielectric of paper or plastics	0	A
8532290000	Other	0	A
8532301000	Variable polyethylene capacitors	0	A
8532309000	Other	0	A
8532901000	Of fixed capacitors	0	A
8532902000	Of variable capacitors	0	A
8532909000	Other	0	A
8533100000	Fixed carbon resistors, composition or film types	0	A
8533211000	Of chip-type	0	A
8533219000	Other	0	A
8533291000	Of chip-type	0	A
8533299000	Other	0	A
8533310000	For a power handling capacity not exceeding 20 W	0	A
8533390000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
8533401000	Variable carbon resistors	0	A
8533402000	Thermistor	0	A
8533403000	Varistor	0	A
8533409000	Other	0	A
8533901000	Of variable resistors	0	A
8533909000	Other	0	A
8534001000	Obtained by forming with passive elements (inductances, resistors and capacitors)	0	A
8534002000	Of tape type or obtained by forming with circuits which function as lead frames	0	A
8534009000	Other	0	A
8535100000	Fuses	8	A
8535211000	Rated at less than 7.25 kV	8	A
8535212000	Rated at 7.25 kV and more but less than 72.5 kV	8	A
8535291000	Rated at less than 200 kV	8	A
8535292000	Rated at 200 kV and more	8	A
8535301000	Rated at less than 7.25 kV	8	A
8535302000	Rated at 7.25 kV and more but less than 72.5 kV	8	A
8535303000	Rated at 72.5 kV and more but less than 200 kV	8	A
8535304000	Rated at 200 kV and more	8	A
8535400000	Lightning arresters, voltage limiters and surge suppressors	8	A
8535901000	Connector	8	A
8535902000	Electrical terminal	8	A
8535909000	Other	8	A
8536101000	Of tube-type	8	A
8536109000	Other	8	A
8536200000	Automatic circuit breakers	8	A
8536300000	Other apparatus for protecting electrical circuits	8	A
8536410000	For a voltage not exceeding 60 V	8	A
8536490000	Other	8	A
8536501000	Rotary type	8	A
8536502000	Push-button type	8	A
8536503000	Micro-type	8	A
8536504000	Of magnet switches (including magnetic contactors)	8	A
8536509010	Electromechanical snap-action switches for a current not exceeding	0	A

HSK 2015	Description	Base Rate	Staging Category
	11 A		
8536509020	Electronic AC switches consisting of optically coupled input and output circuits (Insulated thyristor AC switches)	0	A
8536509030	Of temperature protected, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1,000 V	0	A
8536509090	Other	8	A
8536610000	Lamp-holders	8	A
8536691000	For co-axial cables and printed circuits	0	A
8536699000	Other	8	B
8536701000	Of plastics	6.5	B
8536702000	Of ceramic wares for laboratory, chemical or other technical uses	8	A
8536703010	Cast, moulded, stamped or forged, but not further worked	0	A
8536703090	Other	8	A
8536901000	Junction boxes	0	A
8536909010	Connection and contact elements for wires or cables	0	A
8536909090	Other	8	A
8537101000	Switch boards	8	A
8537102000	Control panels	8	A
8537109000	Other	8	A
8537201000	Switch boards	8	A
8537202000	Control panels	8	A
8537209000	Other	8	A
8538100000	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	8	A
8538901000	Of switches	8	A
8538902000	Of automatic circuit breakers	8	A
8538903000	Of relays	8	A
8538904000	Of control panels	8	A
8538909000	Other	8	B
8539100000	Sealed beam lamp units	8	A
8539210000	Tungsten halogen	8	A
8539221000	Incandescent lamps	8	A
8539222000	Decoration lamps	8	A
8539223000	Beam lamps	8	A

HSK 2015	Description	Base Rate	Staging Category
8539224000	Attracting fish lamps	8	A
8539229000	Other	8	A
8539290000	Other	8	A
8539310000	Fluorescent, hot cathode	8	A
8539321000	Mercury lamps	8	A
8539322000	Sodium vapour lamps	8	A
8539323000	Metal halide lamps	8	A
8539391000	Cold cathode fluorescent lamp(CCFL)	8	A
8539399000	Other	8	A
8539410000	Arc lamps	8	A
8539491010	Of machines and mechanical appliances for making semiconductor devices	3	A
8539491090	Other	8	A
8539492000	Infra-red lamps	8	A
8539901000	Of filament lamps	8	A
8539902000	Of discharge lamps	8	A
8539909000	Other	8	A
8540110000	Colour	8	A
8540120000	Monochrome	8	A
8540201000	Television camera tubes	8	A
8540209000	Other	8	A
8540401000	Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	8	A
8540402000	Data/graphic display tubes, monochrome	8	A
8540601000	Colour	8	A
8540609000	Other	8	A
8540710000	Magnetrons	8	A
8540791000	Klystrons	8	A
8540799000	Other	8	A
8540810000	Receiver or amplifier valves and tubes	8	A
8540891000	Thermionic valves and tubes for transmitters	8	A
8540892000	Discharge tubes	8	A
8540893000	Digitron	8	A
8540899000	Other	8	A
8540911000	Deflection coils	8	A
8540912000	Electron guns	8	A

HSK 2015	Description	Base Rate	Staging Category
8540913000	Shadow mask	8	A
8540919000	Other	8	A
8540990000	Other	8	A
8541101000	Chips, dice and wafers not yet cut into chips	0	A
8541109000	Other	0	A
8541211000	Chips, dice and wafers not yet cut into chips	0	A
8541219000	Other	0	A
8541291000	Chips, dice and wafers not yet cut into chips	0	A
8541299000	Other	0	A
8541301000	Chips, dice and wafers not yet cut into chips	0	A
8541302000	Thyristors	0	A
8541303000	Diacs	0	A
8541304000	Triacs	0	A
8541401000	Chips, dice and wafers not yet cut into chips	0	A
8541402010	Laser devices	0	A
8541402090	Other	0	A
8541409010	Photovoltaic cells	0	A
8541409020	Photovoltaic cells (photovoltaic cells, including solar cells, photodiodes, photocouples and photorelays)	0	A
8541409030	Charge coupled devices (CCD)	0	A
8541409090	Other	0	A
8541501000	Chips, dice and wafers not yet cut into chips	0	A
8541502000	Rectifier devices	0	A
8541509000	Other	0	A
8541601000	Crystal vibrator	0	A
8541609000	Other	0	A
8541902000	Of diodes	0	A
8541903000	Of transistors	0	A
8541909000	Other	0	A
8542311000	Monolithic integrated circuits	0	A
8542312000	Hybrid integrated circuits	0	A
8542313000	Multichip integrated circuits	0	A
8542321010	DRAM (Dynamic random access memory)	0	A
8542321020	SRAM (Static random access memory)	0	A

HSK 2015	Description	Base Rate	Staging Category
8542321030	Flash memory	0	A
8542321090	Other	0	A
8542322000	Hybrid integrated circuits	0	A
8542323000	Multichip integrated circuits	0	A
8542331000	Monolithic integrated circuits	0	A
8542332000	Hybrid integrated circuits	0	A
8542333000	Multichip integrated circuits	0	A
8542391000	Monolithic integrated circuits	0	A
8542392000	Hybrid integrated circuits	0	A
8542393000	Multichip integrated circuits	0	A
8542901000	Of monolithic integrated circuits	0	A
8542902000	Of hybrid integrated circuits	0	A
8542903000	Of multichip integrated circuits	0	A
8543100000	Particle accelerators	8	A
8543200000	Signal generators	8	A
8543300000	Machines and apparatus for electroplating, electrolysis or electrophoresis	8	A
8543701000	Electric fence energisers	8	A
8543702010	Medicated water electrolysis apparatus	8	A
8543702020	Electrical beauty appliances	8	A
8543702030	Audio mixers	8	A
8543702040	Equalizers	8	A
8543702050	Ozon generator	8	A
8543702090	Other	8	A
8543703000	Electrical machines with translation or dictionary functions	0	A
8543704010	Of containing solutions with nicotine	8	A
8543704090	Other	8	A
8543709010	High frequency amplifiers	8	A
8543709020	Detectors, including optical sensor	8	A
8543709030	Electrical nerve stimulation (T.E.N.S)	0	A
8543709090	Other	8	B
8543901000	Electronic microassemblies	0	A
8543909011	Organic light emitting diodes(OLED)	0	A
8543909019	Other	0	A
8543909020	PCA(printed circuit assemblies) for electrical machines with translation	0	A

HSK 2015	Description	Base Rate	Staging Category
	or dictionary functions, which consist of one or more printed circuits of heading 85.34		
8543909090	Other	8	A
8544111000	Insulating lacquer or enamel insulated	8	A
8544119000	Other	8	A
8544190000	Other	8	A
8544200000	Co-axial cable and other co-axial electric conductors	8	B
8544300000	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	8	B
8544421010	Of a kind used for telecommunications	0	A
8544421090	Other	8	B
8544422010	Of a kind used for telecommunications	0	A
8544422090	Other	8	B
8544429010	Of a kind used for telecommunications	0	A
8544429090	Other	8	B
8544491011	For a voltage not exceeding 80 V	0	A
8544491012	For a voltage exceeding 80V but not exceeding 1,000 V	8	B
8544491090	Other	8	B
8544492011	For a voltage not exceeding 80 V	0	A
8544492012	For a voltage exceeding 80 V but not exceeding 1,000 V	8	B
8544492090	Other	8	B
8544499011	For a voltage not exceeding 80 V	0	A
8544499012	For a voltage exceeding 80 V but not exceeding 1,000 V	8	B
8544499090	Other	8	B
8544601010	Plastic insulated wire	8	A
8544601090	Other	8	A
8544602010	Plastic insulated wire	8	A
8544602090	Other	8	A
8544603010	Plastic insulated wire	8	A
8544603090	Other	8	A
8544700000	Optical fibre cables	0	A
8545110000	Of a kind used for furnaces	5	A
8545190000	Other	5	A
8545200000	Brushes	8	A

HSK 2015	Description	Base Rate	Staging Category
8545901000	Carbon rod	8	A
8545909000	Other	8	A
8546101000	Rated at not more than 1,000 V	8	A
8546102000	Rated at more than 1,000 V	8	A
8546201000	Rated at not more than 1,000 V	8	A
8546202000	Rated at more than 1,000 V but not more than 10 kV	8	A
8546203000	Rated at more than 10 kV but not more than 100 kV	8	A
8546204000	Rated at more than 100 kV but not more than 300 kV	8	A
8546205000	Rated at more than 300 kV	8	A
8546901000	Artificial plastic insulators	8	A
8546909000	Other	8	A
8547100000	Insulating fittings of ceramics	8	A
8547200000	Insulating fittings of plastics	8	A
8547900000	Other	8	A
8548101000	Of subheading 3824.90	6.5	A
8548102000	Of subheading 7204.21, 7204.29, 7204.30 or 7204.49	0	A
8548103000	Of subheading 7404.00	0	A
8548104010	Of subheading 7503.00	0	A
8548104020	Of subheading 7902.00	0	A
8548105000	Of subheading 7802.00	0	A
8548106010	Of subheading 8107.30	3	A
8548106020	Of subheading 8111.00	3	A
8548107000	Of subheading 8506.10, 8506.30, 8506.40, 8506.50, 8506.60 or 8506.80	8	A
8548109000	Other	8	A
8548901000	Electronic microassemblies	0	A
8548909000	Other	8	A
8601100000	Powered from an external source of electricity	5	A
8601200000	Powered by electric accumulators	5	A
8602100000	Diesel-electric locomotives	0	A
8602900000	Other	0	A
8603101000	Coaches	5	A
8603102000	Vans and trucks	5	A
8603901000	Coaches	5	A
8603902000	Vans and trucks	5	A

HSK 2015	Description	Base Rate	Staging Category
8604001000	Workshops	5	A
8604002000	Cranes	5	A
8604003000	Testing coaches	5	A
8604004000	Track inspection vehicles	5	A
8604009000	Other	5	A
8605001010	Sleeping cars	5	A
8605001090	Other	5	A
8605002000	Luggage vans	5	A
8605003000	Travelling post office coaches	5	A
8605004000	Hospital coaches	5	A
8605009000	Other	5	A
8606100000	Tank wagons and the like	0	A
8606300000	Self-discharging vans and wagons, other than those of subheading 8606.10.	0	A
8606911000	Insulated or refrigerated vans and wagons, other than those of subheading 8606.10	0	A
8606919000	Other	0	A
8606920000	Open, with non-removable sides of a height exceeding 60 cm	0	A
8606990000	Other	0	A
8607110000	Driving bogies and bissel-bogies	5	A
8607120000	Other bogies and bissel-bogies	5	A
8607191000	Axles	5	A
8607192000	Wheels	5	A
8607193000	Pair of axle and wheel	5	A
8607199000	Other	5	A
8607210000	Air brakes and parts thereof	5	A
8607290000	Other	5	A
8607301000	Hooks	5	A
8607302000	Coupling device	5	A
8607303000	Buffers	5	A
8607309000	Other	5	A
8607910000	Of locomotives	5	A
8607990000	Other	5	A
8608001000	Railway or tramway track fixtures and fittings	8	A
8608002000	Mechanical signalling, safety or traffic control equipment	8	A
8608009000	Parts	8	A

HSK 2015	Description	Base Rate	Staging Category
8609001000	For the transport of fluids	0	A
8609002000	For the transport of compressed gas	0	A
8609003000	For the transport of ordinary goods and material	0	A
8609004000	For the transport of live animals	0	A
8609005000	Of freezer and refrigerator	0	A
8609009000	Other	0	A
8701100000	Pedestrian controlled tractors	8	A
8701201000	New	8	A
8701202000	Used	8	A
8701300000	Track-laying tractors	0	A
8701901010	New	8	A
8701901020	Used	8	A
8701909110	Of less than 50HP	0	A
8701909190	Other	0	A
8701909900	Other	8	A
8702101010	New	10	A
8702101020	Used	10	A
8702102010	New	10	A
8702102020	Used	10	A
8702103010	New	10	A
8702103020	Used	10	A
8702901010	New	10	A
8702901020	Used	10	A
8702902010	New	10	A
8702902020	Used	10	A
8702903010	New	10	A
8702903020	Used	10	A
8703101000	For travelling on snow	8	A
8703102000	Golf cars	8	A
8703109000	Other	8	A
8703217000	New	8	A
8703218000	Used	8	A
8703227000	New	8	A
8703228000	Used	8	A
8703231010	New	8	A
8703231020	Used	8	A
8703239010	New	8	A

HSK 2015	Description	Base Rate	Staging Category
8703239020	Used	8	A
8703241010	New	8	A
8703241020	Used	8	A
8703249010	New	8	A
8703249020	Used	8	A
8703317000	New	8	A
8703318000	Used	8	A
8703321010	New	8	A
8703321020	Used	8	A
8703329010	New	8	A
8703329020	Used	8	A
8703337000	New	8	A
8703338000	Used	8	A
8703907000	Electric vehicle	8	A
8703909000	Other	8	A
8704100000	Dumpers designed for off-highway use	0	A
8704211010	New	10	A
8704211020	Used	10	A
8704219010	Freezer and refrigerator vehicles	10	A
8704219020	Tank lorries	10	A
8704219090	Other	10	A
8704221011	New	10	A
8704221012	Used	10	A
8704221091	New	10	A
8704221092	Used	10	A
8704229010	Freezer and refrigerator vehicles	10	A
8704229020	Tank lorries	10	A
8704229090	Other	10	A
8704231010	New	10	A
8704231020	Used	10	A
8704239010	Freezer and refrigerator vehicles	10	A
8704239020	Tank lorries	10	A
8704239090	Other	10	A
8704311010	New	10	A
8704311020	Used	10	A
8704319010	Freezer and refrigerator vehicles	10	A
8704319020	Tank lorries	10	A

HSK 2015	Description	Base Rate	Staging Category
8704319090	Other	10	A
8704321010	New	10	A
8704321020	Used	10	A
8704329010	Freezer and refrigerator vehicles	10	A
8704329020	Tank lorries	10	A
8704329090	Other	10	A
8704901010	New	10	A
8704901020	Used	10	A
8704909010	Freezer and refrigerator vehicles	10	A
8704909020	Tank lorries	10	A
8704909090	Other	10	A
8705101000	Of telescopic boom type	8	A
8705102000	Of latticed boom type	8	A
8705109000	Other	8	A
8705200000	Mobile drilling derricks	8	A
8705300000	Fire fighting vehicles	8	A
8705400000	Concrete-mixer lorries	8	A
8705901010	Agricultural spraying lorries	8	A
8705901090	Other	8	A
8705909010	Breakdown lorries	8	A
8705909020	Road sweeper lorries	8	A
8705909030	Mobile workshops	8	A
8705909040	Mobile broadcast vans	8	A
8705909050	Mobile clinics	8	A
8705909060	Telegraphy, radiotelegraphy and radiotelephony transmitting and receiving vans and radar vehicles	8	A
8705909070	Snow-ploughs and snow-blowers	8	A
8705909090	Other	8	A
8706001010	Of those specified in subheading 8701.20 or 8701.90.10	8	A
8706001090	Other	8	A
8706002000	For the motor vehicles falling within heading 87.02	8	A
8706003000	For the motor vehicles falling within heading 87.03	8	A
8706004000	For the motor vehicles falling within heading 87.04	8	A
8706005000	For the motor vehicles falling within heading 87.05	8	A
8707100000	For the vehicles of heading 87.03	8	A

HSK 2015	Description	Base Rate	Staging Category
8707901010	Of those specified in subheading 8701.20 or 8701.90.10	8	A
8707901090	Other	8	A
8707902000	For the motor vehicles falling within heading 87.02	8	A
8707903000	For the motor vehicles falling within heading 87.04	8	A
8707904000	For the motor vehicles falling within heading 87.05	8	A
8708100000	Bumpers and parts thereof	8	A
8708210000	Safety seat belts	8	A
8708290000	Other	8	A
8708301000	Mounted brake linings	8	A
8708302000	Brake booster	8	A
8708303000	Electronic control brakes	8	A
8708309000	Other	8	A
8708400000	Gear boxes and parts thereof	8	A
8708501000	Drive-axles with differential, whether or not provided with other transmission components and parts thereof	8	A
8708502000	Non-driving axles and parts thereof	8	A
8708700000	Road wheels and parts and accessories thereof	8	A
8708800000	Suspension systems and parts thereof (including shock-absorbers)	8	A
8708910000	Radiators and parts thereof	8	A
8708920000	Silencers (mufflers) and exhaust pipes; parts thereof	8	A
8708930000	Clutches and parts thereof	8	A
8708940000	Steering wheels, steering columns and steering boxes; parts thereof	8	A
8708951000	Air bags	8	A
8708959000	Other	8	A
8708991010	For the motor vehicles falling within heading 87.01	8	A
8708991020	For the motor vehicles falling within heading 87.02	8	A
8708991030	For the motor vehicles falling within heading 87.03	8	A
8708991040	For the motor vehicles falling within heading 87.04	8	A
8708991050	For the motor vehicles falling within heading 87.05	8	A
8708999000	Other	8	B
8709110000	Electrical	8	A
8709190000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8709900000	Parts	8	A
8710001000	Tanks	0	A
8710002000	Other armoured fighting vehicles, motorised	0	A
8710009000	Parts	0	A
8711101000	Motor cycles	8	A
8711102000	Mopeds	8	A
8711103000	Side-cars	8	A
8711109000	Other	8	A
8711201000	Motor cycles	8	A
8711202000	Side-cars	8	A
8711209000	Other	8	A
8711301000	Motor cycles	8	A
8711302000	Side-cars	8	A
8711309000	Other	8	A
8711401000	Motor cycles	8	A
8711402000	Side-cars	8	A
8711409000	Other	8	A
8711501000	Motor cycles	8	A
8711502000	Side-cars	8	A
8711509000	Other	8	A
8711901000	Motor cycles	8	A
8711902000	Side-cars	8	A
8711909000	Other	8	A
8712001000	Racing bicycles	8	A
8712009010	For transportation of goods	8	A
8712009020	Tricycles	8	A
8712009090	Other	8	A
8713100000	Not mechanically propelled	0	A
8713900000	Other	0	A
8714101000	Saddles	8	A
8714109000	Other	8	A
8714200000	Of carriages for disabled persons	0	A
8714911000	Frames	8	A
8714912000	Forks	8	A
8714919000	Parts thereof	8	A
8714921000	Wheel Rims	8	A
8714922000	Spokes	8	A

HSK 2015	Description	Base Rate	Staging Category
8714931000	Hubs, other than coaster braking hubs and hub brakes	8	A
8714932000	Free-wheel sprocket-wheels	8	A
8714941000	Coaster braking hubs and hub brakes	8	A
8714942000	Other brakes	8	A
8714949000	Parts thereof	8	A
8714950000	Saddles	8	A
8714961000	Pedals	8	A
8714962000	Crankgear	8	A
8714969000	Parts thereof	8	A
8714990000	Other	8	A
8715000000	Baby carriages and parts thereof.	5	A
8716100000	Trailers and semi-trailers of the caravan type, for housing or camping	8	A
8716200000	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	8	A
8716310000	Tanker trailers and tanker semi-trailers	8	A
8716390000	Other	8	A
8716400000	Other trailers and semi-trailers	8	A
8716801000	Hand-carts	8	A
8716802000	Carts drawn by ox or horse	8	A
8716803000	Sledges	8	A
8716809000	Other	8	A
8716901000	Of trailers and semi-trailers	8	A
8716909000	Other	8	A
8801001010	Gliders	0	A
8801001020	Hang gliders	0	A
8801009010	Balloons and dirigibles	8	A
8801009090	Other	0	A
8802111000	For military use	0	A
8802119000	Other	0	A
8802121000	For military use	0	A
8802129000	Other	0	A
8802201000	Of propeller type	0	A
8802202000	Of turbo-propeller type	0	A
8802203000	Of turbo-jet type	0	A
8802209000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
8802301000	Of propeller type	0	A
8802302000	Of turbo-propeller type	0	A
8802303000	Of turbo-jet type	0	A
8802309000	Other	0	A
8802401000	Of propeller type	0	A
8802402000	Of turbo-propeller type	0	A
8802403000	Of turbo-jet type	0	A
8802409000	Other	0	A
8802601010	Satellites	0	A
8802601090	Other	0	A
8802602000	Spacecraft launch vehicles	0	A
8802603000	Suborbital	0	A
8803100000	Propellers and rotors and parts thereof	0	A
8803200000	Under-carriages and parts thereof	0	A
8803301000	Of aeroplanes	0	A
8803302000	Of helicopters	0	A
8803901000	Of gliders and hang gliders	0	A
8803902000	Spacecraft (including satelliters)	0	A
8803909000	Other	0	A
8804001000	Parachutes (including dirigible parachutes and paragliders)	0	A
8804002000	Rotochutes	0	A
8804009010	Of parachutes (including dirigible parachutes and paragliders)	0	A
8804009020	Of rotochutes	0	A
8805101010	For military use and police use	0	A
8805101090	Other	5	A
8805102010	For military use and police use	0	A
8805102090	Other	5	A
8805109010	For military use and police use	0	A
8805109090	Other	5	A
8805211010	For military and police use	0	A
8805211090	Other	5	A
8805212010	For military and police use	0	A
8805212090	Other	5	A
8805291010	For military and police use	0	A
8805291090	Other	5	A
8805292010	For military and police use	0	A

HSK 2015	Description	Base Rate	Staging Category
8805292090	Other	5	A
8901100000	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	0	A
8901200000	Tankers	0	A
8901300000	Refrigerated vessels, other than those of subheading 8901.20	0	A
8901901000	Vessels for the transport of goods	0	A
8901902000	Vessels for the transport of both persons and goods	0	A
8902001010	Steel ships	0	A
8902001020	FRP ships	0	A
8902001030	Wooden ships	0	A
8902001090	Other	0	A
8902002010	Factory ships and other vessels for processing, preserving fishery products	0	A
8902002090	Other	0	A
8903100000	Inflatable	8	A
8903910000	Sailboats, with or without auxiliary motor	8	A
8903920000	Motorboats, other than outboard motorboats	8	A
8903991000	Outboard motorboats	8	A
8903999000	Other	8	A
8904001000	Tugs	5	A
8904002000	Pusher craft	5	A
8904009000	Other	5	A
8905100000	Dredgers	5	A
8905201000	Drilling ships platforms	5	A
8905202000	Production platforms	5	A
8905209000	Other	5	A
8905901000	Light-vessels	5	A
8905902000	Fire-floats	5	A
8905903000	Floating cranes	5	A
8905904000	Generating vessels	5	A
8905905000	Salvage ships	5	A
8905906000	Work-shop vessels	5	A
8905907000	Drilling ships	5	A
8905908000	Floating docks	5	A
8905909000	Other	5	A

HSK 2015	Description	Base Rate	Staging Category
8906100000	War ships	0	A
8906900000	Other	0	A
8907100000	Inflatable rafts	5	A
8907901000	Rafts (other than subheading 8907.10)	5	A
8907902000	Tanks	5	A
8907903000	Coffer-dams	5	A
8907904000	Landing-stages	5	A
8907905000	Buoys	5	A
8907906000	Beacons	5	A
8907909000	Other	5	A
8908001000	Ship, boats and other vessels for breaking up	0	A
8908009000	Other	0	A
9001101000	Optical fibres	8	A
9001102000	Optical fibre bundles	8	A
9001103000	Optical fibre cables	8	A
9001200000	Sheets and plates of polarising material	8	A
9001300000	Contact lenses	8	A
9001401000	For vision correction	8	A
9001409000	Other	8	A
9001501000	For vision correction	8	A
9001509000	Other	8	A
9001901000	Prisms	8	A
9001902000	Mirrors	8	A
9001903000	Other lenses	8	A
9001909000	Other	8	A
9002111000	For photographic cameras.	8	A
9002119010	For movie cameras and VTR(video tape recorder) cameras	8	A
9002119020	For projectors	8	A
9002119090	Other	8	A
9002191000	For microscopes	8	A
9002192000	For astronomical telescopes	8	A
9002199000	Other	8	A
9002201000	For photographic cameras	8	A
9002209000	Other	8	A
9002901000	For photographic cameras	8	A
9002909010	Of machines and mechanical	3	A

HSK 2015	Description	Base Rate	Staging Category
	appliances for making semiconductor devices		
9002909090	Other	8	A
9003110000	Of plastics	8	A
9003191000	Made of or combined with precious metals	8	A
9003199000	Other	8	A
9003900000	Parts	8	A
9004101000	Made of or combined with precious metals	8	A
9004109000	Other	8	A
9004901010	Made of, or combined with, precious metals	8	A
9004901090	Other	8	A
9004902000	3D glasses(Active or passive)	8	A
9004909010	Made of, or combined with, precious metals	8	A
9004909090	Other	8	A
9005100000	Binoculars	8	A
9005801000	Monoculars	8	A
9005802010	Reflecting telescopes	8	A
9005802020	Astronomical refracting telescopes	8	A
9005802030	Transit instruments, equatorial or zenith telescopes and altazimuths	8	A
9005802090	Other	8	A
9005809000	Other	8	A
9005900000	Parts and accessories (including mountings)	8	A
9006100000	Cameras of a kind used for preparing printing plates or cylinders	8	A
9006301000	For subaqueous photography	8	A
9006302000	Air survey cameras	8	A
9006303000	For medical or surgical examination of internal organs	8	A
9006304000	Comparison cameras for forensic and criminological purposes	8	A
9006401000	Instant polaroid cameras	8	A
9006402000	Instant sticker cameras	8	A
9006409000	Other	8	A
9006511000	Photographic cameras for special use	8	A
9006519000	Other	8	A
9006521000	Photographic cameras for special use	8	A

HSK 2015	Description	Base Rate	Staging Category
9006529010	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	8	A
9006529090	Other	8	A
9006531000	Photographic cameras for special use	8	A
9006539010	Single use/disposable cameras	8	A
9006539020	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	8	A
9006539090	Other	8	A
9006591000	Photographic cameras for special use	8	A
9006599010	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	8	A
9006599090	Other	8	A
9006610000	Discharge lamp("electronic") flashlight apparatus	8	A
9006691000	Flashbulbs, flashcubes and the like	8	A
9006699000	Other	8	A
9006910000	For cameras	8	A
9006990000	Other	8	A
9007100000	Cameras	8	A
9007201000	For film of less than 16 mm width	8	A
9007209010	For film of less than 20 mm width	8	A
9007209020	For film of not less than 20 mm width	8	A
9007910000	For cameras	8	B
9007920000	For projectors	8	A
9008501000	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	8	A
9008502000	Other image projectors	8	A
9008503000	Photographic(other than cinematographic) enlargers and reducers	8	A
9008900000	Parts and accessories	8	A
9010101000	For photo-engraving	8	A
9010102000	For microfilm	8	A
9010109010	For the purpose of semiconductor manufacturing	0	A
9010109090	Other	8	A
9010501000	Developing apparatus for semiconductor manufacturing	0	A
9010509000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
9010600000	Projection screens	8	A
9010901010	Of the apparatus of subheading 9010.50.1000	0	A
9010901090	Other	0	A
9010909000	Other	8	A
9011101000	Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	A
9011109000	Other	8	A
9011201010	Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	A
9011201090	Other	8	A
9011209000	Other	8	A
9011801000	Polarising microscopes	8	A
9011802000	Metallurgical microscopes	8	A
9011803000	Phase contrast and interference microscopes	8	A
9011804000	Biological microscopes	8	A
9011805000	Comparison microscopes	8	A
9011809000	Other	8	A
9011901000	Of subheadings 9011.10.1000, 9011.20.1010	0	A
9011909000	Other	8	A
9012101010	Electron beam microscopes, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	A
9012101090	Other	8	A
9012102000	Diffraction apparatus	8	A
9012901000	Of subheading 9012.10.1010	0	A
9012909000	Other	8	A
9013100000	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	8	A
9013200000	Lasers, other than laser diodes	8	A
9013801110	For opto-electronic watches	8	A
9013801120	For electronic calculators	0	A
9013801130	For televisions	8	A
9013801140	For monitor	8	A

HSK 2015	Description	Base Rate	Staging Category
9013801190	Other	8	A
9013801910	For opto-electronic watches	8	A
9013801920	For electronic calculators	0	A
9013801930	For televisions	8	A
9013801990	Other	8	A
9013802000	Magnifiers, loupes, thread counters	8	A
9013803000	Door viewers (door eyes)	8	A
9013809000	Other	8	A
9013901000	Of subheading 9013.80.1120, 9013.80.1920	0	A
9013909000	Other	8	A
9014101010	For aircrafts	8	A
9014101090	Other	8	A
9014102010	For aircrafts	8	A
9014102090	Other	8	A
9014109000	Other	8	A
9014200000	Instruments and appliances for aeronautical or space navigation (other than compasses)	8	A
9014800000	Other instruments and appliances	8	A
9014901000	For aircrafts	8	A
9014909000	Other	8	A
9015100000	Rangefinders	8	A
9015200000	Theodolites and tachymeters (tacheometers)	8	A
9015300000	Levels	8	A
9015400000	Photogrammetrical surveying instruments and appliances	8	A
9015801000	For use in the field.	8	A
9015802000	For hydrographic use	8	A
9015803000	For oceanographic use	8	A
9015804000	For hydrological use	8	A
9015805000	For meteorological use	8	A
9015809000	Other	8	A
9015900000	Parts and accessories	8	A
9016001000	Direct reading balances	8	A
9016002000	Electronic balances	8	A
9016008000	Other	8	A
9016009000	Parts or accessories	8	A
9017101000	Plotters	0	A

HSK 2015	Description	Base Rate	Staging Category
9017109000	Other	8	A
9017201010	Plotters	0	A
9017201090	Other	8	A
9017202010	Plotters	0	A
9017202090	Other	8	A
9017203000	Mathematical calculating instruments	8	A
9017209000	Other	8	A
9017301000	Micrometers	8	A
9017302000	Dialgauges	8	A
9017303000	Vernier callipers	8	A
9017309000	Other	8	A
9017801000	Divided scales, measuring rod and tapes	8	A
9017809010	For the purpose of semiconductor manufacturing	0	A
9017809090	Other	8	A
9017901000	For the purpose of semiconductor manufacturing	0	A
9017909010	PCA(printed circuit assemblies) of plotters, which consist of one or more printed circuits of heading 85.34	0	A
9017909020	Flat panel displays for plotters (including LCD, EL(electro luminescence), plasma and other technologies)	0	A
9017909090	Other	8	A
9018111000	Electro-cardiographs	8	A
9018119000	Parts and accessories	8	A
9018120000	Ultrasonic scanning apparatus	8	A
9018130000	Magnetic resonance imaging apparatus	8	A
9018140000	Scintigraphic apparatus	8	A
9018191000	Electro-encephalographs	8	A
9018192000	Audiometers and similar apparatus	8	A
9018194000	Electro-tonographs	8	A
9018197000	Patient monitoring system	8	A
9018198000	Other	8	A
9018199000	Parts and accessories	8	A
9018201000	Ultra-violet or infra-red ray apparatus	8	A
9018209000	Parts and accessories	8	A
9018310000	Syringes, with or without needles	8	A

HSK 2015	Description	Base Rate	Staging Category
9018321000	Needles for injections	8	A
9018322000	Needles for sutures	8	A
9018329000	Other	8	A
9018391000	Blood transfusion set or intravenous set	8	B
9018392000	Catheters	8	B
9018398000	Other	8	B
9018399000	Parts and accessories	8	B
9018411000	Dental drill engines	8	A
9018419000	Parts and accessories	8	A
9018491000	Dental burs	8	A
9018492000	Dental units	8	A
9018493000	Scalers for treating tartar	8	A
9018498000	Other	8	A
9018499000	Parts and accessories	8	A
9018501010	Laser operated instrument	8	A
9018501090	Other	8	A
9018509000	Parts and accessories	8	A
9018901000	Pregnancy diagnostic apparatus	8	B
9018909011	Laser operated instrument	8	B
9018909019	Other	8	B
9018909020	Gynaecological or obstetrical instruments	8	B
9018909030	Endoscopes (gastrosopes, peritoneoscopes, cystoscopes and the like)	8	B
9018909040	Artificial kidney apparatus	8	B
9018909050	Dialyzers for artificial kidney apparatus	8	B
9018909060	Veterinary instrument and appliances	8	B
9018909071	Of medical, dermatologic uses	8	B
9018909079	Other	8	B
9018909080	Other	8	B
9018909090	Parts and accessories	8	B
9019101000	Mechano-therapy appliances	0	A
9019102000	Massage apparatus	0	A
9019103000	Psychological aptitude-testing apparatus	0	A
9019109000	Parts and accessories	0	A
9019201000	Ozone therapy apparatus	0	A

HSK 2015	Description	Base Rate	Staging Category
9019202000	Oxygen therapy apparatus	0	A
9019203000	Aerosol therapy apparatus	0	A
9019204000	Artificial respiration apparatus	0	A
9019208000	Other	0	A
9019209000	Parts and accessories	0	A
9020001000	Gas masks	8	A
9020008000	Other breathing appliances	8	A
9020009000	Parts and accessories	8	A
9021100000	Orthopaedic or fracture appliances	0	A
9021210000	Artificial teeth	0	A
9021290000	Other	0	A
9021310000	Artificial joints	0	A
9021390000	Other	0	A
9021400000	Hearing aids, excluding parts and accessories	0	A
9021500000	Pacemakers for stimulating heart muscles, excluding parts and accessories	0	A
9021901000	Screws, staples, pins or the like which are inserted inside the human body	0	A
9021908000	Other	0	A
9021909000	Parts and accessories	0	A
9022120000	Computed tomography apparatus	8	A
9022130000	Other, for dental uses	8	A
9022141020	Angiography units	8	A
9022141030	Bone densimeter	8	A
9022141090	Other	8	A
9022142000	For veterinary use	8	A
9022191000	For physical or chemical testing	8	A
9022192000	For industrial use	8	A
9022199000	Other	8	A
9022211010	Gamma cameras	8	A
9022211020	Linear accelerators	8	A
9022211030	Cobalt 60 therapy units	8	A
9022211090	Other	8	A
9022212000	For veterinary use	8	A
9022291000	For physical or chemical testing	8	A
9022292000	For industrial use	8	A
9022299000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
9022300000	X-ray tubes	8	A
9022901010	X-ray generators	8	A
9022901020	X-ray screens	8	A
9022901030	X-ray high tension generators	8	A
9022901090	Other	8	A
9022909000	Parts and accessories	8	A
9023001000	Models of human or animal anatomies	8	A
9023009000	Other	8	A
9024101000	Hardness testing machines	8	A
9024102000	Tensile testing machines	8	A
9024103000	Compression testing machines	8	A
9024104000	Fatigue testing machines	8	A
9024105000	Universal type testing machines	8	A
9024106000	Machines and appliances for testing adhesive strength or shear force of ball or wire of printed circuits board, semiconductor device and electronic integrated circuit	8	A
9024109000	Other	8	A
9024801010	Testing machines to detect changes in the dimensions of textile	8	A
9024801020	Abrasion testing machines	8	A
9024801090	Other	8	A
9024809010	Elasticity meters	8	A
9024809020	Plastometers	8	A
9024809090	Other	8	A
9024901000	Sensor (devices sensing a specific quantity of change, whether or not combined with equipment which convert measured signal into electrical signal)	8	A
9024909000	Other	8	A
9025111000	Clinical or veterinary thermometers	0	A
9025119000	Other	8	A
9025191000	Thermometers	8	A
9025192010	Optical pyrometers	8	A
9025192090	Other	8	A
9025801000	Hydrometers and similar floating instruments	8	A
9025802010	Mercury barometer	8	A
9025802090	Other	8	A
9025803010	Psychrometers	8	A

HSK 2015	Description	Base Rate	Staging Category
9025803020	Hair hygrometers	8	A
9025803090	Other	8	A
9025809000	Other	8	A
9025900000	Parts and accessories	8	A
9026101000	Flow meters	0	A
9026102000	Level gauges	0	A
9026109000	Other	0	A
9026201110	Liquid type	0	A
9026201120	Metallic type	0	A
9026201190	Other	0	A
9026201900	Other	0	A
9026209000	Other	0	A
9026801000	Heat meters	0	A
9026802000	Anemometers	0	A
9026809000	Other	0	A
9026900000	Parts and accessories	0	A
9027100000	Gas or smoke analysis apparatus	8	A
9027200000	Chromatographs and electrophoresis instruments	0	A
9027301000	Spectrometers	0	A
9027302000	Spectrophotometers	0	A
9027303000	Spectrograph	0	A
9027501000	Polarimeters	0	A
9027502000	Refractometers	0	A
9027503000	Colorimeters	0	A
9027504000	Luxmeters	0	A
9027509000	Other	0	A
9027801000	For physical or chemical analysis	0	A
9027802010	pH meters	0	A
9027802020	Calori meters	0	A
9027802030	Visco meters	0	A
9027802040	Expansion meters	0	A
9027802050	Exposure meters	8	A
9027802090	Other	0	A
9027901000	Microtomes	8	A
9027909010	For the purpose of semiconductor manufacturing	0	A
9027909091	For gas or smoke analysis apparatus and microtomes	8	A

HSK 2015	Description	Base Rate	Staging Category
9027909099	Other	0	A
9028101010	Of digital type	8	A
9028101090	Other	8	A
9028102000	Calibrating meters	8	A
9028201010	Of digital type	8	A
9028201090	Other	8	A
9028202000	Calibrating meters	8	A
9028301010	Not less than 50 A	8	A
9028301020	Less than 50 A	8	A
9028302000	Calibrating meters	8	A
9028900000	Parts and accessories	8	A
9029101000	Revolution counters	8	A
9029102000	Production counters	8	A
9029103000	Taximeters	8	A
9029104000	Mileometers	8	A
9029105000	Counters for indicating the working hours of machines	8	A
9029109000	Other	8	A
9029201010	Chronometric system	8	A
9029201090	Other	8	A
9029202000	Stroboscopes	8	A
9029900000	Parts and accessories	8	A
9030100000	Instruments and apparatus for measuring or detecting ionising radiations	8	A
9030201010	Of cathode-ray	8	A
9030201090	Other	8	A
9030202010	Of cathode-ray	8	A
9030202090	Other	8	A
9030310000	Multimeters without a recording device	8	A
9030320000	Multimeters with a recording device	8	A
9030331000	Voltmeters	8	A
9030332000	Ammeters	8	A
9030333000	Circuit testers	8	A
9030334000	Resistance meters	8	A
9030335000	Galvanometer	8	A
9030336000	Frequency measuring apparatus	8	A
9030339000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
9030391000	Voltmeters	8	A
9030392000	Ammeters	8	A
9030393000	Circuit testers	8	A
9030394000	Resistance meters	8	A
9030395000	Galvanometer	8	A
9030396000	Frequency measuring apparatus	8	A
9030399000	Other	8	A
9030401000	Crosstalk meter	8	A
9030402000	Gain measuring instruments	8	A
9030403000	Distortion factor meters	8	A
9030404000	Psophometers	8	A
9030409000	Other	8	A
9030820000	For measuring or checking semiconductor wafers or devices	8	A
9030840000	Other, with a recording device	8	A
9030890000	Other	8	A
9030901000	Of subheading 9030.82	0	A
9030909000	Other	8	A
9031100000	Machines for balancing mechanical parts	8	A
9031200000	Test benches	8	A
9031411000	Focimeters	0	A
9031412000	For measuring surface particulate contamination on semiconductor wafers	0	A
9031419000	Other	0	A
9031491000	Optical surface testers	8	A
9031492000	Optical goniometers or angle gauges	8	A
9031493000	Focimeters	8	A
9031494010	For the purpose of semiconductor manufacturing	0	A
9031494090	Other	8	A
9031499000	Other	8	A
9031801000	Ultrasonic fish finders	8	A
9031802000	Load-cells	8	A
9031809010	Equipment for testing the characteristics of internal combustion engines	8	A
9031809020	Gear testing machines	8	A
9031809030	Planimeters	8	A
9031809040	Spherometers	8	A

HSK 2015	Description	Base Rate	Staging Category
9031809050	Apparatus for checking textile materials	8	A
9031809060	Ultra-sonic thickness measuring instruments	8	A
9031809070	Instruments for detecting faults, cracks or other defects	8	A
9031809080	Dynamometers	8	A
9031809091	For the purpose of semiconductor manufacturing	0	A
9031809099	Other	8	A
9031901010	Of subheadings 9031.41	0	A
9031901090	Of other	0	A
9031909000	Other	8	A
9032101010	For refrigerators	8	A
9032101020	For aircraft	5	A
9032101090	Other	8	A
9032102000	Of fixed type	8	A
9032200000	Manostats	8	A
9032811010	For aircraft	5	A
9032811090	Other	8	A
9032812010	For aircraft	5	A
9032812091	Of machines and mechanical appliances for making semiconductor devices	3	A
9032812099	Other	8	A
9032819010	For aircraft	5	A
9032819090	Other	8	A
9032891010	For aircraft	5	A
9032891090	Other	8	A
9032892010	For aircraft	5	A
9032892090	Other	8	A
9032893010	For aircraft	5	A
9032893090	Other	8	A
9032899010	For aircraft	5	A
9032899090	Other	8	A
9032901000	For aircraft	5	A
9032909000	Other	8	A
9033000000	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	8	A

HSK 2015	Description	Base Rate	Staging Category
9101110000	With mechanical display only	8	A
9101191000	With opto-electronic display only	8	A
9101199000	Other	8	A
9101210000	With automatic winding	8	A
9101290000	Other	8	A
9101910000	Electrically operated	8	A
9101990000	Other	8	A
9102111000	For the blind	8	A
9102112000	With dials, bands or similar of precious metal or of metal clad with precious metal	8	A
9102119010	Battery or accumulator operated	8	A
9102119090	Other	8	A
9102121000	Battery or accumulator operated	8	A
9102129010	For the blind	8	A
9102129020	With dials, bands or similar of precious metal or of metal clad with precious metal	8	A
9102129090	Other	8	A
9102191000	Battery or accumulator operated	8	A
9102199010	For the blind	8	A
9102199020	With dials, bands or similar of precious metal or of metal clad with precious metal	8	A
9102199090	Other	8	A
9102211000	For the blind	8	A
9102212000	With dials, bands or similar of precious metal or of metal clad with precious metal	8	A
9102219000	Other	8	A
9102291000	For the blind	8	A
9102292000	With dials bands or similar of precious metal or of metal clad with precious metal.	8	A
9102299000	Other	8	A
9102911000	Stop-watches	8	A
9102912000	For the blind	8	A
9102919010	Battery or accumulator powered	8	A
9102919090	Other	8	A
9102991000	Stop-watches	8	A
9102992000	For the blind	8	A
9102999000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
9103101000	Travel clocks	8	A
9103109000	Other	8	A
9103901000	Travel clocks	8	A
9103909000	Other	8	A
9104001000	For vehicles	8	A
9104002000	For aircraft	8	A
9104004000	For vessels	8	A
9104009000	Other	8	A
9105110000	Electrically operated	8	A
9105190000	Other	8	A
9105210000	Electrically operated	8	A
9105290000	Other	8	A
9105910000	Electrically operated	8	A
9105990000	Other	8	A
9106100000	Time-registers; time-recorders	8	A
9106901000	Watchmen's telltales	8	A
9106902000	Timers	8	A
9106903000	Parking meters	8	A
9106909000	Other	8	A
9107001000	With synchronous motor	8	A
9107009000	Other	8	A
9108110000	With mechanical display only or with a device to which a mechanical display can be incorporated	5	A
9108120000	With opto-electronic display only	5	A
9108190000	Other	5	A
9108200000	With automatic winding	5	A
9108900000	Other	5	A
9109100000	Electrically operated	8	A
9109900000	Other	8	A
9110111000	Battery or accumulator powered	8	A
9110112000	With automatic winding	8	A
9110119000	Other	8	A
9110121000	Battery or accumulator powered.	8	A
9110122000	With automatic winding	8	A
9110129000	Other	8	A
9110191000	Battery or accumulator powered	8	A
9110192000	With automatic winding	8	A

HSK 2015	Description	Base Rate	Staging Category
9110199000	Other	8	A
9110901000	Battery or accumulator powered	8	A
9110909000	Other	8	A
9111100000	Cases of precious metal or of metal clad with precious metal	8	A
9111200000	Cases of base metal, whether or not gold- or silver- plated	8	A
9111800000	Other cases	8	A
9111901000	Of precious metal or metal clad with precious metal	8	A
9111909000	Other	8	A
9112200000	Cases	8	A
9112900000	Parts	8	A
9113100000	Of precious metal or of metal clad with precious metal	8	A
9113200000	Of base metal, whether or not gold- or silver- plated	8	A
9113901000	Of plastics	8	A
9113902000	Of leather or composition leather	8	A
9113909000	Other	8	A
9114100000	Springs, including hair-springs	8	A
9114300000	Dials	8	A
9114400000	Plates and bridges	8	A
9114900000	Other	8	A
9201101000	Of automatic	8	A
9201109000	Other	8	A
9201200000	Grand pianos	8	A
9201901000	Harpsichords	8	A
9201909000	Other	8	A
9202101000	Violins	8	A
9202102000	Violoncellos	8	A
9202109000	Other	8	A
9202901000	Guitars	8	A
9202902000	Harps	8	A
9202903000	Mandolines	8	A
9202904000	Banjo	8	A
9202909000	Other	8	A
9205101000	Trumpets	8	A
9205102000	Trombones	8	A
9205109000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
9205901010	Flutes	8	A
9205901020	Clarinets	8	A
9205901030	Saxophones	8	A
9205901040	Recorder	8	A
9205901090	Other	8	A
9205902010	Pipe organs	8	A
9205902020	Reed organs	8	A
9205902090	Other	8	A
9205903010	Accordions	8	A
9205903020	Melodicas	8	A
9205903090	Other	8	A
9205904000	Mouth organs	8	A
9205909000	Other	8	A
9206001000	Drums	8	A
9206002000	Xylophones	8	A
9206003000	Cymbals	8	A
9206004000	Castanets	8	A
9206005000	Maracas	8	A
9206006000	Tambourine	8	A
9206009000	Other	8	A
9207101000	Organs (including synthesizers)	8	A
9207103000	Pianos	8	A
9207109000	Other	8	A
9207901000	Guitars	8	A
9207902000	Accordions	8	A
9207903000	Rhythm box	8	A
9207909000	Other	8	A
9208100000	Musical boxes	8	A
9208901000	Fairground organs	8	A
9208902000	Mechanical street organs	8	A
9208903000	Mechanical singing birds	8	A
9208904000	Musical saws	8	A
9208909000	Other	8	A
9209301000	Of metal wire	8	A
9209309000	Other	8	A
9209910000	Parts and accessories for pianos	8	A
9209920000	Parts and accessories for the musical instruments of heading	8	A

HSK 2015	Description	Base Rate	Staging Category
	92.02		
9209940000	Parts and accessories for the musical instruments of heading 92.07	8	A
9209991000	For musical movements	8	A
9209992000	Metronomes, tuning forks and pitch pipes of all kinds	8	A
9209993000	Mechanisms for musical boxes	8	A
9209999000	Other	8	A
9301101000	Self-propelled	0	A
9301109000	Other	0	A
9301200000	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	0	A
9301901000	Fully automatic shotguns	0	A
9301902010	Bolt action	0	A
9301902020	Semi-automatic	0	A
9301902030	Fully automatic	0	A
9301902090	Other	0	A
9301903000	Machine-guns	0	A
9301904010	Fully automatic pistols	0	A
9301904090	Other	0	A
9301909000	Other	0	A
9302001010	Revolvers	0	A
9302001021	Semi-automatic	0	A
9302001029	Other	0	A
9302001030	Pistols, multiple barrel	0	A
9302001090	Other	0	A
9302009010	Revolvers	0	A
9302009021	Semi-automatic	0	A
9302009029	Other	0	A
9302009030	Pistols, multiple barrel	0	A
9302009090	Other	0	A
9303100000	Muzzle-loading firearms	8	A
9303201011	Pump-action	8	A
9303201012	Semi-automatic	8	A
9303201019	Other	8	A
9303201020	Shotguns, multiple barrel, including combination guns	8	A
9303201090	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
9303209011	Pump-action	8	A
9303209012	Semi-automatic	8	A
9303209019	Other	8	A
9303209020	Shotguns, multiple barrel, including combination guns	8	A
9303209090	Other	8	A
9303301010	Single-shot	8	A
9303301020	Semi-automatic	8	A
9303301090	Other	8	A
9303309010	Single-shot	8	A
9303309020	Semi-automatic	8	A
9303309090	Other	8	A
9303900000	Other	8	A
9304001000	Air guns	8	A
9304009000	Other	8	A
9305101010	Firing mechanisms	0	A
9305101020	Frames and receivers	0	A
9305101030	Barrels	0	A
9305101040	Pistons, locking lugs and gas buffers	0	A
9305101050	Magazines and parts thereof	0	A
9305101060	Silencers (sound moderators) and parts thereof	0	A
9305101070	Butts, grips and plates	0	A
9305101080	Slides (for pistols) and cylinders (for revolvers)	0	A
9305101090	Other	0	A
9305109010	Firing mechanisms	8	A
9305109020	Frames and receivers	8	A
9305109030	Barrels	8	A
9305109040	Pistons, locking lugs and gas buffers	8	A
9305109050	Magazines and parts thereof	8	A
9305109060	Silencers (sound moderators) and parts thereof	8	A
9305109070	Butts, grips and plates	8	A
9305109080	Slides (for pistols) and cylinders (for revolvers)	8	A
9305109090	Other	8	A
9305201000	Shotgun barrels	8	A
9305209010	Rifle barrels	8	A
9305209020	Magazines and parts thereof	8	A

HSK 2015	Description	Base Rate	Staging Category
9305209090	Other	8	A
9305911010	Firing mechanisms	0	A
9305911020	Frames and receivers	0	A
9305911030	Barrels	0	A
9305911040	Pistons, locking lugs and gas buffers	0	A
9305911050	Magazines and parts thereof	0	A
9305911060	Silencers (sound moderators) and parts thereof	0	A
9305911070	Flash eliminators and parts thereof	0	A
9305911080	Breeches, bolts (gunlocks) and bolt carriers	0	A
9305911090	Other	0	A
9305919000	Other	0	A
9305990000	Other	8	A
9306210000	Cartridges	0	A
9306290000	Other	0	A
9306301000	Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	0	A
9306309000	Other	0	A
9306900000	Other	0	A
9307000000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	0	A
9401100000	Seats of a kind used for aircraft	0	A
9401200000	Seats of a kind used for motor vehicles	8	A
9401302000	Of cane	0	A
9401303000	Covered with leather	0	A
9401309000	Other	0	A
9401401000	Of cane	0	A
9401402000	Covered with leather	0	A
9401409000	Other	0	A
9401510000	Of bamboo or rattan	0	A
9401591000	Of cane	0	A
9401599000	Other	0	A
9401611000	Covered with leather	0	A
9401619000	Other	0	A
9401691000	Covered with leather	0	A
9401699000	Other	0	A
9401711000	Covered with leather	0	A

HSK 2015	Description	Base Rate	Staging Category
9401719000	Other	0	A
9401791000	Covered with leather	0	A
9401799000	Other	0	A
9401801000	Of stone	0	A
9401809000	Other	0	A
9401901000	Of wood	8	A
9401902000	Of metal	8	A
9401909000	Other	8	A
9402101010	Dentists' chairs	0	A
9402101020	Optical chairs	0	A
9402101090	Other	0	A
9402109010	Barbers or beauty shop's chairs	0	A
9402109090	Other	0	A
9402901000	Operating tables	0	A
9402902000	Gynecologic tables	0	A
9402903000	Delivery tables	0	A
9402908000	Other	0	A
9402909000	Parts	0	A
9403100000	Metal furniture of a kind used in offices	0	A
9403201000	Beds	0	A
9403209000	Other	0	A
9403301000	Desks	0	A
9403309000	Other	0	A
9403401000	Dinner tables	8	A
9403409000	Other	8	A
9403501000	Beds	0	A
9403509000	Other	0	A
9403601010	Stationery chests	0	A
9403601020	Dressing tables	0	A
9403601030	Dressers (wardrobes)	0	A
9403601090	Other	0	A
9403609010	Stationery chests	0	A
9403609020	Dressing tables	0	A
9403609030	Dressers (wardrobes)	0	A
9403609090	Other	0	A
9403701000	Baby's step training	0	A
9403709000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
9403810000	Of bamboo or rattan	0	A
9403890000	Other	0	A
9403900000	Parts	8	A
9404100000	Mattress supports	8	A
9404210000	Of cellular rubber or plastics, whether or not covered	8	A
9404290000	Of other materials	8	A
9404300000	Sleeping bags	8	A
9404900000	Other	8	A
9405101000	Of filament lamps	8	A
9405102000	Of fluorescent lamps	8	A
9405103000	Of light-emitting diode (LED)	8	A
9405109000	Other	8	A
9405201000	Of filament lamps	8	A
9405202000	Of fluorescent lamps	8	A
9405203000	Of light-emitting diode (LED)	8	A
9405209000	Other	8	A
9405301000	Of filament lamps	8	A
9405302000	Of light-emitting diode (LED)	8	A
9405309000	Other	8	A
9405401000	Of anti-explosive type	8	A
9405402000	Of flood type	8	A
9405403000	Of street type	8	A
9405409000	Other	8	A
9405500000	Non-electrical lamps and lighting fittings	8	A
9405601000	Of neon tubes	8	A
9405602000	Of filament lamps	8	A
9405603000	Of fluorescent lamps	8	A
9405604000	Of light-emitting diode (LED)	8	A
9405609000	Other	8	A
9405911000	Of chandeliers	8	A
9405919000	Other	8	A
9405921000	Of chandeliers	8	A
9405929000	Other	8	A
9405991000	Of chandeliers	8	A
9405999000	Other	8	A
9406001000	Of wood	8	E

HSK 2015	Description	Base Rate	Staging Category
9406009010	Of plastic	8	A
9406009020	Of iron or steel	8	A
9406009030	Of aluminium	8	A
9406009090	Other	8	A
9503001100	Children's tricycles	0	A
9503001200	Scoters	0	A
9503001300	Pedal cars	0	A
9503001400	Dolls' carriages	0	A
9503001800	Other	0	A
9503001900	Parts and accessories	0	A
9503002110	Of textile materials	8	A
9503002120	Of rubbers	0	A
9503002130	Of plastics	8	A
9503002140	Of ceramics	0	A
9503002150	Of glasses	0	A
9503002160	Of wood	0	A
9503002190	Other	8	A
9503002910	Garments and accessories therefor, footwear and headgear	8	A
9503002990	Other	0	A
9503003110	Electric trains	0	A
9503003190	Accessories	0	A
9503003200	Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.00.31	0	A
9503003300	Other construction sets and constructional toys	0	A
9503003411	Of textile materials	8	A
9503003419	Other	8	A
9503003491	Of textile material	8	A
9503003492	Of rubbers	0	A
9503003493	Of plastics	8	A
9503003494	Of metal	8	A
9503003495	Of ceramics	0	A
9503003496	Of glasses	0	A
9503003497	Of wood	0	A
9503003499	Other	8	A
9503003500	Toy musical instruments and apparatus	8	A

HSK 2015	Description	Base Rate	Staging Category
9503003600	Puzzles	0	A
9503003700	Other toys, put up in sets or outfits	8	A
9503003800	Other toys and models, incorporating a motor	8	A
9503003911	Balloons, toy balls, kites and the like	8	A
9503003919	Other	8	A
9503003990	Parts and accessories (excluding those of subheading 9503.00.3190)	0	A
9504201000	Billiard tables	0	A
9504202000	Billiard balls	0	A
9504209000	Other	0	A
9504300000	Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	0	A
9504400000	Playing cards	0	A
9504501000	Video games of a kind used with a television receiver	0	A
9504509000	Other	0	A
9504901010	Pin tables	0	A
9504901020	Pin setters	0	A
9504901030	Bowling balls	0	A
9504901040	Lane	0	A
9504901050	Bowling pins	0	A
9504901090	Other	0	A
9504902000	Electronic games	0	A
9504903000	Other articles and equipment	0	A
9504909010	Of video games	0	A
9504909020	Of electronic games	0	A
9504909090	Other	0	A
9505100000	Articles for Christmas festivities	8	A
9505900000	Other	8	A
9506110000	Skis	8	A
9506120000	Ski-fastenings (ski-bindings)	8	A
9506190000	Other	8	A
9506210000	Sailboards	8	A
9506290000	Other	8	A
9506310000	Clubs, complete	8	A
9506320000	Balls	8	A
9506391000	Parts of clubs	8	A

HSK 2015	Description	Base Rate	Staging Category
9506399000	Other	8	A
9506401000	Table-tennis tables	8	A
9506402000	Table-tennis rackets	8	A
9506403000	Table-tennis balls	8	A
9506409000	Other	8	A
9506510000	Lawn-tennis rackets, whether or not strung	8	A
9506591000	Badminton rackets	8	A
9506599000	Other	8	A
9506610000	Lawn-tennis balls	8	A
9506621000	Soccer balls	8	A
9506622000	Basket balls	8	A
9506623000	Volley balls	8	A
9506624000	Hand balls	8	A
9506625000	American footballs	8	A
9506629000	Other	8	A
9506691000	Badminton shuttlecock	8	A
9506692000	Baseballs	8	A
9506699000	Other	8	A
9506700000	Ice skates and roller skates, including skating boots with skates attached	8	A
9506910000	Articles and equipment for general physical exercise, gymnastics or athletics	8	A
9506990000	Other	8	A
9507101000	Of glass fibre	8	A
9507102000	Of carbon	8	A
9507109000	Other	8	A
9507200000	Fish-hooks, whether or not snelled	8	A
9507300000	Fishing reels	8	A
9507901000	Fish landing nets and other fishing tackles	8	A
9507909000	Other	8	A
9508100000	Travelling circuses and travelling menageries	8	A
9508900000	Other	8	A
9601100000	Worked ivory and articles of ivory	8	A
9601901010	A nucleus for cultivating pearl	0	A
9601901090	Other	8	A
9601902000	Of horn	8	A

HSK 2015	Description	Base Rate	Staging Category
9601903000	Of bone	8	A
9601904000	Of coral	8	A
9601909010	A nucleus for cultivating pearl	0	A
9601909090	Other	8	A
9602001000	Gelatin capsules	8	A
9602009010	Worked vegetable carving material (for example, corozo) and articles of vegetable carving material	8	A
9602009020	Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances	8	A
9602009090	Other	8	A
9603100000	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	8	A
9603210000	Tooth brushes, including dental-plate brushes	8	A
9603290000	Other	8	A
9603300000	Artists' brushes, writing brushes and similar brushes for the application of cosmetics	8	A
9603400000	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	8	A
9603500000	Other brushes constituting parts of machines, appliances or vehicles	8	A
9603900000	Other	8	A
9604000000	Hand sieves and hand riddles.	8	A
9605000000	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	8	A
9606100000	Press-fasteners, snap-fasteners and press-studs and parts therefor	8	A
9606210000	Of plastics, not covered with textile material	8	A
9606220000	Of base metal, not covered with textile material	8	A
9606291000	Of shell-fish shell	8	A
9606299000	Other	8	A
9606300000	Button moulds and other parts of buttons; button blanks	8	A
9607110000	Fitted with chain scoops of base metal	8	A
9607191000	Of plastic	8	A
9607199000	Other	8	A
9607201000	Of base metal	8	A

HSK 2015	Description	Base Rate	Staging Category
9607202000	Of plastic	8	A
9607209000	Other	8	A
9608100000	Ball point pens	8	A
9608200000	Felt tipped and other porous-tipped pens and markers	8	A
9608301000	Fountainpens	8	A
9608309000	Other	8	A
9608401000	Propelling Pencils	8	A
9608402010	Of mechanical type	8	A
9608402090	Other	8	A
9608500000	Sets of articles from two or more of the foregoing subheadings	8	A
9608600000	Refills for ball point pens, comprising the ball point and ink-reservoir	8	A
9608911000	Pen nibs	8	A
9608912000	Nib points	8	A
9608991000	Parts	8	A
9608999000	Other	8	A
9609101000	Pencils	8	A
9609102000	Color pencils	8	A
9609103000	Crayons	8	A
9609200000	Pencil leads, black or coloured	8	A
9609901000	Crayons and oil pastels.	8	A
9609902000	Pastels	8	A
9609903010	For writing	8	A
9609903090	Other	8	A
9609909000	Other	8	A
9610001000	Slates	8	A
9610002000	Black boards	8	A
9610009000	Other	8	A
9611001000	Stamps	8	A
9611002000	Hand printing sets	8	A
9611009000	Other	8	A
9612101000	For typewriter	8	A
9612102000	For EDPS machines	8	A
9612109000	Other	8	A
9612200000	Ink-pads	8	A
9613100000	Pocket lighters, gas fuelled, non-refillable	8	A

HSK 2015	Description	Base Rate	Staging Category
9613200000	Pocket lighters, gas fuelled, refillable	8	A
9613800000	Other lighters	8	A
9613901000	Piezo-electric ignition units	8	A
9613909000	Other	8	A
9614001000	Pipes and pipe bowls	8	A
9614009000	Other	8	A
9615111000	Combs	8	A
9615119000	Other	8	A
9615191000	Combs	8	A
9615199000	Other	8	A
9615901000	Hair-pins	8	A
9615909000	Other	8	A
9616100000	Scent sprays and similar toilet sprays, and mounts and heads therefor	8	A
9616200000	Powder-puffs and pads for the application of cosmetics or toilet preparations	8	A
9617001000	Vacuum flasks	8	A
9617002000	Vacuum lunch-boxes	8	A
9617008000	Other	8	A
9617009000	Parts	8	A
9618001000	Tailors' dummies	8	A
9618002000	Automata	8	A
9618009000	Other	8	A
9619001010	Napkins and napkin liners for babies	0	A
9619001090	Other	0	A
9619002000	Of wadding of textile materials	8	B
9619003010	Of subheadings 6108.21, 6108.22, 6108.29, 6111.20, 6111.30, 6111.90, 6209.20, 6209.30, 6209.90 or 6210.50	13	B
9619003020	Of heading 6113, of subheadings 6208.91, 6208.92 or 6208.99	13	B
9619004000	Other made up textile articles, other than goods of notes 2 to chapter 63	10	B
9619009000	Other	6.5	B
9701101000	Paintings	0	A
9701102000	Drawings	0	A
9701103000	Pastels	0	A
9701900000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
9702001000	Engravings	0	A
9702002000	Prints	0	A
9702003000	Lithographs	0	A
9703001000	Sculptures	0	A
9703002000	Statuary	0	A
9704001000	Postage stamps	0	A
9704009000	Other	0	A
9705000000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	0	A
9706001000	Ceramics	0	A
9706002000	Musical instruments	0	A
9706009000	Other	0	A

Tariff Schedule of Nicaragua

SAC Code	Description	Base Rate	Staging Category
0101.21.00	- - Pure-bred breeding animals	0	A
0101.29.00	- - Other	10	A
0101.30.00	- Asses	10	A
0101.90.00	- Other	10	A
0102.21.00	- - Pure-bred breeding animals	0	A
0102.29.00	- - Other	10	A
0102.31.00	- - Pure-bred breeding animals	0	A
0102.39.00	- - Other	10	A
0102.90.10	- - Pure-bred breeding animals	0	A
0102.90.90	- - Other	10	A
0103.10.00	- Pure-bred breeding animals	0	A
0103.91.00	- - Weighing less than 50 kg	10	A
0103.92.00	- - Weighing 50 kg or more	10	A
0104.10.10	- - Pure-bred breeding animals	0	A
0104.10.90	- - Other	10	A
0104.20.10	- - Pure-bred breeding animals	0	A
0104.20.90	- - Other	10	A
0105.11.00	- - Fowls of the species Gallus domesticus	0	A
0105.12.00	- - Turkeys (gallopavus)	0	A
0105.13.00	- - Ducks	10	A
0105.14.00	- - Geese	10	A
0105.15.00	- - Guinea fowls	10	A
0105.94.00	- - Fowls of the species Gallus domesticus	10	A
0105.99.00	- - Other	10	A
0106.11.00	- - Primates	10	A
0106.12.00	- - Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walrus (mammals of the suborder Pinnipedia)	10	A
0106.13.00	- - Camels and other camelids (Camelidae)	10	A
0106.14.00	- - Rabbits and hares	10	A
0106.19.00	- - Other	10	A
0106.20.00	- Reptiles (including snakes and sea turtles)	10	A
0106.31.00	- - Birds of prey	10	A
0106.32.00	- - Psittaciformes (including parrots, parakeets, cockatoos and other macaws)	10	A
0106.33.00	- - Ostriches; emus (Dromaius novaehollandiae)	10	A
0106.39.00	- - Other	10	A
0106.41.00	- - Bees	0	A
0106.49.00	- - Other	10	A
0106.90.00	- Other	10	A
0201.10.00	- Carcasses and half-carcasses	30	X

SAC Code	Description	Base Rate	Staging Category
0201.20.00	- Other cuts with bone in	30	X
0201.30.00	- Boneless	30	I
0202.10.00	- Carcasses and half-carcasses	30	X
0202.20.00	- Other cuts with bone in	30	X
0202.30.00	- Boneless	30	I
0203.11.00	- - Carcasses and half-carcasses	15	X
0203.12.00	- - Hams, shoulders and cuts thereof, with bone in	15	X
0203.19.00	- - Other	15	X
0203.21.00	- - Carcasses and half-carcasses	15	X
0203.22.00	- - Hams, shoulders and cuts thereof, with bone in	15	X
0203.29.00	- - Other	15	X
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	15	E
0204.21.00	- - Carcasses and half-carcasses	15	E
0204.22.00	- - Other cuts with bone in	15	E
0204.23.00	- - Boneless	15	E
0204.30.00	- Carcasses and half-carcasses of lamb, frozen	15	C
0204.41.00	- - Carcasses and half-carcasses	15	E
0204.42.00	- - Other cuts with bone in	15	C
0204.43.00	- - Boneless	15	E
0204.50.00	- Meat of goats	15	E
0205.00.00	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	15	C
0206.10.00	- Of bovine animals, fresh or chilled	15	H
0206.21.00	- - Tongues	10	H
0206.22.00	- - Livers	10	H
0206.29.00	- - Other	10	H
0206.30.10	- - Skin	5	E
0206.30.90	- - Other	5	E
0206.41.00	- - Livers	5	X
0206.49.10	- - - Skin	5	A
0206.49.90	- - - Other	5	A
0206.80.00	- Other, fresh or chilled	5	A
0206.90.00	- Other, frozen	5	E
0207.11.00	- - Not cut in pieces, fresh or chilled	35	X
0207.12.00	- - Not cut in pieces, frozen	35	X
0207.13.10	- - - In paste form, mechanically boned	5	X
0207.13.91	- - - - Breasts	35	X
0207.13.92	- - - - Wings	35	X
0207.13.93	- - - - Legs, thighs, whether or not joined	164	X
0207.13.94	- - - - Pieces including legs and thighs, whether or not joined	164	X
0207.13.99	- - - - Other	35	X
0207.14.10	- - - In paste form, mechanically boned	5	X

SAC Code	Description	Base Rate	Staging Category
0207.14.91	- - - - Breasts	35	X
0207.14.92	- - - - Wings	35	X
0207.14.93	- - - - Legs, thighs, whether or not joined	164	X
0207.14.94	- - - - Pieces including legs and thighs, whether or not joined	164	X
0207.14.99	- - - - Other	35	X
0207.24.00	- - Not cut in pieces, fresh or chilled	35	E
0207.25.00	- - Not cut in pieces, frozen	35	E
0207.26.10	- - - In paste form, mechanically boned	5	E
0207.26.90	- - - Other	35	E
0207.27.10	- - - In paste form, mechanically boned	5	E
0207.27.90	- - - Other	35	E
0207.41.00	- - Not cut in pieces, fresh or chilled	15	E
0207.42.00	- - Not cut in pieces, frozen	15	E
0207.43.00	- - Fatty livers, fresh or chilled	15	E
0207.44.10	- - - In paste form, mechanically boned	5	E
0207.44.90	- - - Other	15	E
0207.45.10	- - - In paste form, mechanically boned	5	E
0207.45.90	- - - Other	15	E
0207.51.00	- - Not cut in pieces, fresh or chilled	15	E
0207.52.00	- - Not cut in pieces, frozen	15	E
0207.53.00	- - Fatty livers, fresh or chilled	15	E
0207.54.10	- - - In paste form, mechanically boned	5	E
0207.54.90	- - - Other	15	E
0207.55.10	- - - In paste form, mechanically boned	5	E
0207.55.90	- - - Other	15	E
0207.60.10	- - Not cut in pieces, fresh or chilled	15	E
0207.60.20	- - Not cut in pieces, frozen	15	E
0207.60.30	- - Fatty livers, fresh or chilled	15	E
0207.60.41	- - - In paste form, mechanically boned	5	E
0207.60.49	- - - Other	15	E
0207.60.51	- - - In paste form, mechanically boned	5	E
0207.60.59	- - - Other	15	E
0208.10.00	- Of rabbits or hares	15	A
0208.30.00	- Of primates	15	A
0208.40.00	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	15	A
0208.50.00	- Of reptiles (including snakes and sea turtles)	15	A
0208.60.00	- Of camels and other camelids (Camelidae)	15	A
0208.90.10	- - Frogs' legs	15	A
0208.90.90	- - Other	15	A
0209.10.10	- - Bacon	15	X

SAC Code	Description	Base Rate	Staging Category
0209.10.20	- - Pig fat	5	X
0209.90.00	- Other	15	X
0210.11.00	- - Hams, shoulders and cuts thereof, with bone in	15	X
0210.12.00	- - Bellies (streaky) and cuts thereof	15	X
0210.19.00	- - Other	15	X
0210.20.00	- Meat of bovine animals	15	E
0210.91.00	- - Of primates	10	A
0210.92.10	- - - Of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	15	A
0210.92.90	- - - Other	10	A
0210.93.00	- - Of reptiles (including snakes and sea turtles)	10	A
0210.99.10	- - - Poultry livers, salted or in brine	15	E
0210.99.20	- - - Poultry livers, dried or smoked	15	E
0210.99.30	- - - Flours and meals of meat or meat offal	10	E
0210.99.90	- - - Other	15	E
0301.11.00	- - Freshwater	15	E
0301.19.00	- - Other	15	E
0301.91.10	- - - Fry for restocking	0	A
0301.91.90	- - - Other	10	E
0301.92.10	- - - Fry for restocking	0	A
0301.92.90	- - - Other	10	E
0301.93.10	- - - Fry for restocking	5	C
0301.93.90	- - - Other	10	E
0301.94.00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	0	A
0301.95.00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	0	A
0301.99.10	- - - Fry for restocking	0	A
0301.99.91	- - - - Tuna (of the genus <i>Thunnus</i> , excluding <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> and <i>Thunnus maccoyii</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.) and mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	0	A
0301.99.99	- - - - Other	10	E
0302.11.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15	E
0302.13.00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	10	E
0302.14.00	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10	E
0302.19.00	- - Other	10	E
0302.21.00	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	10	E
0302.22.00	- - Plaice (<i>Pleuronectes platessa</i>)	10	E
0302.23.00	- - Sole (<i>Solea</i> spp.)	10	E
0302.24.00	- - Turbots (<i>Psetta maxima</i>)	10	E

SAC Code	Description	Base Rate	Staging Category
0302.29.00	- - Other	10	E
0302.31.00	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	0	A
0302.32.00	- - Yellowfin tunas (<i>Thunnus albacares</i>)	0	A
0302.33.00	- - Skipjack or stripe-bellied bonito	0	A
0302.34.00	- - Bigeye tunas (<i>Thunnus obesus</i>)	0	A
0302.35.00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	0	A
0302.36.00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	0	A
0302.39.00	- - Other	0	A
0302.41.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10	E
0302.42.00	- - Anchovies (<i>Engraulis</i> spp.)	15	E
0302.43.00	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	0	A
0302.44.00	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	10	E
0302.45.00	- - Jack and horse mackerel (<i>Trachurus</i> spp.)	15	E
0302.46.00	- - Cobia (<i>Rachycentron canadum</i>)	15	E
0302.47.00	- - Swordfish (<i>Xiphias gladius</i>)	15	E
0302.51.00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10	E
0302.52.00	- - Haddock (<i>Melanogrammus aeglefinus</i>)	10	E
0302.53.00	- - Coalfish (<i>Pollachius virens</i>)	10	E
0302.54.00	- - Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	15	E
0302.55.00	- - Alaska pollock (<i>Theragra chalcogramma</i>)	15	E
0302.56.00	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	15	E
0302.59.00	- - Other	15	E
0302.71.00	- - Tilapias (<i>Oreochromis</i> spp.)	15	G
0302.72.00	- - Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	15	E
0302.73.00	- - Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	15	E
0302.74.00	- - Eels (<i>Anguilla</i> spp.)	10	E
0302.79.00	- - Other	15	E
0302.81.00	- - Dogfish and other sharks	10	E
0302.82.00	- - Rays and skates (<i>Rajidae</i>)	15	E
0302.83.00	- - Antarctic toothfish and Patagonian toothfish (<i>Dissostichus</i> spp.)	15	E
0302.84.00	- - Seabass (<i>Dicentrarchus</i> spp.)	15	E
0302.85.00	- - Seabream (<i>Sparidae</i>)	15	E
0302.89.10	- - - Snappers (<i>Lutjanus</i> spp.)	15	E
0302.89.20	- - - Dolphin fish (<i>Coryphaena hippurus</i>)	15	E
0302.89.30	- - - Groupers (<i>Epinephelus</i> spp., <i>Paralabrax</i> spp.)	15	E
0302.89.40	- - - Croakers (<i>Sciaena</i> spp.)	15	E
0302.89.50	- - - Spearfishes (<i>Makaira</i> spp., <i>Tetrapturus</i> spp.)	15	E
0302.89.60	- - - Tilapias, other than those included in tariff subdivision 0302.71.00	15	G
0302.89.70	- - - Dusky sea-perch (<i>Epinephelus guaza</i>)	15	E
0302.89.90	- - - Other	15	E

SAC Code	Description	Base Rate	Staging Category
0302.90.00	- Livers and roes	5	C
0303.11.00	- - Red salmon (<i>Oncorhynchus nerka</i>)	10	E
0303.12.00	- - Other Pacific salmon (<i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	10	E
0303.13.00	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10	E
0303.14.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15	E
0303.19.00	- - Other	10	E
0303.23.00	- - Tilapias (<i>Oreochromis</i> spp.)	10	G
0303.24.00	- - Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	10	E
0303.25.00	- - Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp. <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	10	E
0303.26.00	- - Eels (<i>Anguilla</i> spp.)	10	E
0303.29.00	- - Other	10	E
0303.31.00	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	10	E
0303.32.00	- - Plaice (<i>Pleuronectes platessa</i>)	10	E
0303.33.00	- - Sole (<i>Solea</i> spp.)	10	E
0303.34.00	- - Turbots (<i>Psetta maxima</i>)	10	E
0303.39.00	- - Other	10	E
0303.41.00	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	0	A
0303.42.00	- - Yellowfin tunas (<i>Thunnus albacares</i>)	0	A
0303.43.00	- - Skipjack or stripe-bellied bonito	0	A
0303.44.00	- - Bigeye tunas (<i>Thunnus obesus</i>)	0	A
0303.45.00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	0	A
0303.46.00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	0	A
0303.49.00	- - Other	0	A
0303.51.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10	E
0303.53.00	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	0	A
0303.54.00	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	0	A
0303.55.00	- - Jack and horse mackerel (<i>Trachurus</i> spp.)	10	E
0303.56.00	- - Cobia (<i>Rachycentron canadum</i>)	10	E
0303.57.00	- - Swordfish (<i>Xiphias gladius</i>)	10	E
0303.63.00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10	E
0303.64.00	- - Haddock (<i>Melanogrammus aeglefinus</i>)	10	E
0303.65.00	- - Coalfish (<i>Pollachius virens</i>)	10	E
0303.66.00	- - Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10	E
0303.67.00	- - Alaska pollock (<i>Theragra chalcogramma</i>)	10	E
0303.68.00	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	10	E
0303.69.00	- - Other	10	E
0303.81.00	- - Dogfish and other sharks	10	E

SAC Code	Description	Base Rate	Staging Category
0303.82.00	- - Rays and skates (Rajidae)	10	E
0303.83.00	- - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.)	10	E
0303.84.00	- - Sea bass (Dicentrarchus spp.)	15	E
0303.89.00	- - Other	10	E
0303.90.00	- Livers and roes	5	C
0304.31.00	- - Tilapias (Oreochromis spp.)	15	G
0304.32.00	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	15	E
0304.33.00	- - Nile Perch (Lates niloticus)	15	E
0304.39.00	- - Other	15	E
0304.41.00	- - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) Atlantic Salmon (Salmo salar) and Danube salmon (Hucho hucho)	15	E
0304.42.00	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae Oncorhynchus apache, and Oncorhynchus chrysogaster)	15	E
0304.43.00	- - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	15	E
0304.44.00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	15	E
0304.45.00	- - Swordfish (Xiphias gladius)	15	E
0304.46.00	- - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.)	15	E
0304.49.00	- - Other	15	E
0304.51.00	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharygodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	15	G
0304.52.00	- - Salmonidae	15	E
0304.53.00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	15	E
0304.54.00	- - Swordfish (Xiphias gladius)	15	E
0304.55.00	- - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.)	15	E
0304.59.00	- - Other	15	E
0304.61.00	- - Tilapias (Oreochromis spp.)	15	G
0304.62.00	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	15	E
0304.63.00	- - Nile Perch (Lates niloticus)	15	E
0304.69.00	- - Other	15	E
0304.71.00	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	15	E
0304.72.00	- - Haddock (Melanogrammus aeglefinus)	15	E
0304.73.00	- - Coalfish (Pollachius virens)	15	E
0304.74.00	- - Hake (Merluccius spp., Urophycis spp.)	15	E
0304.75.00	- - Alaska pollock (Theragra chalcogramma)	15	E
0304.79.00	- - Other	15	E

SAC Code	Description	Base Rate	Staging Category
0304.81.00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>) Atlantic Salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	15	E
0304.82.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15	E
0304.83.00	- - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	15	E
0304.84.00	- - Swordfish (<i>Xiphias gladius</i>)	15	E
0304.85.00	- - Antarctic toothfish and Patagonian toothfish (<i>Dissostichus</i> spp.)	15	E
0304.86.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15	E
0304.87.00	- - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>)	15	E
0304.89.10	- - - Snappers (<i>Lutjanus</i> spp.)	15	E
0304.89.20	- - - Dolphin fish (<i>Coryphaena hippurus</i>)	15	E
0304.89.30	- - - Groupers (<i>Epinephelus</i> spp., <i>Paralabrax</i> spp.)	15	E
0304.89.40	- - - Croakers (<i>Sciaena</i> spp.)	15	E
0304.89.50	- - - Spearfishes (<i>Makaria</i> spp., <i>Tetrapturus</i> spp.)	15	E
0304.89.60	- - - Tilapias, other than those included in tariff subdivision 0304.61.00	15	G
0304.89.70	- - - Dusky sea-perch (<i>Epinephelus guaza</i>)	15	E
0304.89.90	- - - Other	15	E
0304.91.00	- - Swordfish (<i>Xiphias gladius</i>)	15	E
0304.92.00	- - Antarctic toothfish and Patagonian toothfish (<i>Dissostichus</i> spp.)	15	E
0304.93.00	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharygodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	15	G
0304.94.00	- - Alaska pollock (<i>Theragra chalcogramma</i>)	15	E
0304.95.00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouroidae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska pollock (<i>Theragra chalcogramma</i>)	15	E
0304.99.00	- - Other	15	E
0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	0	A
0305.20.00	- Livers and roes of fish, dried, smoked, salted or in brine	10	E
0305.31.00	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharygodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	15	G
0305.32.00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouroidae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	15	E
0305.39.00	- - Other	15	E
0305.41.00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	15	E
0305.42.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15	E

SAC Code	Description	Base Rate	Staging Category
0305.43.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15	E
0305.44.00	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharygodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	15	G
0305.49.00	- - Other	15	E
0305.51.00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	15	E
0305.59.00	- - Other	15	E
0305.61.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15	E
0305.62.00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	15	E
0305.63.00	- - Anchovies (<i>Engraulis</i> spp.)	15	E
0305.64.00	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharygodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	15	G
0305.69.00	- - Other	15	E
0305.71.00	- - Shark fins	15	E
0305.72.00	- - Fish heads, tails and maws	15	E
0305.79.00	- - Other	15	E
0306.11.11	- - - - Whole, not smoked	10	E
0306.11.12	- - - - Heads, not smoked	10	E
0306.11.13	- - - - Tails, not smoked	10	E
0306.11.14	- - - - Whole, heads and tails, smoked, whether or not cooked before or during the smoking process	15	C
0306.11.21	- - - - Smoked, whether or not cooked before or during the smoking process	15	B
0306.11.29	- - - - Other	10	E
0306.12.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	B
0306.12.90	- - - Other	10	E
0306.14.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.14.90	- - - Other	10	X
0306.15.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.15.90	- - - Other	10	E
0306.16.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.16.90	- - - Other	10	E
0306.17.11	- - - - Cultivated, not smoked	10	E
0306.17.12	- - - - Cultivated, smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	G
0306.17.13	- - - - Other, smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	G
0306.17.19	- - - - Other	10	E

SAC Code	Description	Base Rate	Staging Category
0306.17.91	- - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	G
0306.17.99	- - - - Other	10	E
0306.19.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.19.90	- - - Other, including flours, meals and pellets of crustaceans, fit for human consumption	10	E
0306.21.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.21.90	- - - Other	10	E
0306.22.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.22.90	- - - Other	10	E
0306.24.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.24.90	- - - Other	10	E
0306.25.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.25.90	- - - Other	10	E
0306.26.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	B
0306.26.90	- - - Other	10	E
0306.27.10	- - - Larvae for restocking	0	A
0306.27.91	- - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	F
0306.27.99	- - - - Other	10	E
0306.29.10	- - - Flours, meals and pellets	10	E
0306.29.91	- - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0306.29.99	- - - - Other	10	E
0307.11.00	- - Live, fresh or chilled	10	E
0307.19.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.19.90	- - - Other	10	E
0307.21.00	- - Live, fresh or chilled	10	E
0307.29.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.29.90	- - - Other	10	E
0307.31.00	- - Live, fresh or chilled	10	E
0307.39.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.39.90	- - - Other	10	E
0307.41.00	- - Live, fresh or chilled	10	E
0307.49.11	- - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	G
0307.49.19	- - - - Other	0	A
0307.49.91	- - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	G
0307.49.99	- - - - Other	10	E

SAC Code	Description	Base Rate	Staging Category
0307.51.00	- - Live, fresh or chilled	10	E
0307.59.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.59.90	- - - Other	10	E
0307.60.10	- - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.60.90	- - Other	10	E
0307.71.00	- - Live, fresh or chilled	10	E
0307.79.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.79.90	- - - Other	10	E
0307.81.00	- - Live, fresh or chilled	10	E
0307.89.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.89.90	- - - Other	10	E
0307.91.00	- - Live, fresh or chilled	10	E
0307.99.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0307.99.90	- - - Other	10	E
0308.11.00	- - Live, fresh or chilled	10	E
0308.19.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0308.19.90	- - - Other	10	E
0308.21.00	- - Live, fresh or chilled	10	E
0308.29.10	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0308.29.90	- - - Other	10	E
0308.30.10	- - Live, fresh or chilled	10	E
0308.30.91	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	E
0308.30.99	- - - Other	10	E
0308.90.10	- - Live, fresh or chilled	10	A
0308.90.91	- - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process	15	C
0308.90.99	- - - Other	10	C
0401.10.00	- Of a fat content, by weight, not exceeding 1%	15	X
0401.20.00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	15	X
0401.40.00	- Of a fat content, by weight, exceeding 6% but not exceeding 10%	15	X
0401.50.00	- Of a fat content, by weight, exceeding 10%	15	X
0402.10.00	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	60	X
0402.21.11	- - - - In containers of a net content of less than 3 kg	60	X
0402.21.12	- - - - In containers of a net content of 3 kg or more	60	X
0402.21.21	- - - - In containers of a net content of less than 5 kg	60	X
0402.21.22	- - - - In containers of a net content of 5 kg or more	60	X
0402.29.00	- - Other	60	X

SAC Code	Description	Base Rate	Staging Category
0402.91.10	- - - Evaporated milk	10	X
0402.91.20	- - - Cream	40	X
0402.91.90	- - - Other	15	X
0402.99.10	- - - Condensed milk	10	X
0402.99.90	- - - Other	15	X
0403.10.10	- - Fermented milk, heat-treated, in powder	40	X
0403.10.90	- - Other	40	X
0403.90.10	- - Buttermilk	15	X
0403.90.90	- - Other	15	X
0404.10.00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	0	A
0404.90.00	- Other	10	X
0405.10.00	- Butter	40	X
0405.20.00	- Dairy spreads	15	X
0405.90.10	- - Butter oil	5	C
0405.90.90	- - Other	15	X
0406.10.10	- - Mozzarella cheese	40	X
0406.10.90	- - Other	40	X
0406.20.10	- - Cheddar type, dried	0	A
0406.20.20	- - Mozzarella cheese	35	X
0406.20.90	- - Other	35	X
0406.30.00	- Processed cheese, not grated or powdered	40	X
0406.40.00	- Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti	15	X
0406.90.20	- - Cheddar type, in blocks or slabs	5	X
0406.90.90	- - Other	40	X
0407.11.00	- - Of fowls of the species Gallus domesticus	0	A
0407.19.00	- - Other	0	A
0407.21.00	- - Of fowls of the species Gallus domesticus	15	X
0407.29.10	- - - Of ostrich	10	E
0407.29.90	- - - Other	15	E
0407.90.10	- - Of ostrich	10	E
0407.90.90	- - Other	15	G
0408.11.00	- - Dried	10	X
0408.19.00	- - Other	10	X
0408.91.00	- - Dried	10	X
0408.99.00	- - Other	10	X
0409.00.00	NATURAL HONEY	15	G
0410.00.00	EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	15	C
0501.00.00	UNWORKED HAIR, WHETHER OR NOT WASHED OR DEFATTED; WASTE OF HAIR	5	A
0502.10.00	- Pigs', hogs' or boars' bristles and waste thereof	0	A
0502.90.00	- Other	5	A

SAC Code	Description	Base Rate	Staging Category
0504.00.10	- Of bovine	5	A
0504.00.20	- Of swine, sheep or lamb	5	A
0504.00.90	- Other	5	A
0505.10.00	- Feathers of the kind used for stuffing; down	5	A
0505.90.00	- Other	5	A
0506.10.00	- Ossein and bones treated with acid	5	A
0506.90.00	- Other	5	A
0507.10.00	- Ivory; ivory powder and waste	5	A
0507.90.00	- Other	5	A
0508.00.00	CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE-BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF	5	A
0510.00.00	AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PRESERVED	0	A
0511.10.00	- Bovine semen	0	A
0511.91.10	- - - Roes and milt	0	A
0511.91.90	- - - Other	5	A
0511.99.10	- - - Fertilised eggs	0	A
0511.99.20	- - - Natural sponges of animal origin	5	A
0511.99.90	- - - Other	5	A
0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0	A
0601.20.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	0	A
0602.10.00	- Unrooted cuttings and slips	0	A
0602.20.10	- - Seedlings	10	C
0602.20.90	- - Other	0	A
0602.30.00	- Rhododendrons and azaleas, grafted or not	0	A
0602.40.00	- Roses, grafted or not	0	A
0602.90.10	- - Young vegetable or tobacco plants	10	C
0602.90.90	- - Other	0	A
0603.11.00	- - Roses	15	E
0603.12.00	- - Carnations	15	E
0603.13.00	- - Orchids	15	E
0603.14.00	- - Chrysanthemums	15	E
0603.15.00	- - Lilies (Lilium spp.)	15	E
0603.19.10	- - - Ginger lilies	15	E
0603.19.20	- - - Bird-of-paradise flowers	15	E
0603.19.30	- - - Calla lilies	15	E
0603.19.50	- - - Sysophilia	15	E
0603.19.60	- - - Gerberas	15	E

SAC Code	Description	Base Rate	Staging Category
0603.19.70	- - - Statice	15	E
0603.19.80	- - - Astromerias	15	E
0603.19.91	- - - - Agapanthus	15	E
0603.19.92	- - - - Gladioli	15	E
0603.19.93	- - - - Anthurium flowers	15	E
0603.19.94	- - - - Heliconias	15	E
0603.19.99	- - - - Other	15	E
0603.90.10	- - Flower arrangements	15	E
0603.90.90	- - Other	15	E
0604.20.10	- - Mosses and lichens	15	C
0604.20.20	- - Arrangements	15	C
0604.20.90	- - Other	15	C
0604.90.10	- - Mosses and lichens	15	C
0604.90.20	- - Arrangements	15	C
0604.90.90	- - Other	15	C
0701.10.00	- For sowing	0	A
0701.90.00	- Other	15	X
0702.00.00	TOMATOES, FRESH OR CHILLED	15	E
0703.10.11	- - - Yellow	15	X
0703.10.12	- - - White	15	X
0703.10.13	- - - Red	15	X
0703.10.19	- - - Other	15	X
0703.10.20	- - Shallots	15	G
0703.20.00	- Garlic	15	E
0703.90.00	- Leeks and other alliaceous vegetables	15	E
0704.10.00	- Cauliflowers and headed broccoli	15	E
0704.20.00	- Brussels sprouts	15	E
0704.90.00	- Other	15	E
0705.11.00	- - Cabbage lettuce (head lettuce)	15	E
0705.19.00	- - Other	15	E
0705.21.00	- - Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	15	E
0705.29.00	- - Other	15	E
0706.10.00	- Carrots and turnips	15	X
0706.90.00	- Other	15	C
0707.00.00	CUCUMBERS AND GHERKINS, FRESH OR CHILLED	15	G
0708.10.00	- Peas (<i>Pisum sativum</i>)	15	G
0708.20.00	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	15	C
0708.90.00	- Other	15	C
0709.20.00	- Asparagus	15	E
0709.30.00	- Aubergines (egg-plants)	15	E
0709.40.00	- Celery other than celeriac	15	C
0709.51.00	- - Mushrooms of the genus <i>Agaricus</i>	5	C

SAC Code	Description	Base Rate	Staging Category
0709.59.00	- - Other	5	C
0709.60.10	- - Sweet peppers	15	X
0709.60.20	- - Chillies (<i>Capsicum frutescens</i> L.)	15	G
0709.60.90	- - Other	15	G
0709.70.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15	E
0709.91.00	- - Globe artichokes	15	C
0709.92.00	- - Olives	15	E
0709.93.10	- - - Squash	15	E
0709.93.20	- - - Pumpkins	15	E
0709.93.90	- - - Other	15	E
0709.99.10	- - - Sweet corn	15	G
0709.99.20	- - - Chayote	15	G
0709.99.30	- - - Okras	15	F
0709.99.90	- - - Other	15	E
0710.10.00	- Potatoes	15	X
0710.21.00	- - Peas (<i>Pisum sativum</i>)	15	G
0710.22.00	- - Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	15	C
0710.29.00	- - Other	15	E
0710.30.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15	E
0710.40.00	- Sweet corn	15	E
0710.80.00	- Other vegetables	15	E
0710.90.00	- Mixtures of vegetables	15	H
0711.20.00	- Olives	0	A
0711.40.00	- Cucumbers and gherkins	15	E
0711.51.00	- - Mushrooms of the genus <i>Agaricus</i>	0	A
0711.59.00	- - Other	0	A
0711.90.20	- - Onions	15	X
0711.90.30	- - Capers	0	A
0711.90.90	- - Others, including mixtures of vegetables	15	E
0712.20.10	- - Powdered, in containers of a net content of 5 kg or more	5	C
0712.20.90	- - Other	15	C
0712.31.00	- - Mushrooms of the genus <i>Agaricus</i>	5	C
0712.32.00	- - Wood ears (<i>Auricularia</i> spp.)	5	C
0712.33.00	- - Jelly fungi (<i>Tremella</i> spp.)	5	C
0712.39.00	- - Other	5	C
0712.90.10	- - Tomatoes, parsley, marjoram or garlic, powdered, in containers of a net content of 5 kg or more	5	E
0712.90.20	- - Kernels of Sweet corn (<i>Zea Mays</i> var <i>saccharata</i>), seed	0	A
0712.90.90	- - Others, including mixtures of vegetables	15	E
0713.10.10	- - Seed	0	A
0713.10.90	- - Other	15	E
0713.20.00	- Chickpeas (<i>garbanzos</i>)	10	E

SAC Code	Description	Base Rate	Staging Category
0713.31.10	- - - Of the species <i>Vigna mungo</i> (L.) Hepper	15	G
0713.31.90	- - - Other	15	G
0713.32.00	- - Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	30	X
0713.33.10	- - - Black	30	X
0713.33.20	- - - White	20	G
0713.33.30	- - - "Ejotero" beans (<i>Phaseolus vulgaris</i>), for sowing	0	A
0713.33.40	- - - Red beans	20	X
0713.33.90	- - - Other	20	G
0713.34.00	- - Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	15	E
0713.35.00	- - Cowpeas (<i>Vigna unguiculata</i>)	15	E
0713.39.10	- - - Runner beans (<i>Phaseolus coccinius</i>)	15	E
0713.39.20	- - - Lima beans (<i>Phaseolus lunatus</i>)	15	E
0713.39.90	- - - Other	15	E
0713.40.00	- Lentils	15	E
0713.50.00	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) horse beans (<i>Vicia faba</i> var. <i>equina</i>), and field beans (<i>Vicia faba</i> var. <i>minor</i>)	15	E
0713.60.00	- Pigeon peas (<i>Cajanus cajan</i>)	15	E
0713.90.00	- Other	15	C
0714.10.00	- Cassava (manioc) roots	15	E
0714.20.00	- Sweet potatoes	15	X
0714.30.10	- - Cush-cush yams (<i>Dioscorea trifida</i>)	15	X
0714.30.20	- - White yams (<i>Dioscorea alata</i>)	15	X
0714.30.90	- - Other	15	X
0714.40.10	- - Dasheens (<i>Colocasia esculenta</i>)	15	X
0714.40.90	- - Other	15	X
0714.50.10	- - Yautia (<i>Xanthosoma sagittifolium</i>)	15	H
0714.50.90	- - Other	15	H
0714.90.00	- Other	15	X
0801.11.00	- - Dried	10	A
0801.12.00	- - In the inner shell (endocarp)	15	A
0801.19.00	- - Other	15	A
0801.21.00	- - In shell	15	A
0801.22.00	- - Shelled	15	A
0801.31.00	- - In shell	15	E
0801.32.00	- - Shelled	15	E
0802.11.00	- - In shell	0	A
0802.12.00	- - Shelled	0	A
0802.21.00	- - In shell	0	A
0802.22.00	- - Shelled	0	A
0802.31.00	- - In shell	15	E
0802.32.00	- - Shelled	15	E
0802.41.00	- - In shell	15	E

SAC Code	Description	Base Rate	Staging Category
0802.42.00	- - Shelled	15	E
0802.51.00	- - In shell	0	A
0802.52.00	- - Shelled	0	A
0802.61.00	- - In shell	15	G
0802.62.00	- - Shelled	15	G
0802.70.00	- Kola nuts (Cola spp.)	15	E
0802.80.00	- Areca nuts	15	E
0802.90.00	- Other	15	G
0803.10.00	- Plantains	15	C
0803.90.11	- - - Fresh	15	C
0803.90.12	- - - Dried	15	C
0803.90.90	- - Other	15	C
0804.10.00	- Dates	15	C
0804.20.00	- Figs	15	C
0804.30.00	- Pineapples	15	D
0804.40.00	- Avocados	15	E
0804.50.10	- - Mangoes	15	D
0804.50.20	- - Guavas and mangosteens	15	C
0805.10.00	- Oranges	15	X
0805.20.00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	15	X
0805.40.00	- Grapefruit or pomelos	15	G
0805.50.00	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	15	H
0805.90.00	- Other	15	X
0806.10.00	- Fresh	15	E
0806.20.00	- Dried, including raisins	0	A
0807.11.00	- - Watermelons	15	G
0807.19.00	- - Other	15	C
0807.20.00	- Papaws (papayas)	15	G
0808.10.00	- Apples	15	C
0808.30.00	- Pears	15	E
0808.40.00	- Quinces	15	A
0809.10.00	- Apricots	15	A
0809.21.00	- - Sour cherries (Prunus cerasus)	15	A
0809.29.00	- - Other	15	E
0809.30.00	- Peaches, including nectarines	15	E
0809.40.00	- Plums and sloes	15	A
0810.10.00	- Strawberries	15	E
0810.20.00	- Raspberries, blackberries, mulberries and loganberries	15	E
0810.30.00	- Black, white or red currants and gooseberries	15	C
0810.40.00	- Cranberries, bilberries and other fruits of the genus Vaccinium	15	C
0810.50.00	- Kiwifruit	15	E

SAC Code	Description	Base Rate	Staging Category
0810.60.00	- Durians	15	A
0810.70.00	- Persimmons	15	C
0810.90.10	- - Soursops (<i>Annona muricata</i>)	15	E
0810.90.20	- - Sweetsops (<i>Annona squamosa</i>)	15	E
0810.90.30	- - Passion fruit (<i>Passiflora edulis</i> var. <i>flavicarpa</i>)	15	E
0810.90.40	- - Granadillas (<i>Passiflora edulis</i> var. <i>sims</i>)	15	E
0810.90.51	- - - Red, unshelled	15	E
0810.90.52	- - - Yellow, unshelled	15	E
0810.90.53	- - - Other, unshelled	15	E
0810.90.54	- - - Shelled	15	E
0810.90.70	- - Rambutan (<i>Nephelium lappaceum</i>)	15	E
0810.90.90	- - Other	15	E
0811.10.00	- Strawberries	15	C
0811.20.00	- Raspberries, blackberries, mulberries, loganberries and currants	15	C
0811.90.00	- Other	15	E
0812.10.10	- - Morello cherries	0	A
0812.10.90	- - Other	10	A
0812.90.10	- - Strawberries	15	C
0812.90.90	- - Other	15	C
0813.10.00	- Apricots	15	C
0813.20.00	- Prunes	15	C
0813.30.10	- - In pieces	15	E
0813.30.90	- - Other	15	E
0813.40.00	- Other fruit	15	E
0813.50.00	- Mixtures of nuts or dried fruits of this Chapter	15	E
0814.00.00	PEEL OF CITRUS FRUIT, MELONS OR WATERMELONS, FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS	15	C
0901.11.10	- - - Raw, in berries	10	X
0901.11.20	- - - Parchment coffee	15	X
0901.11.30	- - - Caf� oro (unroasted coffee beans)	15	X
0901.11.90	- - - Other	15	X
0901.12.00	- - Decaffeinated	15	X
0901.21.00	- - Not decaffeinated	15	X
0901.22.00	- - Decaffeinated	15	X
0901.90.00	- Other	15	X
0902.10.00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	15	E
0902.20.00	- Other green tea (not fermented)	15	E
0902.30.00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	15	E
0902.40.00	- Other black tea (fermented) and other partly fermented tea	15	E
0903.00.00	MATE	15	A

SAC Code	Description	Base Rate	Staging Category
0904.11.10	- - - Black pepper	10	C
0904.11.90	- - - Other	0	A
0904.12.00	- - Crushed or ground	5	G
0904.21.00	- - Dried, neither crushed nor ground	10	C
0904.22.00	- - Crushed or ground	5	C
0905.10.00	- Neither crushed nor ground	10	C
0905.20.00	- Crushed or ground	10	A
0906.11.00	- - Cinnamon (Cinnamomum zeylanicum Blume)	0	A
0906.19.00	- - Other	0	A
0906.20.00	- Crushed or ground	10	F
0907.10.00	- Neither crushed nor ground	0	A
0907.20.00	- Crushed or ground	0	A
0908.11.00	- - Neither crushed nor ground	0	A
0908.12.00	- - Crushed or ground	0	A
0908.21.00	- - Neither crushed nor ground	0	A
0908.22.00	- - Crushed or ground	0	A
0908.31.10	- - - Amoms	10	A
0908.31.20	- - - Cardamoms	15	A
0908.32.10	- - - Amoms	10	A
0908.32.20	- - - Cardamoms	15	A
0909.21.00	- - Neither crushed nor ground	0	A
0909.22.00	- - Crushed or ground	0	A
0909.31.00	- - Neither crushed nor ground	0	A
0909.32.00	- - Crushed or ground	0	A
0909.61.10	- - - Seeds os anise or badian	0	A
0909.61.20	- - - Seeds of caraway	0	A
0909.61.30	- - - Seeds of fennel; juniper berries	0	A
0909.62.10	- - - Seeds os anise or badian	0	A
0909.62.20	- - - Seeds of caraway	0	A
0909.62.30	- - - Seeds of fennel; juniper berries	0	A
0910.11.10	- - - Dried	10	C
0910.11.90	- - - Other	10	C
0910.12.10	- - - Dried	10	C
0910.12.90	- - - Other	10	C
0910.20.00	- Saffron	10	C
0910.30.00	- Turmeric (curcuma)	10	A
0910.91.00	- - Mixtures referred to in Note 1 b) to this Chapter	10	C
0910.99.10	- - - Thyme	10	G
0910.99.20	- - - Bay leaves	10	C
0910.99.30	- - - Curry	10	C
0910.99.90	- - - Other	10	C
1001.11.00	- - Seed	0	A

SAC Code	Description	Base Rate	Staging Category
1001.19.00	- - Other	0	A
1001.91.00	- - Seed	0	A
1001.99.00	- - Other	0	A
1002.10.00	- Seed	0	A
1002.90.00	- Other	0	A
1003.10.00	- Seed	0	A
1003.90.00	- Other	0	A
1004.10.00	- Seed	0	A
1004.90.00	- Other	0	A
1005.10.00	- Seed	0	A
1005.90.10	- - Popcorn (<i>Zea mays everta</i>)	0	A
1005.90.20	- - Yellow maize (corn)	15	X
1005.90.30	- - White maize (corn)	15	X
1005.90.90	- - Other	15	X
1006.10.10	- - Seed	0	A
1006.10.90	- - Other	45	X
1006.20.00	- Husked (brown) rice	60	X
1006.30.10	- - Medium grain rice, broken at one end, of a fat content from 0.60 % to 0.75 % for puffing, in sacks holding 50 kg, duly labelled	60	X
1006.30.90	- - Other	60	X
1006.40.00	- Broken rice	60	X
1007.10.00	- Seed	0	A
1007.90.00	- Other	20	X
1008.10.00	- Buckwheat	15	C
1008.21.00	- - Seed	0	A
1008.29.00	- - Other	15	A
1008.30.00	- Canary seeds	0	A
1008.40.00	- Fonio (<i>Digitaria</i> spp.)	15	C
1008.50.00	- Quinoa (<i>Chenopodium quinoa</i>)	0	A
1008.60.00	- Triticale	15	C
1008.90.00	- Other cereals	15	C
1101.00.00	WHEAT OR MESLIN FLOUR	10	X
1102.20.00	- Maize (corn) flour	5	X
1102.90.10	- - Barley flour	0	A
1102.90.20	- - Oat flour	10	E
1102.90.30	- - Rice flour	5	X
1102.90.40	- - Rye flour	0	A
1102.90.90	- - Other	10	E
1103.11.00	- - Of wheat	5	E
1103.13.10	- - - Pregelatinised meal (for example meal used as additive in the brewing industry)	0	A
1103.13.90	- - - Other	5	G
1103.19.10	- - - Of oats	0	A

SAC Code	Description	Base Rate	Staging Category
1103.19.20	- - - Of rice	5	X
1103.19.90	- - - Other	0	A
1103.20.10	- - Of wheat	5	E
1103.20.90	- - Other	5	E
1104.12.00	- - Of oats	10	E
1104.19.10	- - - Of barley	0	A
1104.19.90	- - - Other	10	E
1104.22.11	- - - - Stabilized by heat treatment for enzyme inactivation	0	A
1104.22.19	- - - - Other	0	A
1104.22.90	- - - Other	10	E
1104.23.00	- - Of maize (corn)	5	E
1104.29.10	- - - Of barley	0	A
1104.29.90	- - - Other	10	E
1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	10	E
1105.10.00	- Flour, meal and powder	0	A
1105.20.10	- - Flakes and granules	0	A
1105.20.20	- - Pellets	10	E
1106.10.00	- Of the vegetables of heading 07.13	0	A
1106.20.00	- Of sago or of roots or tubers of heading 07.14	0	A
1106.30.00	- Of the products of Chapter 8	0	A
1107.10.00	- Not roasted	0	A
1107.20.00	- Roasted	0	A
1108.11.00	- - Wheat starch	0	A
1108.12.00	- - Maize (corn) starch	0	A
1108.13.00	- - Potato starch	0	A
1108.14.00	- - Manioc (cassava) starch	0	A
1108.19.00	- - Other starches	10	E
1108.20.00	- Inulin	0	A
1109.00.00	WHEAT GLUTEN, WHETHER OR NOT DRIED	0	A
1201.10.00	- For sowing	0	A
1201.90.00	- Other	0	A
1202.30.00	- For sowing	0	A
1202.41.00	- - In shell	10	G
1202.42.00	- - Shelled, whether or not broken	10	G
1203.00.00	COPRA	5	A
1204.00.00	LINSEED, WHETHER OR NOT BROKEN	0	A
1205.10.10	- - For sowing	0	A
1205.10.90	- - Other	0	A
1205.90.10	- - For sowing	0	A
1205.90.90	- - Other	0	A
1206.00.00	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN	0	A
1207.10.10	- - For sowing	0	A

SAC Code	Description	Base Rate	Staging Category
1207.10.90	- - Other	5	A
1207.21.00	- - For sowing	0	A
1207.29.00	- - Other	0	A
1207.30.00	- Castor oil seeds	0	A
1207.40.10	- - In shell	0	A
1207.40.20	- - Shelled	0	A
1207.50.00	- Mustard seeds	0	A
1207.60.00	- Safflower (<i>Carthamus tinctorius</i>) seeds	0	A
1207.70.00	- Melon seeds	0	A
1207.91.00	- - Poppy seeds	0	A
1207.99.00	- - Other	0	A
1208.10.00	- Of soybeans	5	A
1208.90.00	- Other	5	A
1209.10.00	- Sugar beet seeds	0	A
1209.21.00	- - Of lucerne (alfalfa)	0	A
1209.22.00	- - Of clover (<i>Trifolium</i> spp.)	0	A
1209.23.00	- - Of fescue	0	A
1209.24.00	- - Of Kentucky blue grass (<i>Poa pratensis</i> L.)	0	A
1209.25.00	- - Of rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.)	0	A
1209.29.10	- - - Beet seeds, other than sugar beet seed	0	A
1209.29.20	- - - Timothy grass (<i>Phleum pratensis</i>) seed	0	A
1209.29.90	- - - Other	0	A
1209.30.10	- - Of petunia	0	A
1209.30.90	- - Other	0	A
1209.91.00	- - Vegetable seeds	0	A
1209.99.00	- - Other	0	A
1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	0	A
1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	0	A
1211.20.00	- Ginseng roots	0	A
1211.30.00	- Coca leaves	0	A
1211.40.00	- Poppy straw	0	A
1211.90.10	- - Raicilla or ipecacuana	0	A
1211.90.20	- - Liquorice roots	0	A
1211.90.90	- - Other	0	A
1212.21.00	- - Fit for human consumption	0	A
1212.29.00	- - Other	0	A
1212.91.00	- - Sugar beet	0	A
1212.92.10	- - - Seeds	0	A
1212.92.90	- - - Other	0	A
1212.93.00	- - Sugar cane	10	C
1212.94.00	- - Chicory roots	0	A
1212.99.30	- - - Apricot, peach (including nectarine) or plum stones and kernels	0	A

SAC Code	Description	Base Rate	Staging Category
1212.99.90	- - - Other	0	A
1213.00.00	CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS	5	C
1214.10.00	- Lucerne (alfalfa) meal and pellets	5	A
1214.90.00	- Other	5	C
1301.20.00	- Gum arabic	0	A
1301.90.10	- - Lac	0	A
1301.90.90	- - Other	0	A
1302.11.00	- - Opium	0	A
1302.12.00	- - Of liquorice	0	A
1302.13.00	- - Of hops	0	A
1302.19.10	- - - For medicinal use	0	A
1302.19.20	- - - For insecticidal, fungicidal or similar uses	0	A
1302.19.30	- - - Juices and extracts of pyrethrum or of roots containing rotenone	0	A
1302.19.90	- - - Other	0	A
1302.20.00	- Pectic substances, pectinates and pectates	0	A
1302.31.00	- - Agar-agar	0	A
1302.32.00	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	0	A
1302.39.00	- - Other	0	A
1401.10.00	- Bamboos	5	A
1401.20.00	- Rattans	0	A
1401.90.10	- - Osier	0	A
1401.90.20	- - Reeds	0	A
1401.90.90	- - Other	0	A
1404.20.00	- Cotton linters	0	A
1404.90.10	- - Vegetable materials of the kind used primarily as stuffing (for example: kapok, vegetable hair and eel grass), whether or not put up as a layer or with supporting of other materials	0	A
1404.90.20	- - Vegetable materials of the kind used primarily in the manufacture of brooms, or in brushes (for example: sorghum, piassava, couch-grass or istle), whether or not in hanks or bundles	5	A
1404.90.31	- - - Annatto (achiote)	15	E
1404.90.39	- - - Other	5	A
1404.90.90	- - Other	5	A
1501.10.00	- Lard	15	E
1501.20.00	- Other pig fat	15	E
1501.90.00	- Other	15	E
1502.10.00	- Tallow	0	A
1502.90.00	- Other	0	A
1503.00.10	- Solar stearin, and lard oil	15	E
1503.00.90	- Other	0	A
1504.10.00	- Fish-liver oils and their fractions	0	A
1504.20.00	- Fats and oils and their fractions, of fish, other than liver oils	0	A

SAC Code	Description	Base Rate	Staging Category
1504.30.00	- Fats and oils and their fractions, of marine mammals	0	A
1505.00.00	WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM, INCLUDING LANOLIN	0	A
1506.00.00	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	10	E
1507.10.00	- Crude oil, whether or not degummed	5	G
1507.90.00	- Other	15	X
1508.10.00	- Crude oil	5	G
1508.90.00	- Other	15	G
1509.10.00	- Virgin	10	G
1509.90.00	- Other	10	G
1510.00.00	OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF SUCH OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING 15.09	15	G
1511.10.00	- Crude oil	5	X
1511.90.10	- - Palm stearin with an iodine index not exceeding 48	5	X
1511.90.90	- - Other	15	X
1512.11.00	- - Crude oil	5	G
1512.19.00	- - Other	15	X
1512.21.00	- - Crude oil, whether or not gossypol has been removed	5	G
1512.29.00	- - Other	15	X
1513.11.00	- - Crude oil	5	G
1513.19.00	- - Other	15	X
1513.21.00	- - Crude oil	5	X
1513.29.00	- - Other	15	X
1514.11.00	- - Crude oil	5	G
1514.19.00	- - Other	15	G
1514.91.00	- - Crude oil	5	G
1514.99.00	- - Other	15	G
1515.11.00	- - Crude oil	5	G
1515.19.00	- - Other	5	G
1515.21.00	- - Crude oil	5	X
1515.29.00	- - Other	15	X
1515.30.00	- Castor oil and its fractions	5	E
1515.50.00	- Sesame oil and its fractions	15	G
1515.90.10	- - Other drying oils	5	X
1515.90.20	- - Jojoba oil and its fractions	5	G
1515.90.30	- - Tung oil and its fractions	5	G
1515.90.90	- - Other	15	X
1516.10.00	- Animal fats and oils and their fractions	15	X
1516.20.10	- - Non-lauric vegetable fat, partially hydrogenated with a softening scope not less than 32 °C and not greater than 41 °C, of the kind used as substitutes of cocoa butter	5	X

SAC Code	Description	Base Rate	Staging Category
1516.20.90	- - Other	15	X
1517.10.00	- Margarine, excluding liquid margarine	15	X
1517.90.10	- - Preparations with a base of mixed fats with added flavouring substances, for use in the preparation of foodstuffs	15	X
1517.90.20	- - Preparations with a base of hydrogenated vegetable oils, containing added magnesium carbonate, for use as mould release preparations for confectionary and bakery products	0	A
1517.90.90	- - Other	10	X
1518.00.10	- Epoxidised soyabean oil, used exclusively in industry for the production of polymer compounds	0	A
1518.00.90	- Other	5	X
1520.00.00	GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES	5	E
1521.10.00	- Vegetable waxes	5	G
1521.90.00	- Other	5	G
1522.00.00	DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES	10	E
1601.00.10	- Of bovine animals	15	X
1601.00.20	- Of poultry of heading 01.05	15	X
1601.00.30	- Of swine	15	X
1601.00.80	- Other	15	X
1601.00.90	- Mixtures	15	X
1602.10.10	- - Of meat or meat offal of bovine animals	15	X
1602.10.20	- - Of meat or meat offal of poultry of heading 01.05	15	X
1602.10.30	- - Of meat or meat offal of swine	15	X
1602.10.80	- - Other	15	X
1602.10.90	- - Mixtures	15	X
1602.20.00	- Of liver of any animal	15	G
1602.31.00	- Of turkeys (gallopavus)	15	X
1602.32.10	- - - Legs and thighs, whether or not joined	40	X
1602.32.90	- - - Other	15	X
1602.39.00	- - Other	15	X
1602.41.00	- - Hams and cuts thereof	15	X
1602.42.00	- - Shoulders and cuts thereof	15	X
1602.49.10	- - - Pigskin, dried, cooked and pressed	5	E
1602.49.90	- - - Other	15	X
1602.50.00	- Of bovine animals	15	X
1602.90.00	- Other, including preparations of blood of any animal	15	G
1603.00.00	EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	5	A
1604.11.00	- - Salmon	15	A
1604.12.00	- - Herrings	15	C
1604.13.00	- - Sardines, sardinella and brisling or sprats	15	G
1604.14.10	- - - Cooked loins of tuna, frozen	15	F
1604.14.90	- - - Other	15	F

SAC Code	Description	Base Rate	Staging Category
1604.15.00	- - Mackerel	15	F
1604.16.00	- - Anchovies	15	F
1604.17.00	- - Eels	15	E
1604.19.00	- - Other	15	F
1604.20.00	- Other prepared or preserved fish	15	D
1604.31.00	- - Caviar	15	E
1604.32.00	- - Caviar substitutes	15	C
1605.10.00	- Crabs, excluding macrura	15	D
1605.21.00	- - - Not in airtight containers	15	E
1605.29.00	- - Other	15	E
1605.30.00	- Lobster	15	E
1605.40.10	- - Lobsters	15	E
1605.40.90	- - Other	15	E
1605.51.00	- - Oysters	15	D
1605.52.00	- - Scallops, queen scallops and other molluscs of the genera Pecten, Chlamys or Placopecten	15	E
1605.53.00	- - Mussels	15	D
1605.54.00	- - Cuttle fish and squid	15	D
1605.55.00	- - Octopus	15	E
1605.56.00	- - Clams, cockles and arkshells	15	D
1605.57.00	- - Abalone	15	E
1605.58.00	- - Snails, other than sea snails	15	E
1605.59.00	- - Other	15	D
1605.61.00	- - Sea cucumbers	15	E
1605.62.00	- - Sea urchins	15	E
1605.63.00	- - Jellyfish	15	E
1605.69.00	- - Other	15	D
1701.12.00	- - Beet sugar	55	X
1701.13.00	- - Cane sugar specified in Subheading Note 2 to this Chapter	55	X
1701.14.00	- - Other cane sugar	55	X
1701.91.00	- - Containing added flavouring or colouring matter	55	X
1701.99.00	- - Other	55	X
1702.11.00	- - Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	0	A
1702.19.00	- - Other	0	A
1702.20.00	- Maple sugar and maple syrup	10	X
1702.30.11	- - - Chemically pure glucose	0	A
1702.30.12	- - - Glucose syrup	0	A
1702.30.20	- - Containing in the dry state less than 20 % fructose by weight	40	X
1702.40.00	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % fructose by weight, excluding invert sugar	40	X
1702.50.00	- Chemically pure fructose	40	X
1702.60.00	- Other fructoses and fructose syrups, containing in the dry state more than 50 % fructose by weight, excluding invert sugar	40	X

SAC Code	Description	Base Rate	Staging Category
1702.90.10	- - Chemically pure maltose	40	X
1702.90.20	- - Other sugars and other sugar syrups, excluding sucrose syrup or caramel	40	X
1702.90.90	- - Other	40	X
1703.10.00	- Cane molasses	15	X
1703.90.00	- Other	15	X
1704.10.00	- Chewing gum, whether or not sugar-coated	15	H
1704.90.00	- Other	15	H
1801.00.00	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED	5	E
1802.00.00	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE	5	E
1803.10.00	- Not defatted	10	E
1803.20.00	- Wholly or partly defatted	10	E
1804.00.00	COCOA BUTTER, FAT AND OIL	10	E
1805.00.00	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	10	E
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	15	X
1806.20.10	- - Liquid preparations with a base of maize syrup and partially hydrogenated palm oil, of the kind used for decorating and filling pastry products	0	A
1806.20.90	- - Other	15	X
1806.31.00	- - Filled	15	X
1806.32.00	- - Not filled	15	X
1806.90.00	- Other	15	X
1901.10.11	- - - For infant feeding ("infant formula")	0	A
1901.10.19	- - - Other	0	A
1901.10.20	- - Preparations for infant feeding ("infant formula") other than those included in tariff subdivision 1901.10.11	0	A
1901.10.90	- - Other	10	X
1901.20.00	- Mixes and doughs for the preparation of pastry, biscuits, or other bakers' wares of heading 19.05	15	E
1901.90.10	- - Malt extract	0	A
1901.90.20	- - Modified milk powder other than goods of subdivisions 1901.10.11 and 1901.10.19	0	A
1901.90.40	- - Food preparations of the kind referred to in Note 1 a) to Chapter 30, other than goods of subdivision 2202.90.10	10	X
1901.90.90	- - Other	15	X
1902.11.00	- - Containing eggs	15	E
1902.19.00	- - Other	15	E
1902.20.00	- Stuffed pasta, whether or not cooked or otherwise prepared	15	E
1902.30.00	- Other pasta	15	E
1902.40.00	- Couscous	15	A
1903.00.00	TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS OR SIFTINGS OR IN SIMILAR FORMS	15	C
1904.10.10	- - Rice flour pellets	0	A
1904.10.90	- - Other	15	E

SAC Code	Description	Base Rate	Staging Category
1904.20.00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	15	E
1904.30.00	- Bulgur wheat	15	C
1904.90.10	- - Pre-cooked rice	15	E
1904.90.90	- - Other	15	E
1905.10.00	- Crispbread called "knäckebröt"	15	E
1905.20.00	- Gingerbread and the like	15	E
1905.31.10	- - - Containing added cocoa, for ice cream wafers	0	A
1905.31.90	- - - Other	15	X
1905.32.00	- - Waffles and wafers, whether or not filled	15	X
1905.40.00	- Toasted bread and similar toasted products	15	X
1905.90.00	- Other	15	X
2001.10.00	- Cucumbers and gherkins	15	G
2001.90.10	- - Elotitos (young maize (corn) kernels)	15	E
2001.90.20	- - Onions	15	G
2001.90.90	- - Other	15	G
2002.10.00	- Tomatoes, whole or in pieces	15	E
2002.90.10	- - Tomato concentrate	0	A
2002.90.90	- - Other	15	E
2003.10.00	- Mushrooms of the genus Agaricus	10	C
2003.90.10	- - Truffles	15	E
2003.90.90	- - Other	10	E
2004.10.00	- Potatoes	15	E
2004.90.00	- Other vegetables and mixtures of vegetables	15	G
2005.10.00	- Homogenized vegetables	15	E
2005.20.00	- Potatoes	15	E
2005.40.00	- Peas (Pisum sativum)	15	E
2005.51.00	- - Shelled	15	E
2005.59.00	- - Other	15	E
2005.60.00	- Asparagus	15	E
2005.70.00	- Olives	15	E
2005.80.00	- Sweet corn (Zea mays var. Saccharata)	15	E
2005.91.00	- - Bamboo shoots	15	E
2005.99.00	- - Other	15	E
2006.00.00	VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLIZED)	15	E
2007.10.00	- Homogenized preparations	15	E
2007.91.00	- - Citrus fruit	15	X
2007.99.10	- - - Pear, apple, apricot or peach paste for industrial transformation, in containers with a net content of 5 kg or more	0	A
2007.99.90	- - - Other	15	E
2008.11.10	- - - Butter	15	G

SAC Code	Description	Base Rate	Staging Category
2008.11.90	- - - Other	15	G
2008.19.10	- - - Almond, hazelnut or other nut pastes, not containing added sugar	5	E
2008.19.90	- - - Other	15	E
2008.20.00	- Pineapples	15	E
2008.30.00	- Citrus fruit	15	X
2008.40.00	- Pears	15	E
2008.50.00	- Apricots	15	E
2008.60.00	- Cherries	15	E
2008.70.00	- Peaches, including nectarines	15	E
2008.80.00	- Strawberries	15	E
2008.91.00	- - Palm hearts	15	E
2008.93.00	- - Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)	15	E
2008.97.00	- - Mixtures	15	X
2008.99.00	- - Other	15	E
2009.11.00	- - Frozen	15	E
2009.12.00	- - Not frozen, of a Brix value not exceeding 20	15	X
2009.19.10	- - - Concentrated juice	0	A
2009.19.90	- - - Other	15	X
2009.21.00	- - Of a Brix value not exceeding 20	15	G
2009.29.10	- - - Concentrated juice	5	G
2009.29.90	- - - Other	15	G
2009.31.00	- - Of a Brix value not exceeding 20	15	E
2009.39.00	- - Other	15	G
2009.41.00	- - Of a Brix value not exceeding 20	15	X
2009.49.00	- - Other	15	X
2009.50.00	- Tomato juice	15	E
2009.61.00	- - Of a Brix value not exceeding 30	15	E
2009.69.10	- - - Concentrated juice, whether or not frozen	0	A
2009.69.20	- - - Grape must	0	A
2009.69.90	- - - Other	15	E
2009.71.00	- - Of a Brix value not exceeding 20	15	X
2009.79.10	- - - Concentrated juice, whether or not frozen	0	A
2009.79.90	- - - Other	15	X
2009.81.00	- - Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice	15	X
2009.89.10	- - - Pear, quince, apricot, cherry, peach, plums or sloes concentrated juice, whether or not frozen	0	A
2009.89.20	- - - Passion fruit juice (<i>Passiflora</i> spp.)	15	E
2009.89.30	- - - Soursop juice (<i>Annona muricata</i>)	15	E
2009.89.40	- - - Concentrated tamarind juice	15	E
2009.89.90	- - - Other	15	X
2009.90.00	- Mixtures of juices	15	X

SAC Code	Description	Base Rate	Staging Category
2101.11.00	- - Extracts, essences and concentrates	15	H
2101.12.00	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	15	X
2101.20.00	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté	15	E
2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	15	E
2102.10.10	- - Culture yeasts	0	A
2102.10.90	- - Other	0	A
2102.20.00	- Inactive yeasts; other dead single-cell micro-organisms	0	A
2102.30.00	- Prepared baking powders	10	E
2103.10.00	- Soy sauce	15	E
2103.20.00	- Tomato ketchup and other tomato sauces	15	E
2103.30.10	- - Mustard flour	5	A
2103.30.20	- - Prepared mustard	15	E
2103.90.00	- Other	15	E
2104.10.00	- Soups and broths and preparations therefor; prepared soups and broths	15	E
2104.20.00	- Homogenized composite food preparations	15	E
2105.00.00	ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA	40	X
2106.10.00	- Protein concentrates and textured protein substances	0	A
2106.90.10	- - Vegetable protein hydrolysates	0	A
2106.90.20	- - Powders for table creams, jellies, ice creams, and similar preparations, whether or not sweetened	15	E
2106.90.30	- - Compound preparations for the drinks industry, other than goods of sub division 3302.10.20	0	A
2106.90.40	- - Improvers for bread-making	10	E
2106.90.50	- - Autolyzed yeasts (yeast extracts)	5	C
2106.90.60	- - Dairy products substitutes, whether or not containing products from headings 04.01 to 04.06	15	X
2106.90.71	- - - Preparations for infant feeding ("infant formula"), packaged for retail sale	0	A
2106.90.79	- - - Other	10	E
2106.90.80	- - Liquid preparations based on maize syrup and partially hydrogenated palm oil, of the kind used for decorating and filling pastry products, in containers holding more than 2 kg	0	A
2106.90.91	- - - Preparation for the food industry of a stabiliser/emulsifier type	0	A
2106.90.92	- - - Antioxidant preparations based on ascorbyl palmitate, tocopherol and lecithin, of the kind used in the food industry	0	A
2106.90.93	- - - Preparations of the kind used as flavorings in the food industry, based mainly of: dairy solids, caseinates, sodium chloride, carbohydrates and fats	15	X
2106.90.99	- - - Other	15	X
2201.10.00	- Mineral waters and aerated waters	15	E
2201.90.00	- Other	15	E
2202.10.00	- Waters including mineral waters and aerated waters, containing added sugar or other sweetener or flavouring	15	F

SAC Code	Description	Base Rate	Staging Category
2202.90.10	- - Food preparations of the kind referred to in Note 1 a) to Chapter 30, f or use as beverages	10	G
2202.90.90	- - Other	15	G
2202.90.90 A	- - Only aloe beverages	15	A
2203.00.00	BEER MADE FROM MALT	15	X
2204.10.00	- Sparkling wine	10	E
2204.21.00	- - In containers holding 2 litres or less	10	E
2204.29.00	- - Other	10	E
2204.30.00	- Other grape must	10	E
2205.10.00	- In containers holding 2 litres or less	10	E
2205.90.00	- Other	10	E
2206.00.00	OTHER FERMENTED BEVERAGES (FOR EXAMPLE CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT SPECIFIED OR INCLUDED ELSEWHERE	10	X
2207.10.10	- - Absolute ethyl alcohol	40	X
2207.10.90	- - Other	40	X
2207.20.00	- Ethyl alcohol and other spirits, denatured, of any strength	40	X
2208.20.10	- With an alcoholic strength by volume of 60 % vol or more	10	X
2208.20.90	- - Other	10	X
2208.30.10	- - With an alcoholic strength by volume exceeding 60 % vol	10	E
2208.30.90	- - Other	5	E
2208.40.10	- - Rum	40	X
2208.40.90	- - Other	15	X
2208.50.00	- Gin and Geneva	15	E
2208.60.10	- - With an alcoholic strength by volume exceeding 60 % vol	10	X
2208.60.90	- - Other	15	X
2208.70.00	- Liqueurs	10	E
2208.90.10	- - Undenatured ethyl alcohol	40	X
2208.90.90	- - Other	10	X
2209.00.00	VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID	15	C
2301.10.00	- Flours, meals and pellets, of meat or meat offal; greaves	10	E
2301.20.10	- - Fish flour	0	A
2301.20.90	- - Other	5	C
2302.10.00	- Of maize (corn)	5	B
2302.30.00	- Of wheat	5	A
2302.40.10	- - Of rice	5	B
2302.40.90	- - Other	5	E
2302.50.00	- Of leguminous plants	5	B
2303.10.10	- - Of maize (corn) including the commercially called maize gluten	0	A
2303.10.90	- - Other	5	A
2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	5	B
2303.30.00	- Brewing or distilling dregs and waste	5	B

SAC Code	Description	Base Rate	Staging Category
2304.00.10	- Flour	5	E
2304.00.90	- Other	5	E
2305.00.00	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GR OUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EX TRACTION OF GROUND-NUT OIL	5	B
2306.10.00	- Of cotton seeds	5	C
2306.20.00	- Of linseed	5	B
2306.30.00	- Of sunflower seeds	5	B
2306.41.00	- - Rape or colza seeds with a low erucic acid content	5	C
2306.49.00	- - Other	5	C
2306.50.00	- Of coconut or copra	5	C
2306.60.00	- Of palm nuts or kernels	5	E
2306.90.10	- - Of maize (corn) germ	5	C
2306.90.90	- - Other	5	B
2307.00.00	WINE LEES; ARGOL	5	B
2308.00.10	- Acorns and horse-chestnuts	5	C
2308.00.90	- Other	5	C
2309.10.00	- Dog or cat food, put up for retail sale	15	X
2309.90.11	- - - For aquarium fish	15	E
2309.90.19	- - - Other	15	E
2309.90.20	- - Feeding preparations for birds	15	X
2309.90.30	- - Forage preparations with molasses or sugar added	10	X
2309.90.41	- - - Containing antibiotics or vitamins, whether or not intermixed	0	A
2309.90.49	- - - Other	5	X
2309.90.90	- - Other	15	E
2401.10.10	- - Virginia	5	E
2401.10.20	- - Burley	5	E
2401.10.30	- - Turkish (oriental)	0	A
2401.10.90	- - Other	5	E
2401.20.10	- - Virginia	5	E
2401.20.20	- - Burley	5	E
2401.20.30	- - Turkish (oriental)	0	A
2401.20.90	- - Other	5	E
2401.30.10	- - Virginia	5	E
2401.30.20	- - Burley	5	E
2401.30.30	- - Turkish (oriental)	0	A
2401.30.90	- - Other	5	E
2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	15	G
2402.20.00	- Cigarettes containing tobacco	15	X
2402.90.00	- Other	15	G
2403.11.00	- - Water pipe tobacco specified in Subheading Note 1 to this Chapter	15	G
2403.19.10	- - - Shredded tobacco, for making cigarettes	15	G

SAC Code	Description	Base Rate	Staging Category
2403.19.90	- - - Other	15	G
2403.91.00	- - "Homogenized" or "reconstituted" tobacco	0	A
2403.99.00	- - Other	5	G
2501.00.10	- Sodium chloride with a purity of 99.9 % or more	0	A
2501.00.20	- Refined salt	15	E
2501.00.90	- Other	15	E
2502.00.00	UNROASTED IRON PYRITES	0	A
2503.00.00	SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR	0	A
2504.10.00	- In powder or in flakes	0	A
2504.90.00	- Other	0	A
2505.10.00	- Silica sands and quartz sands	0	A
2505.90.00	- Other	0	A
2506.10.00	- Quartz	0	A
2506.20.10	- - Crude or roughly trimmed	0	A
2506.20.90	- - Other	0	A
2507.00.00	KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED	0	A
2508.10.00	- Bentonite	0	A
2508.30.00	- Fire-clay	0	A
2508.40.10	- - Decolourizing earths and fuller's earth	0	A
2508.40.90	- - Other	0	A
2508.50.00	- Andalusite, kyanite and sillimanite	0	A
2508.60.00	- Mullite	0	A
2508.70.00	- Chamotte or dinas earths	0	A
2509.00.00	CHALK	0	A
2510.10.00	- Unground	0	A
2510.20.00	- Ground	0	A
2511.10.00	- Natural barium sulphate (barytes)	0	A
2511.20.00	- Natural barium carbonate (witherite)	0	A
2512.00.00	SILICEOUS FOSSIL MEALS (FOR EXAMPLE KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER OR NOT CALCINED, WITH AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS	0	A
2513.10.10	- - Crude or in irregular pieces, including crushed pumice stone ("bimskies")	0	A
2513.10.90	- - Other	0	A
2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives	0	A
2514.00.00	SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS	0	A
2515.11.00	- - Crude or roughly trimmed	10	E
2515.12.00	- - Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs	10	E
2515.20.00	- Ecaussine and other calcareous monumental or building stone; alabaster	10	E

SAC Code	Description	Base Rate	Staging Category
2516.11.00	- - Crude or roughly trimmed	5	C
2516.12.00	- - Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs	5	C
2516.20.10	- - Crude or roughly trimmed	5	C
2516.20.20	- - Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs	5	C
2516.90.00	- Other monumental or building stone	5	C
2517.10.00	- Pebbles, gravel, broken or crushed stone, of the kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	5	A
2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	5	A
2517.30.00	- Tarred macadam	5	A
2517.41.00	- - Of marble	5	A
2517.49.00	- - Other	5	E
2518.10.00	- Dolomite, not calcined or sintered, called "crude"	5	A
2518.20.00	- Calcined or sintered dolomite	5	E
2518.30.00	- Dolomite ramming mix	5	A
2519.10.00	- Natural magnesium carbonate (magnesite)	0	A
2519.90.00	- Other	0	A
2520.10.00	- Gypsum; anhydrite	5	C
2520.20.00	- Plasters	5	C
2521.00.00	LIMESTONE FLUX; STONE OF THE KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT	5	A
2522.10.00	- Quicklime	10	X
2522.20.00	- Slaked lime	10	X
2522.30.00	- Hydraulic lime	10	C
2523.10.00	- Cement clinkers	5	X
2523.21.00	- - White cement, whether or not artificially coloured	0	A
2523.29.00	- - Other	10	X
2523.30.00	- Aluminous cement	10	X
2523.90.00	- Other hydraulic cements	10	X
2524.10.00	- Crocidolite	0	A
2524.90.10	- - Actinolite	0	A
2524.90.20	- - Anthophyllite	0	A
2524.90.30	- - Tremolite	0	A
2524.90.40	- - Amosite	0	A
2524.90.50	- - Chrysotile (white asbestos)	0	A
2524.90.90	- - Other	0	A
2525.10.00	- Crude mica and mica rifted into irregular sheets or splittings	0	A
2525.20.00	- Mica powder	0	A
2525.30.00	- Mica waste	0	A
2526.10.00	- Neither crushed nor powdered	0	A
2526.20.00	- Crushed or powdered	0	A

SAC Code	Description	Base Rate	Staging Category
2528.00.10	Natural sodium borates and their concentrates (whether or not calcinated)	0	A
2528.00.90	- Other	0	A
2529.10.00	- Feldspar	0	A
2529.21.00	- - Containing by weight 97 % or less calcium fluoride	0	A
2529.22.00	- - Containing by weight more than 97 % calcium fluoride	0	A
2529.30.00	- Leucite; nepheline and nepheline syenite	0	A
2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	0	A
2530.20.00	- Kieserite, epsomite (natural magnesium sulphates)	0	A
2530.90.10	- - Natural cryolite; natural chiolite	0	A
2530.90.20	- - Natural micaceous iron oxides	0	A
2530.90.90	- - Other	0	A
2601.11.00	- - Non-agglomerated	0	A
2601.12.00	- - Agglomerated	0	A
2601.20.00	- Roasted iron pyrites (pyrites ashes)	0	A
2602.00.00	MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20 % OR MORE, CALCULATED ON THE DRY WEIGHT	0	A
2603.00.00	COPPER ORES AND CONCENTRATES	0	A
2604.00.00	NICKEL ORES AND CONCENTRATES	0	A
2605.00.00	COBALT ORES AND CONCENTRATES	0	A
2606.00.00	ALUMINIUM ORES AND CONCENTRATES	0	A
2607.00.00	LEAD ORES AND CONCENTRATES	0	A
2608.00.00	ZINC ORES AND CONCENTRATES	0	A
2609.00.00	TIN ORES AND CONCENTRATES	0	A
2610.00.00	CHROMIUM ORES AND CONCENTRATES	0	A
2611.00.00	TUNGSTEN ORES AND CONCENTRATES	0	A
2612.10.00	- Uranium ores and concentrates	0	A
2612.20.00	- Thorium ores and concentrates	0	A
2613.10.00	- Roasted	0	A
2613.90.00	- Other	0	A
2614.00.00	TITANIUM ORES AND CONCENTRATES	0	A
2615.10.00	- Zirconium ores and concentrates	0	A
2615.90.00	- Other	0	A
2616.10.00	- Silver ores and concentrates	5	A
2616.90.10	- - Of gold	5	A
2616.90.90	- - Other	5	A
2617.10.00	- Antimony ores and concentrates	0	A
2617.90.00	- Other	0	A
2618.00.00	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL	0	A
2619.00.00	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL	0	A
2620.11.00	- - Hard zinc spelter	0	A

SAC Code	Description	Base Rate	Staging Category
2620.19.00	- - Other	0	A
2620.21.00	- - Leaded gasoline sludges and leaded anti-knock compound sludges	0	A
2620.29.00	- - Other	0	A
2620.30.00	- Containing mainly copper	0	A
2620.40.00	- Containing mainly aluminium	0	A
2620.60.00	- Containing arsenic, mercury, thallium or their mixtures, of the kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	0	A
2620.91.00	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	0	A
2620.99.00	- - Other	0	A
2621.10.00	- Ash and residues from the incineration of municipal waste	0	A
2621.90.00	- Other	0	A
2701.11.00	- - Anthracite	5	A
2701.12.00	- - Bituminous coal	5	A
2701.19.00	- - Other coal	5	A
2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	5	A
2702.10.00	- Lignites, whether or not pulverised, but not agglomerated	5	E
2702.20.00	- Agglomerated lignites	5	E
2703.00.00	PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED	0	A
2704.00.10	- Coke of coal	0	A
2704.00.90	- Other	0	A
2705.00.00	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	5	A
2706.00.00	TARS DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS	5	E
2707.10.00	- Benzol (benzene)	10	E
2707.20.00	- Toluol (toluene)	10	E
2707.30.00	- Xylol (xylenes)	10	E
2707.40.00	- Naphthalene	10	E
2707.50.00	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method	10	E
2707.91.00	- - Creosote oils	10	E
2707.99.10	- - - Phenols	10	E
2707.99.90	- - - Other	10	E
2708.10.00	- Pitch	10	C
2708.20.00	- Pitch coke	10	C
2709.00.10	- Crude petroleum	0	A
2709.00.90	- Other	0	A
2710.12.10	- - - Petroleum ether	0	A
2710.12.20	- - - Aviation gasoline	0	A
2710.12.30	- - - Other gasolines	0	A
2710.12.40	- - - White spirit	5	E

SAC Code	Description	Base Rate	Staging Category
2710.12.51	- - - - Naphtha	5	E
2710.12.59	- - - - Other	5	E
2710.12.90	- - - Other	5	E
2710.19.11	- - - - Kerosene-type jet fuel ("Avjet turbo fuel")	0	A
2710.19.12	- - - - Other kerosenes	0	A
2710.19.13	- - - - Other oils for industrial use	0	A
2710.19.19	- - - - Other	5	E
2710.19.21	- - - - Diesel oil (gas oil)	0	A
2710.19.22	- - - - Fuel oil No. 6 (Bunker C)	0	A
2710.19.23	- - - - Other fuel oils	0	A
2710.19.24	- - - - Paraffinic or naphthenic base oils, refined	0	A
2710.19.29	- - - - Other	5	E
2710.19.91	- - - - Lubricating oils and greases	10	E
2710.19.92	- - - - Liquids for hydraulic systems	5	E
2710.19.93	- - - - Oils for use in agriculture, of the kind used for pest and disease control	0	A
2710.19.99	- - - - Other	10	E
2710.20.10	- - Light oils and preparations	5	E
2710.20.20	- - Medium oils and preparations	5	E
2710.20.30	- - Heavy oils and preparations	5	E
2710.20.90	- - Other preparations, not specified or included elsewhere	10	E
2710.91.00	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	15	E
2710.99.00	- - Other	15	E
2711.11.00	- - Natural gas	0	A
2711.12.00	- - Propane	0	A
2711.13.00	- - Butanes	0	A
2711.14.00	- - Ethylene, propylene, butylene and butadiene	0	A
2711.19.00	- - Other	0	A
2711.21.00	- - Natural gas	0	A
2711.29.00	- - Other	0	A
2712.10.00	- Petroleum jelly	0	A
2712.20.00	- Paraffin wax containing less than 0.75 % oil by weight	0	A
2712.90.00	- Other	0	A
2713.11.00	- - Not calcined	0	A
2713.12.00	- - Calcined	5	C
2713.20.00	- Petroleum bitumen	0	A
2713.90.00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	5	E
2714.10.00	- Bituminous or oil shales and tar sands	5	E
2714.90.00	- Other	0	A

SAC Code	Description	Base Rate	Staging Category
2715.00.00	BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE BITUMINOUS MASTICS, CUT-BACKS)	5	C
2716.00.00	ELECTRICAL ENERGY	0	A
2801.10.00	- Chlorine	0	A
2801.20.00	- Iodine	0	A
2801.30.00	- Fluorine; bromine	0	A
2802.00.00	SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR	0	A
2803.00.00	CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT SPECIFIED OR INCLUDED ELSEWHERE)	0	A
2804.10.00	- Hydrogen	10	C
2804.21.00	- - Argon	0	A
2804.29.00	- - Other	0	A
2804.30.00	- Nitrogen	0	A
2804.40.00	- Oxygen	10	C
2804.50.00	- Boron; tellurium	0	A
2804.61.00	- Containing no less than 99.99 % silicon by weight	0	A
2804.69.00	- - Other	0	A
2804.70.00	- Phosphorus	0	A
2804.80.00	- Arsenic	0	A
2804.90.00	- Selenium	0	A
2805.11.00	- - Sodium	0	A
2805.12.00	- - Calcium	0	A
2805.19.00	- - Other	0	A
2805.30.00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	0	A
2805.40.00	- Mercury	0	A
2806.10.00	- Hydrogen chloride (hydrochloric acid)	0	A
2806.20.00	- Chlorosulphuric acid	0	A
2807.00.10	- Reagent grade sulphuric acid	0	A
2807.00.90	- Other	10	E
2808.00.00	NITRIC ACID; SULPHONITRIC ACIDS	0	A
2809.10.00	- Diphosphorus pentoxide	0	A
2809.20.00	- Phosphoric acid and polyphosphoric acids	0	A
2810.00.00	OXIDES OF BORON; BORIC ACIDS	0	A
2811.11.00	- - Hydrogen fluoride (hydrofluoric acid)	0	A
2811.19.10	- - - Hydrogen cyanide (CAS 74-90-8)	0	A
2811.19.20	- - - Perchloric acid (CAS 7601-90-3), with a concentration, by weight, not less than 72%	0	A
2811.19.90	- - - Other	0	A
2811.21.00	- - Carbon dioxide	0	A
2811.22.00	- - Silicon dioxide	0	A
2811.29.10	- - - Sulphur dioxide	0	A

SAC Code	Description	Base Rate	Staging Category
2811.29.90	- - - Other	0	A
2812.10.11	- - - Phosphorus trichloride (CAS 7719-12-2)	0	A
2812.10.12	- - - Phosphorus pentachloride (CAS 10026-13-8)	0	A
2812.10.13	- - - Arsenic trichloride (CAS 7784-34-1)	0	A
2812.10.14	- - - Sulfur monochloride (CAS 10025-67-9)	0	A
2812.10.15	- - - Sulfur dichloride (CAS 10545-99-0)	0	A
2812.10.19	- - - Other	0	A
2812.10.21	- - - Phosphorus oxychloride (CAS 10025-87-3)	0	A
2812.10.22	- - - Phosgene (CAS 75-44-5)	0	A
2812.10.23	- - - Thionyl chloride (CAS 7719-09-7)	0	A
2812.10.29	- - - Other	0	A
2812.90.00	- Other	0	A
2813.10.00	- Carbon disulphide	0	A
2813.90.00	- Other	0	A
2814.10.00	- Anhydrous ammonia (liquefied)	0	A
2814.20.00	- Ammonia in aqueous solution	0	A
2815.11.00	- - Solid	0	A
2815.12.00	- - In aqueous solution (soda lye or caustic soda)	0	A
2815.20.00	- Potassium hydroxide (caustic potash)	0	A
2815.30.00	- Peroxides of sodium or potassium	0	A
2816.10.00	- Hydroxide and peroxide of magnesium	0	A
2816.40.00	- Oxides, hydroxides and peroxides, of strontium or barium	0	A
2817.00.00	ZINC OXIDE; ZINC PEROXIDE	0	A
2818.10.00	- Artificial corundum, whether or not chemically defined	0	A
2818.20.00	- Aluminium oxide, other than artificial corundum	0	A
2818.30.00	- Aluminium hydroxide	0	A
2819.10.00	- Chromium trioxide	0	A
2819.90.00	- Other	0	A
2820.10.00	- Manganese dioxide	0	A
2820.90.00	- Other	0	A
2821.10.00	- Iron oxides and hydroxides	0	A
2821.20.00	- Earth colours	0	A
2822.00.00	COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES	0	A
2823.00.00	TITANIUM OXIDES	0	A
2824.10.00	- Lead monoxide (litharge, massicot)	0	A
2824.90.10	- - Red lead and orange lead	0	A
2824.90.90	- - Other	0	A
2825.10.00	- Hydrazine and hydroxylamine and their inorganic salts	0	A
2825.20.00	- Lithium oxide and hydroxide	0	A
2825.30.00	- Vanadium oxides and hydroxides	0	A
2825.40.00	- Nickel oxides and hydroxides	0	A

SAC Code	Description	Base Rate	Staging Category
2825.50.00	- Copper oxides and hydroxides	0	A
2825.60.00	- Germanium oxides and zirconium dioxide	0	A
2825.70.00	- Molybdenum oxides and hydroxides	0	A
2825.80.00	- Antimony oxides	0	A
2825.90.00	- Other	0	A
2826.12.00	- - Of aluminium	0	A
2826.19.10	- - - Of ammonium or of sodium	0	A
2826.19.90	- - - Other	0	A
2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	0	A
2826.90.10	- - Fluorosilicates of sodium or of potassium	0	A
2826.90.90	- - Other	0	A
2827.10.00	- Ammonium chloride	0	A
2827.20.00	- Calcium chloride	0	A
2827.31.00	- - Of magnesium	0	A
2827.32.00	- - Of aluminium	0	A
2827.35.00	- - Of nickel	0	A
2827.39.10	- - - Of iron	0	A
2827.39.20	- - - Of cobalt	0	A
2827.39.30	- - - Of zinc	0	A
2827.39.90	- - - Other	0	A
2827.41.00	- - Of copper	0	A
2827.49.00	- - Other	0	A
2827.51.00	- - Bromides of sodium or of potassium	0	A
2827.59.00	- - Other	0	A
2827.60.00	- Iodides and iodide oxides	0	A
2828.10.00	- Commercial calcium hypochlorite and other calcium hypochlorites	5	A
2828.90.10	- - Sodium hypochlorite	10	C
2828.90.20	- - Other hypochlorites	0	A
2828.90.90	- - Other	0	A
2829.11.00	- - Of sodium	0	A
2829.19.00	- - Other	0	A
2829.90.10	- - Potassium bromate (CAS 7758-01-2)	0	A
2829.90.20	- - Potassium iodate (CAS 7758-05-6)	0	A
2829.90.30	- - Calcium iodate (CAS 7789-80-2)	0	A
2829.90.90	- - Other	0	A
2830.10.00	- Sodium sulphides	0	A
2830.90.10	- - Zinc sulphide	0	A
2830.90.20	- - Cadmium sulphide	0	A
2830.90.90	- - Other	0	A
2831.10.00	- Of sodium	0	A
2831.90.00	- Other	0	A
2832.10.00	- Sodium sulphites	0	A

SAC Code	Description	Base Rate	Staging Category
2832.20.00	- Other sulphites	0	A
2832.30.00	- Thiosulphates	0	A
2833.11.00	- - Disodium sulphate	0	A
2833.19.00	- - Other	0	A
2833.21.00	- - Of magnesium	0	A
2833.22.00	- - Of aluminium	0	A
2833.24.00	- - Of nickel	0	A
2833.25.00	- - Of copper	0	A
2833.27.00	- - Of barium	0	A
2833.29.10	- - - Of chromium	0	A
2833.29.20	- - - Of zinc	0	A
2833.29.90	- - - Other	0	A
2833.30.00	- Alums	0	A
2833.40.00	- Peroxosulphates (persulphates)	0	A
2834.10.00	- Nitrites	0	A
2834.21.00	- - Of potassium	0	A
2834.29.00	- - Other	0	A
2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	0	A
2835.22.00	- - Of mono- or disodium	0	A
2835.24.00	- - Of potassium	0	A
2835.25.00	- - Calcium hydrogenorthophosphate ("dicalcium phosphate")	0	A
2835.26.00	- - Other phosphates of calcium	0	A
2835.29.10	- - - Of trisodium	0	A
2835.29.90	- - - Other	0	A
2835.31.00	- Sodium triphosphate (sodium tripolyphosphate)	0	A
2835.39.00	- - Other	0	A
2836.20.00	- Disodium carbonate	0	A
2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)	0	A
2836.40.00	- Potassium carbonates	0	A
2836.50.00	- Calcium carbonate	0	A
2836.60.00	- Barium carbonate	0	A
2836.91.00	- - Lithium carbonates	0	A
2836.92.00	- - Strontium carbonate	0	A
2836.99.10	- - - Commercial ammonium carbonate and other ammonium carbonates	0	A
2836.99.20	- - - Lead carbonates	0	A
2836.99.90	- - - Other	0	A
2837.11.00	- - Of sodium	0	A
2837.19.00	- - Other	0	A
2837.20.00	- Complex cyanides	0	A
2839.11.00	- - Metasilicates	0	A
2839.19.00	- - Other	0	A
2839.90.10	- - Of potassium	0	A

SAC Code	Description	Base Rate	Staging Category
2839.90.90	- - Other	0	A
2840.11.00	- - Anhydrous	0	A
2840.19.00	- - Other	0	A
2840.20.00	- Other borates	0	A
2840.30.00	- Peroxoborates (perborates)	0	A
2841.30.00	- Sodium dichromate	0	A
2841.50.10	- Chromates of zinc or of lead	0	A
2841.50.20	- - Ammonium dichromate (CAS 7789-09-5)	0	A
2841.50.90	- - Other	0	A
2841.61.00	- - Potassium permanganate	0	A
2841.69.00	- - Other	0	A
2841.70.00	- Molybdates	0	A
2841.80.00	- Wolframates (tungstates)	0	A
2841.90.10	- - Aluminates	0	A
2841.90.90	- - Other	0	A
2842.10.00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	0	A
2842.90.10	- - Fulminates, cyanates and thiocyanates	0	A
2842.90.90	- - Other	0	A
2843.10.00	- Colloidal precious metals	0	A
2843.21.00	- - Silver nitrate	0	A
2843.29.00	- - Other	0	A
2843.30.00	- Gold compounds	0	A
2843.90.00	- Other compounds; amalgams	0	A
2844.10.00	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	0	A
2844.20.00	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	0	A
2844.30.00	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	0	A
2844.40.00	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	0	A
2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0	A
2845.10.00	- Heavy water (deuterium oxide)	0	A
2845.90.00	- Other	0	A
2846.10.00	- Cerium compounds	0	A
2846.90.00	- Other	0	A
2847.00.10	- With a concentration, by weight, not less than 70% (CAS 7722-84-1)	0	A
2847.00.90	- Other	0	A

SAC Code	Description	Base Rate	Staging Category
2848.00.00	PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS	0	A
2849.10.00	- Of calcium	0	A
2849.20.00	- Of silicon	0	A
2849.90.00	- Other	0	A
2850.00.00	HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF HEADING 28.49	0	A
2852.10.00	- Chemically defined	0	A
2852.90.00	- Other	0	A
2853.00.10	- Cyanogen chloride (CAS 506-77-4)	0	A
2853.00.90	- Other	0	A
2901.10.00	- Saturated	0	A
2901.21.00	- - Ethylene	0	A
2901.22.00	- - Propene (propylene)	0	A
2901.23.00	- - Butene (butylene) and its isomers	0	A
2901.24.00	- - Buta-1,3-diene and isoprene	0	A
2901.29.10	- - - Acetylene	10	C
2901.29.90	- - - Other	0	A
2902.11.00	- - Cyclohexane	0	A
2902.19.10	- - - Camphene (3,3 dimethyl-2-methylenenorcamphane)	0	A
2902.19.90	- - - Other	0	A
2902.20.00	- Benzene	0	A
2902.30.00	- Toluene	0	A
2902.41.00	- - o-Xylene	5	A
2902.42.00	- - m-Xylene	5	A
2902.43.00	- - p-Xylene	5	A
2902.44.00	- - Mixed xylene isomers	5	A
2902.50.00	- Styrene	0	A
2902.60.00	- Ethylbenzene	0	A
2902.70.00	- Cumene	0	A
2902.90.00	- Other	0	A
2903.11.00	- - Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	0	A
2903.12.00	- - Dichloromethane (methylene chloride)	0	A
2903.13.00	- - Chloroform (trichloromethane)	0	A
2903.14.00	- - Carbon tetrachloride	0	A
2903.15.00	- - Ethylene dichloride (ISO) (1,2-dichloroethane)	0	A
2903.19.10	- - - 1,1,1,-Trichloroethane (methyl chloroform)	0	A
2903.19.90	- - - Other	0	A
2903.21.00	- - Vinyl chloride (chloroethylene)	0	A
2903.22.00	- - Trichloroethylene	0	A
2903.23.00	- - Tetrachloroethylene (perchloroethylene)	0	A
2903.29.00	- - Other	0	A

SAC Code	Description	Base Rate	Staging Category
2903.31.00	- - Ethylene dibromide (ISO) (1,2-dibromoethane)	0	A
2903.39.10	- - - 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-1-propene (CAS 382-21-8)	0	A
2903.39.21	- - - - Difluoromethane	0	A
2903.39.22	- - - - Trifluoromethane	0	A
2903.39.29	- - - - Other	0	A
2903.39.31	- - - - Difluoroethane	0	A
2903.39.32	- - - - Trifluoroethane	0	A
2903.39.33	- - - - Tetrafluoroethane	0	A
2903.39.34	- - - - Pentafluoroethane	0	A
2903.39.39	- - - - Other	0	A
2903.39.40	- - - Methyl bromide	0	A
2903.39.90	- - - Other	0	A
2903.71.00	- - Chlorodifluoromethane	0	A
2903.72.00	- - Dichlorotrifluoroethanes	0	A
2903.73.00	- - Dichlorofluoroethanes	0	A
2903.74.00	- - Chlorodifluoroethanes	0	A
2903.75.00	- - Dichloropentafluoropropanes	0	A
2903.76.10	- - - Bromochlorodifluoromethane	0	A
2903.76.20	- - - Bromotrifluoromethane	0	A
2903.76.30	- - - Dibromotetrafluoroethanes	0	A
2903.77.10	- - - Trichlorofluoromethane	0	A
2903.77.20	- - - Dichlorodifluoromethane	0	A
2903.77.30	- - - Trichlorotrifluoroethanes	0	A
2903.77.41	- - - - Dichlorotetrafluoroethanes	0	A
2903.77.42	- - - - Chloropentafluoroethane	0	A
2903.77.51	- - - - Chlorotrifluoromethane	0	A
2903.77.52	- - - - Pentachlorofluoroethane	0	A
2903.77.53	- - - - Tetrachlorodifluoroethane	0	A
2903.77.54	- - - - Other chlorofluoroethanes	0	A
2903.77.55	- - - - Heptachlorofluoropropanes, hexachlorodifluoropropanes	0	A
2903.77.56	- - - - Pentachlorotrifluoropropanes, tetrachlorotetrafluoropropanes	0	A
2903.77.57	- - - - Trichloropentafluoropropanes, dichlorohexafluoropropanes	0	A
2903.77.58	- - - - Chloroheptafluoropropanes	0	A
2903.77.59	- - - - Other chlorofluoropropanes	0	A
2903.77.90	- - - Other	0	A
2903.78.00	- - Other perhalogenated derivatives	0	A
2903.79.11	- - - - Dichlorofluoromethane	0	A
2903.79.19	- - - - Other	0	A
2903.79.22	- - - - 2-chloro-1,1,1,2-tetrafluoroethane	0	A
2903.79.25	- - - - Trichlorofluoroethanes	0	A
2903.79.29	- - - - Other	0	A
2903.79.30	- - - Dibromochloropropane (DBCP)	0	A

SAC Code	Description	Base Rate	Staging Category
2903.79.60	- - - Bromofluoromethane	0	A
2903.79.90	- - - Other	0	A
2903.81.00	- - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	0	A
2903.82.10	- - - Aldrin (ISO)	0	A
2903.82.20	- - - Chlordane (ISO)	0	A
2903.82.30	- - - Heptachlor (ISO)	0	A
2903.89.10	- - - Camphechlor (Toxaphene)	0	A
2903.89.20	- - - Mirex	0	A
2903.89.90	- - - Other	0	A
2903.91.00	- - Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	0	A
2903.92.10	- - - Hexachlorobenzene (ISO)	0	A
2903.92.20	- - - DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	0	A
2903.99.10	- - - Pentachlorobenzene	0	A
2903.99.20	- - - Hexabromobiphenyl (CAS 36355-01-8)	0	A
2903.99.90	- - - Other	0	A
2904.10.00	- Derivatives containing only sulpho groups, their salts and ethyl esters	0	A
2904.20.00	- Derivatives containing only nitro or only nitroso groups	0	A
2904.90.10	- - Trichloronitromethane (Chloropicrin) (CAS 76-06-2)	0	A
2904.90.20	- - Perfluorooctane sulfonate	0	A
2904.90.90	- - Other	0	A
2905.11.00	- - Methanol (methyl alcohol)	0	A
2905.12.00	- - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	0	A
2905.13.00	- - Butan-1-ol (n-butyl alcohol)	0	A
2905.14.00	- - Other butanols	0	A
2905.16.00	- - Octanol (octyl alcohol) and its isomers	0	A
2905.17.00	- - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	0	A
2905.19.10	- - - Pentanol (amyl alcohol) and its isomers	0	A
2905.19.91	- - - - Pinacolyl alcohol (CAS 464-07-3)	0	A
2905.19.99	- - - - Other	0	A
2905.22.00	- - Acyclic terpene alcohols	0	A
2905.29.00	- - Other	0	A
2905.31.00	- - Ethylene glycol (ethanediol)	0	A
2905.32.00	- - Propylene glycol (propane-1,2-diol)	0	A
2905.39.00	- - Other	0	A
2905.41.00	- - 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	0	A
2905.42.00	- - Pentaerythritol (pentaerythrite)	0	A
2905.43.00	- - Mannitol	0	A
2905.44.00	- - D-glucitol (sorbitol)	0	A
2905.45.00	- - Glycerol	5	A
2905.49.00	- - Other	0	A

SAC Code	Description	Base Rate	Staging Category
2905.51.00	- - Ethchlorvynol (INN)	0	A
2905.59.00	- - Other	0	A
2906.11.00	- - Menthol	0	A
2906.12.00	- - Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	0	A
2906.13.00	- - Sterols and inositols	0	A
2906.19.10	- - - Terpeneols	0	A
2906.19.90	- - - Other	0	A
2906.21.00	- - Benzyl alcohol	0	A
2906.29.00	- - Other	0	A
2907.11.00	- - Phenol (hydroxybenzene) and its salts	0	A
2907.12.00	- - Cresols and their salts	0	A
2907.13.00	- - Octylphenol, nonylphenol and their isomers; salts thereof	0	A
2907.15.00	- - Naphthols and their salts	0	A
2907.19.10	- - - Xylenols and their salts	0	A
2907.19.90	- - - Other	0	A
2907.21.00	- - Resorcinol and its salts	0	A
2907.22.00	- - Hydroquinone and its salts	0	A
2907.23.00	- - 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	0	A
2907.29.10	- - - Phenol-alcohols	0	A
2907.29.90	- - - Other	0	A
2908.11.00	- - Pentachlorophenol (ISO)	0	A
2908.19.00	- - Other	0	A
2908.91.00	- - Dinoseb (ISO) and its salts	0	A
2908.92.00	- - 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	0	A
2908.99.10	- - - Derivatives containing only sulpho groups, their salts and esters	0	A
2908.99.91	- - - - Picric acid (trinitrophenol) (CAS 88-89-1)	0	A
2908.99.99	- - - - Other	0	A
2909.11.00	- - Diethyl ether (ethyl oxide)	0	A
2909.19.00	- - Other	0	A
2909.20.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A
2909.30.10	- - Octabromodiphenyl ether	0	A
2909.30.20	- - Pentabromodiphenyl ether	0	A
2909.30.90	- - Other	0	A
2909.41.00	- - 2,2'-Oxydiethanol (diethylene glycol; digol)	0	A
2909.43.00	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	0	A
2909.44.10	- - - Monomethyl ethers of ethylene glycol or of diethylene glycol	0	A
2909.44.90	- - - Other	0	A
2909.49.00	- - Other	0	A
2909.50.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A
2909.60.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A

SAC Code	Description	Base Rate	Staging Category
2910.10.00	- Oxirane (ethylene oxide)	0	A
2910.20.00	- Methyloxirane (propylene oxide)	0	A
2910.30.00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	0	A
2910.40.00	- Dieldrin (ISO, INN)	0	A
2910.90.10	- - Endrin (ISO)	0	A
2910.90.90	- - Other	0	A
2911.00.00	ACETALS AND SEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	A
2912.11.00	- - Methanal (formaldehyde)	0	A
2912.12.00	- - Ethanal (acetaldehyde)	0	A
2912.19.10	- - - Butanal (butyraldehyde, normal isomer)	0	A
2912.19.90	- - - Other	0	A
2912.21.00	- - Benzaldehyde (benzoic aldehyde)	0	A
2912.29.00	- - Other	0	A
2912.41.00	- - Vanillin (methyl-protocatechuic aldehyde)	0	A
2912.42.00	- - Ethylvanillin (ethyl protocatechuic aldehyde)	0	A
2912.49.10	- - - Aldehyde-alcohols	0	A
2912.49.90	- - - Other	0	A
2912.50.00	- Cyclic polymers of aldehydes	0	A
2912.60.00	- Paraformaldehyde	0	A
2913.00.00	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING 29.12	0	A
2914.11.00	- - Acetone	0	A
2914.12.00	- - Butanone (methyl ethyl ketone)	0	A
2914.13.00	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	0	A
2914.19.00	- - Other	0	A
2914.22.00	- - Cyclohexanone and methylcyclohexanones	0	A
2914.23.00	- - Ionones and methylionones	0	A
2914.29.10	- - - Camphor	0	A
2914.29.90	- - - Other	0	A
2914.31.00	- - Phenylacetone (phenylpropan-2-one)	0	A
2914.39.00	- - Other	0	A
2914.40.00	- Ketone-alcohols and ketone-aldehydes	0	A
2914.50.00	- Ketone-phenols and ketones with other oxygen function	0	A
2914.61.00	- - Anthraquinone	0	A
2914.69.00	- - Other	0	A
2914.70.10	- - Chlordecone	0	A
2914.70.90	- - Other	0	A
2915.11.00	- - Formic acid	0	A
2915.12.00	- - Salts of formic acid	0	A
2915.13.00	- - Esters of formic acid	0	A
2915.21.00	- - Acetic acid	0	A

SAC Code	Description	Base Rate	Staging Category
2915.24.00	- - Acetic anhydride	0	A
2915.29.10	- - - Sodium acetate	0	A
2915.29.20	- - - Cobalt acetates	0	A
2915.29.90	- - - Other	0	A
2915.31.00	- - Ethyl acetate	0	A
2915.32.00	- - Vinyl acetate	0	A
2915.33.00	- - n-Butyl acetate	0	A
2915.36.00	- - Dinoseb acetate (ISO)	0	A
2915.39.10	- - - Isobutyl acetate	0	A
2915.39.20	- - - 2-Ethoxyethyl acetate	0	A
2915.39.90	- - - Other	0	A
2915.40.00	- Mono-, di- or trichloroacetic acids, their salts and esters	0	A
2915.50.00	- Propionic acid, its salts and esters	0	A
2915.60.00	- Butanoic (butyric) acids, pentanoic (valeric) acids, their salts and esters	0	A
2915.70.00	- Palmitic acid, stearic acid, their salts and esters	0	A
2915.90.00	- Other	0	A
2916.11.00	- - Acrylic acid and its salts	0	A
2916.12.00	- - Esters of acrylic acid	0	A
2916.13.00	- - Methacrylic acid and its salts	0	A
2916.14.00	- - Esters of methacrylic acid	0	A
2916.15.00	- - Oleic, linoleic or linolenic acids, their salts and esters	0	A
2916.16.00	- - Binapacryl (ISO)	0	A
2916.19.00	- - Other	0	A
2916.20.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A
2916.31.00	- - Benzoic acid, its salts and esters	0	A
2916.32.00	- - Benzoyl peroxide and benzoyl chloride	0	A
2916.34.00	- - Phenylacetic acid and its salts	0	A
2916.39.10	- - - Esters of phenylacetic acid	0	A
2916.39.90	- - - Other	0	A
2917.11.00	- - Oxalic acid, its salts and esters	0	A
2917.12.10	- - - Dioctyl adipate, di-isobutyl adipate, didecyl adipate and di-isodecyl adipate	0	A
2917.12.90	- - - Other	0	A
2917.13.00	- - Azelaic acid, sebacic acid, their salts and esters	0	A
2917.14.00	- - Maleic anhydride	0	A
2917.19.00	- - Other	0	A
2917.20.00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A
2917.32.10	- - - Of a purity of 99 % or more	0	A
2917.32.90	- - - Other	10	C
2917.33.00	- - Dinonyl or didecyl orthophthalates	0	A
2917.34.10	- - - Dibutyl orthophthalates	0	A

SAC Code	Description	Base Rate	Staging Category
2917.34.90	- - - Other	0	A
2917.35.00	- - Phthalic anhydride	0	A
2917.36.00	- - Terephthalic acid and its salts	0	A
2917.37.00	- - Dimethyl terephthalate	0	A
2917.39.00	- - Other	0	A
2918.11.00	- - Lactic acid, its salts and esters	0	A
2918.12.00	- - Tartaric acid	0	A
2918.13.00	- - Salts and esters of tartaric acid	0	A
2918.14.00	- - Citric acid	0	A
2918.15.00	- - Salts and esters of citric acid	0	A
2918.16.00	- - Gluconic acid, its salts and esters	0	A
2918.18.00	- - Chlorobenzilate (ISO)	0	A
2918.19.10	- - - 2,2-Diphenyl-2-hydroxyacetic acid (CAS 76-93-7)	0	A
2918.19.90	- - - Other	0	A
2918.21.00	- - Salicylic acid and its salts	0	A
2918.22.00	- - O-Acetylsalicylic acid, its salts and esters	0	A
2918.23.00	- - Other esters of salicylic acid and their salts	0	A
2918.29.00	- - Other	0	A
2918.30.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A
2918.91.00	- - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	0	A
2918.99.00	- - Other	0	A
2919.10.00	- Tris(2,3-dibromopropyl) phosphate	0	A
2919.90.00	- Other	0	A
2920.11.10	- - - Parathion (ISO)	0	A
2920.11.20	- - - Parathion-methyl (ISO) (methyl-parathion)	0	A
2920.19.00	- - Other	0	A
2920.90.11	- - - Trimethyl phosphite (CAS 121-45-9)	0	A
2920.90.12	- - - Triethyl phosphite (CAS 122-52-1)	0	A
2920.90.13	- - - Dimethyl phosphite (CAS 868-85-9)	0	A
2920.90.14	- - - Diethyl phosphite (CAS 762-04-9)	0	A
2920.90.19	- - - Other	0	A
2920.90.20	- - Endosulfan	0	A
2920.90.90	- - Other	0	A
2921.11.00	- - Methylamine, di- or trimethylamine and their salts	0	A
2921.19.10	- - - Diethylamine and its salts	0	A
2921.19.21	- - - - bis(2-chloroethyl) ethylamine (nitrogen mustard HN1) (CAS 538-07-8)	0	A
2921.19.22	- - - - bis(2-chloroethyl) methylamine (nitrogen mustard HN2) (CAS 51-75-2)	0	A
2921.19.23	- - - - tri(2-chloroethyl) amine (nitrogen mustard HN3) (CAS 555-77-1)	0	A
2921.19.24	- - - - Chlorides N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) ethylamine and corresponding protonated salts thereof	0	A

SAC Code	Description	Base Rate	Staging Category
2921.19.29	- - - - Other	0	A
2921.19.90	- - - Other	0	A
2921.21.00	- - Ethylenediamine and its salts	0	A
2921.22.00	- - Hexamethylenediamine and its salts	0	A
2921.29.00	- - Other	0	A
2921.30.00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	0	A
2921.41.00	- - Aniline and its salts	0	A
2921.42.00	- - Aniline derivatives and their salts	0	A
2921.43.10	- - - Trifluralin (a,a,a-trifluoro- 2,6-dinitro-N,N-dipropyl-p-toluidine)	5	A
2921.43.20	- - - Toluidine	0	A
2921.43.30	- - - Chloromethylaniline	0	A
2921.43.90	- - - Other	0	A
2921.44.00	- - Diphenylamine and its derivatives; salts thereof	0	A
2921.45.00	- - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	0	A
2921.46.00	- - Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), ethylamphetamine (INN), phencamphamine (INN), phentermine (INN), lephetamine (INN), levamphetamine (INN) and mefenorex (INN); salts thereof	0	A
2921.49.00	- - Other	0	A
2921.51.00	- - o-, m-, p-Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	0	A
2921.59.00	- - Other	0	A
2922.11.00	- - Monoethanolamine and its salts	0	A
2922.12.00	- - Diethanolamine and its salts	0	A
2922.13.00	- - Triethanolamine and its salts	0	A
2922.14.00	- - Dextropropoxyphene (INN) and its salts	0	A
2922.19.11	- - - - N, N-dimethylaminoethanol (CAS 108-01-0) and corresponding protonated salts	0	A
2922.19.12	- - - - N,N-Diethylaminoethanol (CAS 100-37-8) and corresponding protonated salts	0	A
2922.19.19	- - - - Other	0	A
2922.19.20	- - - Ethyldiethanolamine (CAS 139-87-7)	0	A
2922.19.30	- - - Methyldiethanolamine (CAS 105-59-9)	0	A
2922.19.90	- - - Other	0	A
2922.21.00	- - Aminonaphthosulphonic acids and their salts	0	A
2922.29.10	- - - Anisidines, dianisidines, phenetidines, and their salts	0	A
2922.29.90	- - - Other	0	A
2922.31.00	- - Amphepramone (INN), methadone (INN) and normethadone (INN); salts thereof	0	A
2922.39.00	- - Other	0	A
2922.41.00	- - Lysine and its esters; salts thereof	0	A
2922.42.00	- - Glutamic acid and its salts	0	A
2922.43.00	- - Anthranilic acid and its salts	0	A
2922.44.00	- - Tilidine (INN) and its salts	0	A

SAC Code	Description	Base Rate	Staging Category
2922.49.00	- - Other	0	A
2922.50.00	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	0	A
2923.10.00	- Choline and its salts	0	A
2923.20.00	- Lecithins and other phosphoaminolipids	0	A
2923.90.00	- Other	0	A
2924.11.00	- - Meproamate (INN)	0	A
2924.12.10	- - - Fluoroacetamide (ISO)	0	A
2924.12.20	- - - Phosphamidon (ISO)	0	A
2924.12.30	- - - Monocrotophos (ISO)	0	A
2924.19.00	- - Other	0	A
2924.21.00	- - Ureines and their derivatives; salts thereof	0	A
2924.23.00	- - 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	0	A
2924.24.00	- - Ethinamate (INN)	0	A
2924.29.00	- - Other	0	A
2925.11.00	- - Saccharin and its salts	0	A
2925.12.00	- - Glutethimide (INN)	0	A
2925.19.00	- - Other	0	A
2925.21.00	- - Chlordimeform (ISO)	0	A
2925.29.00	- - Other	0	A
2926.10.00	- Acrylonitrile	0	A
2926.20.00	- 1-Cyanoguanidine (dicyandiamide)	0	A
2926.30.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano 2-dimethylamino-4,4-diphenylbutane)	0	A
2926.90.00	- Other	0	A
2927.00.00	DIAZO-, AZO- OR AZOXY-COMPOUNDS	0	A
2928.00.00	ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE	0	A
2929.10.00	- Isocyanates	0	A
2929.90.10	- - Dihalides N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) phosphoramidic	0	A
2929.90.20	- - N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) phosphoramidates dialkyl (methyl, ethyl, propyl (normal or iso propyl))	0	A
2929.90.90	- - Other	0	A
2930.20.00	- Thiocarbamates and dithiocarbamates	0	A
2930.30.00	- Thiuram mono-, di- or tetrasulphides	0	A
2930.40.00	- Methionine	0	A
2930.50.10	- - Methamidophos (ISO)	5	A
2930.50.20	- - Captafol (ISO)	0	A
2930.90.20	- - Dithiocarbonates (xanthates and xanthogenates)	0	A
2930.90.31	- - - 2-chloroethyl chloromethyl sulfide (CAS 2625-76-5)	0	A
2930.90.32	- - - bis(2-chloroethyl) sulfide (CAS 505-60-2)	0	A
2930.90.33	- - - bis(2-chloroethylthio) methane (CAS 63869-13-6)	0	A
2930.90.34	- - - 1,2-bis(2-chloroethyl(thio)) ethane (CAS 3563-36-8)	0	A

SAC Code	Description	Base Rate	Staging Category
2930.90.35	- - - 1,3-Bis(2-chloroethylthio) n-propane (CAS 63905-10-2)	0	A
2930.90.36	- - - 1,4-Bis(2-chloroethylthio) n-butane (CAS 142868-93-7)	0	A
2930.90.37	- - - 1,5-bis(2-chloroethylthio) n-pentane (CAS 142868-94-8)	0	A
2930.90.38	- - - bis(2-chloroethylthiomethyl) ether (CAS 63918-90-1) and bis(2-chloroethylthioethyl) ether (CAS 63918-89-8)	0	A
2930.90.39	- - - Other	0	A
2930.90.41	- - - VX (S-2-diisopropylaminoethoxyethylmethylphosphonothiolate) (CAS 50782-69-9)	0	A
2930.90.49	- - - Other	0	A
2930.90.91	- - - Amiton (O,O-Diethyl S-2-(diethylamino)ethyl phosphorothiolate) (CAS 78-53-5) and their corresponding alkylated or protonated salts	0	A
2930.90.92	- - N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) aminoethanotioles-2 and its corresponding protonated salts	0	A
2930.90.93	- - - Thiodiglycol (CAS 111-48-8)	0	A
2930.90.94	- - - Fonophos (O-Ethyl S-phenyl ethyl phosphonothiolothionate) (CAS 944-22-9)	0	A
2930.90.99	- - - Other	0	A
2931.10.10	- - Tetramethyl lead	0	A
2931.10.20	- - Tetraethyl lead	0	A
2931.20.10	- - Tributyl stannan (CAS 688-73-3)	0	A
2931.20.90	- - Other	0	A
2931.90.10	- - Alkyl-lead, other than those specified in tariff subdivisions 2931.10.10 or 2931.10.20	0	A
2931.90.21	- - - Sarin (O-Isopropyl methylphosphonofluoridate) (CAS 107-44-8)	0	A
2931.90.22	- - - Soman (O-Pinacolyl methylphosphonofluoridate) (CAS 96-64-0)	0	A
2931.90.23	- - - Chlorosarin (O-Isopropyl methylphosphonochloridate) (CAS 1445-76-7)	0	A
2931.90.24	- - - Chlorosoman (O-pinacolyl methylphosphonochloridate) (CAS 7040-57-5)	0	A
2931.90.29	- - - Other	0	A
2931.90.31	- - - Tabun (O-Ethyl N,N-dimethyl phosphoramidocyanidate) (CAS 77-81-6)	0	A
2931.90.39	- - - Other	0	A
2931.90.41	- - - Lewisite 1 (2-Chlorovinyl)dichloroarsine) (CAS 541-25-3)	0	A
2931.90.42	- - - Lewisite 2 (Bis(2-chlorovinyl)chloroarsine) (CAS 40334-69-8)	0	A
2931.90.43	- - - Lewisite 3 (Tris-(2-Chlorovinyl) arsine) (CAS 40334-70-1)	0	A
2931.90.49	- - - Other	0	A
2931.90.51	- - - DF (Methylphosphonyl difluoride) (CAS 676-99-3)	0	A
2931.90.59	- - - Other	0	A
2931.90.61	- - - QL (O-Ethyl O-2-diisopropylaminoethyl methylphosphonite) (CAS 57856-11-8)	0	A
2931.90.69	- - - Other	0	A
2931.90.71	- - - Methylphosphonyl dichloride (CAS 676-97-1)	0	A
2931.90.72	- - - Dimethyl methylphosphonate (CAS 756-79-6)	0	A
2931.90.79	- - - Other	0	A
2931.90.90	- - Other	0	A

SAC Code	Description	Base Rate	Staging Category
2932.11.00	- - Tetrahydrofuran	0	A
2932.12.00	- - 2-Furaldehyde (furfuraldehyde)	0	A
2932.13.00	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	0	A
2932.19.00	- - Other	0	A
2932.20.10	- - Coumarin, methylcoumarins and ethylcoumarins	0	A
2932.20.90	- - Other lactones	0	A
2932.91.00	- - Isosafrole	0	A
2932.92.00	- - 1-(1,3-Benzodioxol-5-yl)propan-2-one	0	A
2932.93.00	- - Piperonal	0	A
2932.94.00	- - Safrole	0	A
2932.95.00	- - Tetrahydrocannabinols (all isomers)	0	A
2932.99.00	- - Other	0	A
2933.11.00	- - Phenazone (antipyrin) and its derivatives	0	A
2933.19.00	- - Other	0	A
2933.21.00	- - Hydantoin and its derivatives	0	A
2933.29.00	- - Other	0	A
2933.31.00	- - Pyridine and its salts	0	A
2933.32.00	- - Piperidine and its salts	0	A
2933.33.00	- - Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	0	A
2933.39.10	- - - 3-Quinuclidinol (CAS 1619-34-7)	0	A
2933.39.20	- - - BZ (3-Quinuclidinyl benzilate) (CAS 6581-06-2)	0	A
2933.39.90	- - - Other	0	A
2933.41.00	- - Levorphanol (INN) and its salts	0	A
2933.49.00	- - Other	0	A
2933.52.00	- - Malonylurea (barbituric acid) and its salts	0	A
2933.53.00	- - Allobarbitol (INN), amobarbitol (INN), barbital (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	0	A
2933.54.00	- - Other derivatives of malonylurea (barbituric acid); salts thereof	0	A
2933.55.00	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	0	A
2933.59.00	- - Other	0	A
2933.61.00	- - Melamine	0	A
2933.69.00	- - Other	0	A
2933.71.00	- - 6-Hexanelactam (epsilon-caprolactam)	0	A
2933.72.00	- - Clobazam (INN) and methyprylon (INN)	0	A
2933.79.00	- - Other lactams	0	A

SAC Code	Description	Base Rate	Staging Category
2933.91.00	- - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	0	A
2933.99.00	- - Other	0	A
2934.10.00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	0	A
2934.20.00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	0	A
2934.30.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	0	A
2934.91.00	- - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phentetrazine (INN) and sufentanil (INN); salts thereof	0	A
2934.99.00	- - Other	0	A
2935.00.00	SULPHONAMIDES	0	A
2936.21.10	- - - Retinyl palmitate	0	A
2936.21.90	- - - Other	0	A
2936.22.00	- - Vitamin B1 and its derivatives	0	A
2936.23.00	- - Vitamin B2 and its derivatives	0	A
2936.24.00	- - D- or DL-Pantothenic acid (vitamin B3 or vitamin B5) and its derivatives	0	A
2936.25.00	- - Vitamin B6 and its derivatives	0	A
2936.26.00	- - Vitamin B12 and its derivatives	0	A
2936.27.00	- - Vitamin C and its derivatives	0	A
2936.28.00	- - Vitamin E and its derivatives	0	A
2936.29.00	- - Other vitamins and their derivatives	0	A
2936.90.10	- - Provitamins, unmixed	0	A
2936.90.90	- - Other	0	A
2937.11.00	- - Somatotropin, its derivatives and structural analogues	0	A
2937.12.00	- - Insulin and its salts	0	A
2937.19.00	- - Other	0	A
2937.21.00	- - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	0	A
2937.22.00	- - Halogenated derivatives of corticosteroidal hormones	0	A
2937.23.00	- - Oestrogens and progestogens	0	A
2937.29.00	- - Other	0	A
2937.50.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	0	A
2937.90.11	- - - Epinephrine (adrenaline)	0	A
2937.90.19	- - - Other	0	A
2937.90.20	- - Derivatives of amino acids	0	A
2937.90.90	- - Other	0	A

SAC Code	Description	Base Rate	Staging Category
2938.10.00	- Rutoside (rutin) and its derivatives	0	A
2938.90.00	- Other	0	A
2939.11.00	- - Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	0	A
2939.19.00	- - Other	0	A
2939.20.10	- - Quinine and its salts	0	A
2939.20.90	- - Other	0	A
2939.30.00	- Caffeine and its salts	0	A
2939.41.00	- - Ephedrine and its salts	0	A
2939.42.00	- - Pseudoephedrine (INN) and its salts	0	A
2939.43.00	- - Cathine (INN) and its salts	0	A
2939.44.00	- - Norephedrine and its salts	0	A
2939.49.00	- - Other	0	A
2939.51.00	- - Fenethylamine (INN) and its salts	0	A
2939.59.00	- - Other	0	A
2939.61.00	- - Ergometrine (INN) and its salts	0	A
2939.62.00	- - Ergotamine (INN) and its salts	0	A
2939.63.00	- - Lysergic acid and its salts	0	A
2939.69.00	- - Other	0	A
2939.91.00	- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	0	A
2939.99.00	- - Other	0	A
2940.00.00	SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE (LEVULOSE); SUGAR ETHERS, SUGAR ACETALS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADING 29.37, 29.38 OR 29.39	0	A
2941.10.00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	0	A
2941.20.00	- Streptomycins and their derivatives; salts thereof	0	A
2941.30.00	- Tetracyclines and their derivatives; salts thereof	0	A
2941.40.00	- Chloramphenicol and its derivatives, salts thereof	0	A
2941.50.00	- Erythromycin and its derivatives; salts thereof	0	A
2941.90.00	- Other	0	A
2942.00.00	OTHER ORGANIC COMPOUNDS	0	A
3001.20.00	- Extracts of glands or other organs or of their secretions	0	A
3001.90.10	- - Human bones, organs and tissues, for grafts or transplants	0	A
3001.90.20	- - Glands and other organs, dried, whether or not powdered	0	A
3001.90.90	- - Other	0	A
3002.10.10	- - Anti-snakebite sera, other than anti-cobra or anti-coral snake sera	0	A
3002.10.90	- - Other	0	A
3002.20.00	- Vaccines for medicinal use	0	A
3002.30.00	- Vaccines for veterinary use	0	A

SAC Code	Description	Base Rate	Staging Category
3002.90.10	- - Saxitoxin (CAS 35523-89-8)	0	A
3002.90.20	- - Ricin (CAS 9009-86-3)	0	A
3002.90.90	- - Other	0	A
3003.10.10	- - For human use	0	A
3003.10.20	- - For veterinary use	0	A
3003.20.10	- - For human use	0	A
3003.20.20	- - For veterinary use	0	A
3003.31.00	- - Containing insulin	0	A
3003.39.10	- - - For human use	0	A
3003.39.20	- - - For veterinary use	0	A
3003.40.11	- - - Containing ephedrine and its salts	0	A
3003.40.12	- - - Containing pseudoephedrine and its salts	0	A
3003.40.13	- - - Containing norephedrine and its salts	0	A
3003.40.19	- - - Other	0	A
3003.40.21	- - - Containing ephedrine and its salts	0	A
3003.40.22	- - - Containing pseudoephedrine and its salts	0	A
3003.40.23	- - - Containing norephedrine and its salts	0	A
3003.40.29	- - - Other	0	A
3003.90.11	- - - For human use	0	A
3003.90.12	- - - For veterinary use	0	A
3003.90.21	- - - For human use	0	A
3003.90.22	- - - For veterinary use	0	A
3003.90.91	- - - For human use	0	A
3003.90.92	- - - For veterinary use	0	A
3004.10.10	- - For human use	0	A
3004.10.20	- - For veterinary use	0	A
3004.20.10	- - For human use	0	A
3004.20.20	- - For veterinary use	0	A
3004.31.00	- - Containing insulin	0	A
3004.32.10	- - - For human use	0	A
3004.32.20	- - - For veterinary use	0	A
3004.39.10	- - - For human use	0	A
3004.39.20	- - - For veterinary use	0	A
3004.40.11	- - - Containing ephedrine and its salts	0	A
3004.40.12	- - - Containing pseudoephedrine and its salts	0	A
3004.40.13	- - - Containing norephedrine and its salts	0	A
3004.40.19	- - - Other	0	A
3004.40.21	- - - Containing ephedrine and its salts	0	A
3004.40.22	- - - Containing pseudoephedrine and its salts	0	A
3004.40.23	- - - Containing norephedrine and its salts	0	A
3004.40.29	- - - Other	0	A
3004.50.10	- - For human use	0	A

SAC Code	Description	Base Rate	Staging Category
3004.50.20	- - For veterinary use	0	A
3004.90.11	- - - For human use	0	A
3004.90.12	- - - For veterinary use	0	A
3004.90.21	- - - For human use	0	A
3004.90.22	- - - For veterinary use	0	A
3004.90.91	- - - For human use	0	A
3004.90.92	- - - For veterinary use	0	A
3005.10.00	- Adhesive dressings and other articles having an adhesive layer	0	A
3005.90.00	- Other	0	A
3006.10.00	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	0	A
3006.20.00	- Blood-grouping reagents	0	A
3006.30.10	- - Opacifying preparations	0	A
3006.30.20	- - Diagnostic reagents	0	A
3006.40.00	- Dental cements and other dental fillings; bone reconstruction cements	0	A
3006.50.00	- First-aid boxes and kits	0	A
3006.60.00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0	A
3006.70.00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	0	A
3006.91.00	- - Appliances identifiable for ostomy use	0	A
3006.92.00	- - Pharmaceutical waste	15	A
3101.00.00	ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILISERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE PRODUCTS	0	A
3102.10.00	- Urea, whether or not in aqueous solution	0	A
3102.21.00	- - Ammonium sulphate	0	A
3102.29.00	- - Other	0	A
3102.30.00	- Ammonium nitrate, whether or not in aqueous solution	0	A
3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	0	A
3102.50.00	- Sodium nitrate	0	A
3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	0	A
3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	0	A
3102.90.10	- - Calcium cyanamide	0	A
3102.90.90	- - Other	0	A
3103.10.00	- Superphosphates	0	A
3103.90.10	- - Basic slag	0	A
3103.90.90	- - Other	0	A
3104.20.00	- Potassium chloride	0	A

SAC Code	Description	Base Rate	Staging Category
3104.30.00	- Potassium sulphate	0	A
3104.90.10	- - Carnallite, sylvite and other natural potassium salts, in raw form	0	A
3104.90.90	- - Other	0	A
3105.10.00	- Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	0	A
3105.20.00	- Mineral or chemical fertilisers containing the three fertilising elements: nitrogen, phosphorus and potassium	0	A
3105.30.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	0	A
3105.40.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	0	A
3105.51.00	- - Containing nitrates and phosphates	0	A
3105.59.00	- - Other	0	A
3105.60.00	- Mineral or chemical fertilisers containing the two fertilising elements: phosphorus and potassium	0	A
3105.90.00	- Other	0	A
3201.10.00	- Quebracho extract	0	A
3201.20.00	- Wattle extract	0	A
3201.90.00	- Other	0	A
3202.10.00	- Synthetic organic tanning substances	0	A
3202.90.00	- Other	0	A
3203.00.00	COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCLUDING DYEING EXTRACTS BUT EXCLUDING ANIMAL BLACK), WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN	0	A
3204.11.00	- - Disperse dyes and preparations based thereon	0	A
3204.12.00	- - Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon	0	A
3204.13.00	- - Basic dyes and preparations based thereon	0	A
3204.14.00	- - Direct dyes and preparations based thereon	0	A
3204.15.00	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon	0	A
3204.16.00	- - Reactive dyes and preparations based thereon	0	A
3204.17.00	- - Pigments and preparations based thereon	0	A
3204.19.00	- - Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	0	A
3204.20.00	- Synthetic organic products of the kind used as fluorescent brightening agents	0	A
3204.90.00	- Other	0	A
3205.00.00	COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES	0	A
3206.11.00	- - Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	0	A
3206.19.00	- - Other	0	A
3206.20.00	- Pigments and preparations based on chromium compounds	0	A
3206.41.00	- - Ultramarine and preparations based thereon	0	A
3206.42.00	- - Lithopone and other pigments and preparations based on zinc sulphide	0	A

SAC Code	Description	Base Rate	Staging Category
3206.49.10	- - - Pigments and preparations based on cadmium compounds	0	A
3206.49.20	- - - Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	0	A
3206.49.90	- - - Other	0	A
3206.50.00	- Inorganic products of the kind used as luminophores	0	A
3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	0	A
3207.20.00	- Vitriifiable enamels and glazes, engobes (slips) and similar preparations	0	A
3207.30.00	- Liquid lustres and similar preparations	0	A
3207.40.00	- Glass frit and other glass, in the form of powder, granules or flakes	0	A
3208.10.10	- - Oven drying anti-rust enamel paints, for coating metal strips	0	A
3208.10.20	- - Printer's varnish	0	A
3208.10.30	- - Colourless varnish, for curing concrete for road construction	0	A
3208.10.40	- - Put up in aerosol containers	15	E
3208.10.50	- - Solutions as defined in note 4 of this Chapter	0	A
3208.10.90	- - Other	15	E
3208.20.10	- - Printer's varnish	0	A
3208.20.20	- - Colourless varnish, for curing concrete for road construction	0	A
3208.20.30	- - Put up in aerosol containers	15	E
3208.20.40	- - Solutions as defined in note 4 of this chapter	0	A
3208.20.90	- - Other	15	E
3208.90.10	- - Solutions as defined in note 4 of this chapter	0	A
3208.90.20	- - Printer's varnish	0	A
3208.90.30	- - Colourless varnish, for curing concrete for road construction	0	A
3208.90.40	- - Epoxyphenolic paints and varnishes for sanitary use	0	A
3208.90.50	- - Put up in aerosol containers	15	E
3208.90.91	- - - Other paints	15	E
3208.90.92	- - - Other varnishes	15	E
3209.10.10	- - Printer's varnish	0	A
3209.10.90	- - Other	15	E
3209.90.10	- - Other paints	15	E
3209.90.20	- - Other varnishes	15	E
3210.00.10	- Prepared water pigments of the kind used for finishing leather	0	A
3210.00.90	- Other	15	E
3211.00.00	PREPARED DRIERS	0	A
3212.10.00	- Stamping foils	0	A
3212.90.10	- - Aluminium powder dispersed in non-aqueous media	5	A
3212.90.20	- - Other pigments dispersed in non-aqueous media	0	A
3212.90.90	- - Other	5	A
3213.10.00	- Colours in sets	0	A
3213.90.00	- Other	0	A
3214.10.11	- - - Based on acrylic polymers or polyesters	5	C
3214.10.19	- - - Other	0	A

SAC Code	Description	Base Rate	Staging Category
3214.10.20	- - Painters' fillings	5	C
3214.90.00	- Other	5	C
3215.11.10	- - - Offset printing ink	0	A
3215.11.20	- - - For retouching negatives for printing	0	A
3215.11.30	- - - Screen printing ink	0	A
3215.11.90	- - - Other	10	C
3215.19.10	- - - Offset printing ink	0	A
3215.19.20	- - - For retouching negatives for printing	0	A
3215.19.30	- - - Screen printing ink	0	A
3215.19.90	- - - Other	10	C
3215.90.00	- Other	0	A
3301.12.00	- - Of orange	0	A
3301.13.00	- - Of lemon	0	A
3301.19.10	- - - Of bergamot	0	A
3301.19.20	- - - Of lime	0	A
3301.19.90	- - - Other	0	A
3301.24.00	- - Of peppermint (<i>Mentha piperita</i>)	0	A
3301.25.00	- - Of other mints	0	A
3301.29.10	- - - Of geranium	0	A
3301.29.20	- - - Of jasmine	0	A
3301.29.30	- - - Of lavender or of lavandin	0	A
3301.29.40	- - - Of vetiver	0	A
3301.29.90	- - - Other	0	A
3301.30.00	- Resinoids	0	A
3301.90.00	- Other	0	A
3302.10.10	- - Of a kind used in the food industries	5	C
3302.10.20	- - Of a kind used in the drinks industries, whether or not containing ethyl alcohol	5	C
3302.90.10	- - Of a kind used in the tobacco industry	0	A
3302.90.20	- - Of a kind used in the oral hygiene or dental industries	0	A
3302.90.90	- - Other	5	C
3303.00.00	PERFUMES AND TOILET WATERS	15	E
3304.10.00	- Lip make-up preparations	15	E
3304.20.00	- Eye make-up preparations	15	E
3304.30.00	- Manicure or pedicure preparations	15	E
3304.91.00	- - Powders, whether or not compressed	15	E
3304.99.00	- - Other	15	E
3305.10.00	- Shampoos	15	E
3305.20.00	- Preparations for permanent waving or straightening	15	E
3305.30.00	- Hair lacquers	15	E
3305.90.00	- Other	15	E
3306.10.00	- Dentifrices	15	E

SAC Code	Description	Base Rate	Staging Category
3306.20.00	- Yarn used to clean between the teeth (dental floss)	15	A
3306.90.00	- Other	15	E
3307.10.00	- Pre-shave, shaving or aftershave preparations	15	E
3307.20.00	- Personal deodorants and antiperspirants	15	E
3307.30.00	- Perfumed bath salts and other bath preparations	15	E
3307.41.00	- - "Agarbatti" and other odoriferous preparations which operate by burning	15	C
3307.49.00	- - Other	15	E
3307.90.10	- - Contact lens solutions or artificial eye solutions, including artificial tears	5	C
3307.90.90	- - Other	15	E
3401.11.11	- - - - Medicated, other than disinfectant	5	E
3401.11.19	- - - - Other	15	E
3401.11.20	- - - Organic surface-active products and preparations for use as soap	10	E
3401.11.30	- - - Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	5	E
3401.19.00	- - Other	15	E
3401.20.10	- - Liquid soap, medicated (other than disinfectant)	5	E
3401.20.90	- - Other	15	E
3401.30.00	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	15	E
3402.11.10	- - - Water-soluble salts of alkylaryl sulphonic acids	10	E
3402.11.90	- - - Other	0	A
3402.12.00	- - Cationic	0	A
3402.13.00	- - Non-ionic	0	A
3402.19.00	- - Other	0	A
3402.20.00	- Preparations put up for retail sale	15	E
3402.90.11	- - - Based on water-soluble salts of alkylaryl sulphonic acids or phosphoric esters	10	E
3402.90.19	- - - Other	5	E
3402.90.20	- - Washing preparations and cleaning preparations	15	E
3403.11.00	- - Preparations for the treatment of textile materials, leather, furskins or other materials	0	A
3403.19.00	- - Other	0	A
3403.91.10	- - - Of a kind used for the oil or grease treatment of leather, with a basis of diethanolamines and oxidised or sulphonated oils	5	C
3403.91.90	- - - Other	0	A
3403.99.00	- - Other	0	A
3404.20.00	- Of poly(oxyethylene) (polyethylene glycol)	0	A
3404.90.10	- - Of chemically modified lignite	0	A
3404.90.90	- - Other	0	A
3405.10.00	- Polishes, creams and similar preparations for footwear or leather	15	E
3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	15	E

SAC Code	Description	Base Rate	Staging Category
3405.30.00	- Polishes (lustres) and similar preparations for coachwork, other than metal polishes	15	E
3405.40.00	- Scouring pastes and powders and other scouring preparations	15	E
3405.90.10	- - Waxes containing solvents or emulsified, not containing other added substances	0	A
3405.90.20	- - Metal polishes, in containers of a net content of 1 kg or more	5	A
3405.90.90	- - Other	15	E
3406.00.00	CANDLES, TAPERS AND THE LIKE	15	E
3407.00.00	MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS KNOWN AS "DENTAL WAX" OR AS "DENTAL IMPRESSION COMPOUNDS", PUT UP IN SETS, IN PACKINGS FOR RETAIL SALE OR IN PLATES, HORSESHOE SHAPES, SLICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER	5	A
3501.10.00	- Casein	0	A
3501.90.00	- Other	5	A
3502.11.00	- - Dried	0	A
3502.19.00	- - Other	0	A
3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	0	A
3502.90.00	- Other	0	A
3503.00.10	- Gelatin and derivatives thereof	0	A
3503.00.90	- Other	5	A
3504.00.00	PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED	0	A
3505.10.10	- - Dextrins	0	A
3505.10.20	- - Pregelatinised or esterified starch	0	A
3505.10.90	- - Other	5	A
3505.20.00	- Glues	10	E
3506.10.00	- Products of any kind suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	15	C
3506.91.10	- - - Prepared thermoplastic adhesives based on polyamides or polyesters, with a melting point of between 180 °C and 240 °C	5	A
3506.91.20	- - - Thermoplastic adhesive based on styrene-butadiene copolymers and hydrocarbon resins with a melting temperature above 75 °C	0	A
3506.91.90	- - - Other	15	E
3506.99.00	- - Other	15	E
3507.10.00	- Rennet and concentrates thereof	0	A
3507.90.00	- Other	0	A
3601.00.00	PROPELLENT POWDERS	0	A
3602.00.10	- Based on ammonium nitrate	15	A
3602.00.90	- Other	10	A
3603.00.00	SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS	0	A
3604.10.00	- Fireworks	15	A
3604.90.00	- Other	15	A

SAC Code	Description	Base Rate	Staging Category
3605.00.00	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 36.04	15	E
3606.10.00	- Liquid or liquefied-gas fuels in containers of the kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	15	A
3606.90.10	- - Ferro-cerium and other pyrophoric alloys	5	A
3606.90.90	- - Other	15	A
3701.10.00	- For X-ray	0	A
3701.20.00	- Instant print film	10	A
3701.30.10	- - Photomechanical process plates of the type used in photolithography, heliography, photoengraving, etc.	0	A
3701.30.90	- - Other	10	A
3701.91.00	- - For colour photography (polychrome)	10	A
3701.99.00	- - Other	10	A
3702.10.00	- For X-ray	0	A
3702.31.10	- - - Instant print film	10	A
3702.31.90	- - - Other	10	A
3702.32.10	- - - Instant print film	10	A
3702.32.90	- - - Other	10	A
3702.39.10	- - - Instant print film	10	A
3702.39.90	- - - Other	10	A
3702.41.10	- - - Instant print film	10	A
3702.41.90	- - - Other	10	A
3702.42.10	- - - Instant print film	10	A
3702.42.90	- - - Other	10	A
3702.43.10	- - - Instant print film	10	A
3702.43.90	- - - Other	10	A
3702.44.10	- - - Instant print film	10	A
3702.44.90	- - - Other	10	A
3702.52.10	- - - Of a length not exceeding 14 m	10	A
3702.52.20	- - - Of a length exceeding 14 m	10	A
3702.53.00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	10	A
3702.54.00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	10	A
3702.55.00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10	A
3702.56.00	- - Of a width exceeding 35 mm	10	A
3702.96.00	- - Of a width not exceeding 35 mm and of a length not exceeding 30 m	10	A
3702.97.00	- - Of a width not exceeding 35 mm and of a length exceeding 30 m	10	A
3702.98.00	- - Of a width exceeding 35 mm	10	A
3703.10.00	- In rolls of a width exceeding 610 mm	10	A
3703.20.00	- Other, for colour photography (polychrome)	0	A
3703.90.10	- - Heliographic paper, for monochrome photography	10	A
3703.90.90	- - Other	10	A

SAC Code	Description	Base Rate	Staging Category
3704.00.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	10	A
3705.10.00	- For offset reproduction	10	A
3705.90.10	- - Microfilm	10	A
3705.90.90	- - Other	10	A
3706.10.00	- Of a width of 35 mm or more	5	A
3706.90.00	- Other	5	A
3707.10.00	- Sensitising emulsions	0	A
3707.90.00	- Other	0	A
3801.10.00	- Artificial graphite	0	A
3801.20.00	- Colloidal or semi-colloidal graphite	0	A
3801.30.00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	0	A
3801.90.00	- Other	0	A
3802.10.00	- Activated carbon	0	A
3802.90.00	- Other	0	A
3803.00.00	TALL OIL, WHETHER OR NOT REFINED	0	A
3804.00.00	RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF HEADING 38.03	0	A
3805.10.00	- Gum, wood or sulphate turpentine oils (sulphate turpentine)	5	C
3805.90.10	- - Pine oil	5	C
3805.90.90	- - Other	5	C
3806.10.00	- Rosin and resin acids	5	C
3806.20.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	5	C
3806.30.00	- Ester gums	0	A
3806.90.00	- Other	5	C
3807.00.00	WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWERS PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH	0	A
3808.50.11	- - - In articles such as tablets and candles, that act due to combustion, and fly-papers	10	E
3808.50.12	- - - Containing DDT, aldrin, dieldrin, toxaphene, chlordimeform, chlordane, heptachlor	5	D
3808.50.13	- - - Containing binapacryl, 1,2-dibromoethane, ethylene dichloride, parathion	5	D
3808.50.14	- - - Containing lindane, mercury compounds, fluoroacetamide, pentachlorophenol, monocrotophos, phosphamidon	5	D
3808.50.15	- - - Based on methamidophos and methyl parathion	5	D
3808.50.16	- - - Cyclohexane, 1,2,3,4,5,6 hexachloro (HCH)	5	D
3808.50.19	- - - Other	5	D
3808.50.21	- - - With a base of chromated copper arsenate, of the kind used for preserving wood, in containers of a net content of 125 kg or more	0	A
3808.50.22	- - - Containing hexachlorobenzene, pentachlorophenol, binapacryl, oxides of mercury	5	D
3808.50.23	- - - Containing captafol	5	D

SAC Code	Description	Base Rate	Staging Category
3808.50.29	- - - Other	5	D
3808.50.31	- - - Containing dinoseb (ISO)	5	D
3808.50.32	- - - Containing 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic	5	D
3808.50.39	- - - Other	5	D
3808.50.40	- - Disinfectants	15	E
3808.50.51	- - - Containing fluoroacetamide	10	E
3808.50.59	- - - Other	10	E
3808.50.92	- - - Containing chlorobenzilate, phosphamidon	5	D
3808.50.93	- - - Dry powder formulations with a mixture containing mainly: benomyl (CAS 17804-35-2), carbofuran (CAS 1563-66-2) and thiram (CAS 137-26-8)	5	D
3808.50.99	- - - Other	5	D
3808.91.10	- - - In articles such as tablets and candles, that act due to combustion, and fly-papers	10	E
3808.91.20	- - - Containing endrin	5	D
3808.91.31	- - - - Containing chloropicrin at a rate not less than 30% by weight	5	D
3808.91.39	- - - - Other	5	D
3808.91.40	- - - - Containing chloropicrin at a rate not less than 30% by weight other than those referred to in subdivision 3808.91.31	5	D
3808.91.50	- - - - Mirex or declordano	5	D
3808.91.90	- - - Other	5	D
3808.92.10	- - - With a base of chromated copper arsenate, of the kind used for preserving wood, in containers of a net content of 125 kg or more	0	A
3808.92.90	- - - Other	5	D
3808.93.00	- - Herbicides, anti-sprouting products and plant-growth regulators	5	C
3808.94.10	- - - Based on pine oil and quaternary ammonium surface-active agents	15	E
3808.94.90	- - - Other	15	E
3808.99.10	- - - Rodenticides	10	E
3808.99.21	- - - - Containing chloropicrin at a rate not less than 30% by weight	5	D
3808.99.29	- - - - Other	5	D
3808.99.30	- - - - Containing chloropicrin at a rate not less than 30% by weight other than those referred to in tariff subdivision 3808.99.21	5	D
3808.99.90	- - - Other	5	D
3809.10.00	- With a basis of amylaceous substances	5	C
3809.91.00	- - Of a kind used in the textile or like industries	5	C
3809.92.00	- - Of a kind used in the paper or like industries	5	C
3809.93.00	- - Of a kind used in the leather or like industries	5	C
3810.10.00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	0	A
3810.90.00	- Other	0	A
3811.11.00	- - Based on lead compounds	5	A
3811.19.00	- - Other	5	C
3811.21.10	- - - Containing 30 % or more but not more than 40 % of such oils	0	A
3811.21.90	- - - Other	0	A
3811.29.00	- - Other	0	A

SAC Code	Description	Base Rate	Staging Category
3811.90.00	- Other	5	C
3812.10.00	- Prepared rubber accelerators	0	A
3812.20.00	- Compound plasticisers for rubber or plastics	5	C
3812.30.10	- - For rubber	0	A
3812.30.21	- - - Stabilisers for poly(vinyl chloride) (PVC) based on organic salts of heavy metals	0	A
3812.30.29	- - - Other	0	A
3813.00.00	PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES	0	A
3814.00.10	- Solvents and thinners	5	C
3814.00.90	- Other	0	A
3815.11.00	- - With nickel or nickel compounds as the active substance	0	A
3815.12.00	- - With precious metal or precious metal compounds as the active substance	0	A
3815.19.00	- - Other	0	A
3815.90.10	- - Catalysts based on methyl ethyl ketone peroxide or organo-cobalt compounds	10	E
3815.90.90	- - Other	0	A
3816.00.00	REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING 38.01	0	A
3817.00.10	- Mixed alkylbenzenes	0	A
3817.00.20	- Mixed alkyl naphthalenes	0	A
3818.00.00	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; Chemical Compounds Doped For Use In Electronics	0	A
3819.00.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	10	E
3820.00.00	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	5	C
3821.00.10	- Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like)	0	A
3821.00.20	- Prepared culture media for the development or maintenance of plant, human or animal cells	10	C
3822.00.00	DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING 30.02 OR 30.06; CERTIFIED REFERENCE MATERIALS	0	A
3823.11.00	- - Stearic acid	0	A
3823.12.00	- - Oleic acid	0	A
3823.13.00	- - Tall oil fatty acids	0	A
3823.19.00	- - Other	0	A
3823.70.00	- Industrial fatty alcohols	0	A
3824.10.10	- - Based on natural resinous products	0	A
3824.10.90	- - Other	0	A
3824.30.00	- Non-agglomerated metal carbides mixed together or with metallic binders	0	A
3824.40.00	- Prepared additives for cements, mortars or concretes	0	A
3824.50.00	- Non-refractory mortars and concretes	0	A

SAC Code	Description	Base Rate	Staging Category
3824.60.00	- Sorbitol other than that of subheading 2905.44	0	A
3824.71.00	- - Containing chlorofluorocarbons (CFC), whether or not containing hydrochlorofluorocarbons (HCFC), perfluorocarbons (PFC) or hydrofluorocarbons (HFC)	0	A
3824.72.00	- - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	0	A
3824.73.00	- - Containing hydrobromofluorocarbons (HBFC)	0	A
3824.74.00	- - Containing hydrochlorofluorocarbons (HCFC), whether or not containing perfluorocarbons (PFC) or hydrofluorocarbons (HFC), but not containing chlorofluorocarbons (CFC)	0	A
3824.75.00	- - Containing carbon tetrachloride	10	C
3824.76.00	- - Containing 1,1,1-trichloroethane (methylchloroform)	10	C
3824.77.00	- - Containing bromomethane (methyl bromide) or bromochloromethane	0	A
3824.78.00	- - Containing perfluorocarbons (PFC) or hydrofluorocarbons (HFC), but not containing chlorofluorocarbons (CFC) or hydrochlorofluorocarbons (HCFC)	0	A
3824.79.00	- - Other	0	A
3824.81.00	- - Containing oxirane (ethylene oxide)	10	C
3824.82.00	- - Containing polychlorinated biphenyls (PCB), polychlorinated terphenyls (PCT) or polybrominated biphenyls (PBB)	10	C
3824.83.00	- - Containing tris (2,3-dibromopropyl) phosphate	10	C
3824.90.10	- - Preparations for rubber or plastics, not elsewhere specified or included	0	A
3824.90.20	- - Gelling agents, hardeners, anti-peeling agents and other preparations for paint and varnish, not elsewhere specified or included	0	A
3824.90.30	- - Preparations of the kind used in the manufacture of inks and other preparations used in printing, not elsewhere specified or included	0	A
3824.90.40	- - Additives and other preparations for electrolytic baths for electro-deposition on metal strips	0	A
3824.90.51	- - - Of alkylbenzene sulphonic acids and their derivatives	10	C
3824.90.59	- - - Other	10	E
3824.90.60	- - Other inorganic preparations, including mixtures of trace elements	0	A
3824.90.70	- - Fluids with a basis of diphenyl for use as refrigerants	0	A
3824.90.80	- - Articles producing a lighting effect for signalling and safety purposes	0	A
3824.90.91	- - - Naphthenic acids, their water-insoluble salts and their esters	0	A
3824.90.92	- - With a basis of ethylenebisdithiocarbamate manganese complex with zinc ion, with a concentration greater than or equal to 85%	0	A
3824.90.99	- - - Other	10	E
3825.10.00	- Municipal waste	10	C
3825.20.00	- Sewage sludge	10	C
3825.30.00	- Clinical waste	10	C
3825.41.00	- - Halogenated	10	C
3825.49.00	- - Other	10	C
3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	10	C
3825.61.00	- - Mainly containing organic constituents	10	C
3825.69.00	- - Other	10	C
3825.90.00	- Other	10	C

SAC Code	Description	Base Rate	Staging Category
3826.00.00	BIODIESEL AND MIXTURES THEREOF, NOT CONTAINING OR CONTAINING LESS THAN 70 PERCENT BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MATERIALS	10	E
3901.10.00	- Polyethylene having a specific gravity of less than 0.94	0	A
3901.20.00	- Polyethylene having a specific gravity of 0.94 or more	0	A
3901.30.00	- Ethylene-vinyl acetate copolymers	0	A
3901.90.00	- Other	0	A
3902.10.00	- Polypropylene	0	A
3902.20.00	- Polyisobutylene	0	A
3902.30.00	- Propylene copolymers	0	A
3902.90.00	- Other	0	A
3903.11.00	- - Expansible	0	A
3903.19.00	- - Other	0	A
3903.20.00	- Styrene-acrylonitrile (SAN) copolymers	0	A
3903.30.00	- Acrylonitrile-butadiene-styrene (ABS) copolymers	0	A
3903.90.00	- Other	0	A
3904.10.00	- Poly(vinyl chloride), not mixed with any other substances	0	A
3904.21.10	- - - Granules, flakes, lumps and powders of poly(vinyl chloride) (PVC) (known commercially as PVC compound)	5	E
3904.21.20	- - - In other primary forms, food or pharmaceutical grade	5	E
3904.21.90	- - - Other	0	A
3904.22.10	- - - Granules, flakes, lumps and powders of poly(vinyl chloride) (PVC) (known commercially as PVC compound)	5	E
3904.22.90	- - - Other	0	A
3904.30.00	- Vinyl chloride-vinyl acetate copolymers	0	A
3904.40.00	- Other vinyl chloride copolymers	0	A
3904.50.00	- Vinylidene chloride polymers	0	A
3904.61.00	- - Polytetrafluoroethylene	0	A
3904.69.00	- - Other	0	A
3904.90.00	- Other	0	A
3905.12.00	- - In aqueous dispersion	0	A
3905.19.00	- - Other	0	A
3905.21.00	- - In aqueous dispersion	0	A
3905.29.00	- - Other	0	A
3905.30.00	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	0	A
3905.91.00	- - Copolymers	0	A
3905.99.00	- - Other	0	A
3906.10.00	- Poly(methyl methacrylate)	0	A
3906.90.00	- Other	0	A
3907.10.00	- Polyacetals	0	A
3907.20.00	- Other polyethers	0	A
3907.30.00	- Epoxide resins	0	A
3907.40.00	- Polycarbonates	0	A

SAC Code	Description	Base Rate	Staging Category
3907.50.10	- - Containing drying oils or palm oil	5	E
3907.50.90	- - Other	0	A
3907.60.00	- Poly(ethylene terephthalate)	0	A
3907.70.00	- Poly(lactic acid)	0	A
3907.91.20	- - - Isophthalic	0	A
3907.91.80	- - - Other	5	A
3907.99.10	- - - In solution in styrene	5	A
3907.99.90	- - - Other	0	A
3908.10.00	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	0	A
3908.90.00	- Other	0	A
3909.10.00	- Urea resins; thiourea resins	0	A
3909.20.00	- Melamine resins	0	A
3909.30.00	- Other amino-resins	0	A
3909.40.00	- Phenolic resins	0	A
3909.50.00	- Polyurethanes	0	A
3910.00.00	SILICONES IN PRIMARY FORMS	0	A
3911.10.00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	0	A
3911.90.00	- Other	0	A
3912.11.00	- - Non-plasticised	0	A
3912.12.00	- - Plasticised	0	A
3912.20.00	- Cellulose nitrates (including collodions)	0	A
3912.31.00	- - Carboxymethylcellulose and its salts	0	A
3912.39.00	- - Other	0	A
3912.90.00	- Other	0	A
3913.10.00	- Alginic acid, its salts and esters	0	A
3913.90.00	- Other	0	A
3914.00.00	ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS 39.01 TO 39.13, IN PRIMARY FORMS	0	A
3915.10.00	- Of polymers of ethylene	0	A
3915.20.00	- Of polymers of styrene	0	A
3915.30.00	- Of polymers of vinyl chloride	0	A
3915.90.00	- Of other plastics	0	A
3916.10.10	- - Monofilaments	5	A
3916.10.90	- - Other	0	A
3916.20.10	- - Monofilaments	5	E
3916.20.90	- - Other	0	A
3916.90.11	- - - Of nylon	0	A
3916.90.19	- - - Other	5	E
3916.90.90	- - Other	0	A
3917.10.00	- Artificial guts of hardened protein or of cellulosic plastics	0	A
3917.21.00	- - Of polymers of ethylene	5	X
3917.22.00	- - Of polymers of propylene	5	G

SAC Code	Description	Base Rate	Staging Category
3917.23.10	- - - Tubes, pipes and hoses of poly(vinyl chloride) (PVC) of an external diameter exceeding 26 mm but not exceeding 400 mm	15	X
3917.23.20	- - - Tubes, pipes and hoses of poly(vinyl chloride) (PVC) or of chlorinated poly(vinyl chloride) (C-PVC) of an external diameter not exceeding 26 mm	15	X
3917.23.30	- - - Tubes, pipes and hoses of poly(vinyl chloride) (PVC) or of chlorinated poly(vinyl chloride) (C-PVC), whether or not metallized, of an external diameter of less than 40 mm, with or without fittings, for emptying sinks and wash basins	15	G
3917.23.90	- - - Other	5	X
3917.29.10	- - - Tubes of epoxy resins reinforced with glass fiber, of the kind used for conducting hydrocarbons, subterraneously	0	A
3917.29.90	- - - Other	5	G
3917.31.00	- - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	5	G
3917.32.11	- - - With a strip fitted with emitters or drippers for a drip irrigation system	0	A
3917.32.19	- - - - Other	15	X
3917.32.30	- - - Flexible tubes, pipes and hoses, corrugated	5	G
3917.32.40	- - - Hoses of poly(vinyl chloride) (PVC) of an external diameter of 12.5 mm or more but no more than 51 mm	15	X
3917.32.50	- - - Tubular casings of poly(vinylidene chloride) (PVDC), printed	0	A
3917.32.90	- - - Other	5	E
3917.33.20	- - - Hoses of polyethylene or of poly(vinyl chloride) (PVC) of an external diameter of 12.5 mm or more but no more than 51 mm	15	X
3917.33.90	- - - Other	5	X
3917.39.20	- - - Flexible tubes, pipes and hoses, corrugated	5	E
3917.39.90	- - - Other	5	G
3917.40.10	- - - Of poly(vinyl chloride) (PVC), of an external diameter not exceeding 110 mm	15	X
3917.40.20	- - Other, of the kind used for drip-irrigation system tubes, pipes and hoses as specified in tariff subdivision 3917.32.11	0	A
3917.40.30	- - Of epoxy resins reinforced with glass fiber, of the kind used in the tubes classified under tariff subdivision 3917.29.10	0	A
3917.40.90	- - Other	5	X
3918.10.00	- Of polymers of vinyl chloride	10	D
3918.90.00	- Of other plastics	10	E
3919.10.10	- - Of a width not exceeding 10 cm	10	D
3919.10.90	- - Other	5	E
3919.90.00	- Other	0	A
3920.10.11	- - - High density, twist type	0	A
3920.10.19	- - - Other	10	F
3920.10.20	- - Of ethylene acetate-vinyl copolymers, of a thickness of 2 mm or more but no greater than 50 mm	10	H
3920.10.91	- - - Flexible, of a thickness not exceeding 0.10 mm, neither printed nor metallized	0	A
3920.10.99	- - - Other	5	H
3920.20.13	- - - Laminated, reinforced or even combined with other polymers, metallized or not	5	H

SAC Code	Description	Base Rate	Staging Category
3920.20.14	- - - Other, metallized	0	A
3920.20.19	- - - Other	0	A
3920.20.21	- - - Metallized	10	H
3920.20.29	- - - Other	10	H
3920.20.90	- - Other	0	A
3920.30.11	- - - Sheets or plates	10	H
3920.30.19	- - - Other	5	G
3920.30.20	- - Printed	10	H
3920.43.11	- - - - Of a thickness exceeding 400 microns	10	H
3920.43.19	- - - - Other	10	H
3920.43.20	- - - - Flexible, of a thickness exceeding 400 microns	0	A
3920.43.31	- - - - Stratified, reinforced or combined with other polymers, neither printed nor metallized	5	G
3920.43.32	- - - - Not printed, metallized	5	G
3920.43.33	- - - - Printed, not metallized	10	H
3920.43.34	- - - - Printed, metallized	10	H
3920.43.39	- - - - Other	0	A
3920.49.11	- - - - Of a thickness exceeding 400 microns	10	H
3920.49.19	- - - - Other	10	G
3920.49.20	- - - Flexible, of a thickness exceeding 400 microns	0	A
3920.49.31	- - - - Laminates, reinforced or intermixed with other polymers, neither printed nor metallized	5	G
3920.49.32	- - - - Not printed, metallized	5	G
3920.49.33	- - - - Printed, not metallized	10	G
3920.49.34	- - - - Printed, metallized	10	H
3920.49.39	- - - - Other	0	A
3920.51.10	- - - Of a thickness of 1 mm or more but not exceeding 40 mm	0	A
3920.51.90	- - - Other	5	A
3920.59.00	- - Other	5	A
3920.61.00	- - Of polycarbonates	5	A
3920.62.13	- - - - Laminated, reinforced or even combined with other polymers, metallized or not	5	H
3920.62.14	- - - - Other, metallized	0	A
3920.62.19	- - - - Other	0	A
3920.62.21	- - - - Metallized	10	H
3920.62.29	- - - - Other	10	H
3920.62.90	- - - Other	0	A
3920.63.00	- - Of unsaturated polyesters	0	A
3920.69.00	- - Of other polyesters	0	A
3920.71.11	- - - - Stratified, reinforced or combined with other polymers, not metallized	5	G
3920.71.12	- - - - Metallized	5	G
3920.71.19	- - - - Other	0	A
3920.71.21	- - - - Metallized	10	H

SAC Code	Description	Base Rate	Staging Category
3920.71.29	- - - - Other	10	H
3920.73.00	- - Of cellulose acetate	0	A
3920.79.10	- - - Of vulcanized fiber	0	A
3920.79.90	- - - Other	0	A
3920.91.00	- - Of poly(vinyl butyral)	5	A
3920.92.13	- - - - Stratified, reinforced or combined with other polymers, neither printed nor metallized	5	G
3920.92.14	- - - - Not printed, metallized	5	G
3920.92.15	- - - - Printed, not metallized	10	H
3920.92.16	- - - - Printed, metallized	10	H
3920.92.19	- - - - Other	0	A
3920.92.20	- - - Rigid	5	G
3920.93.00	- - Of amino-resins	5	G
3920.94.00	- - Of phenolic resins	5	A
3920.99.00	- - Of other plastics	0	A
3921.11.00	- - Of polymers of styrene	5	A
3921.12.00	- - Of polymers of vinyl chloride	10	A
3921.13.00	- - Of polyurethanes	5	A
3921.14.00	- - Of regenerated cellulose	0	A
3921.19.10	- - - Of polyethylene, of the kind used in the manufacture of separators for electrical accumulators, put up in rolls	0	A
3921.19.90	- - - Other	5	H
3921.90.10	- - Rigid, reinforced or with reinforcing net	5	A
3921.90.20	- - With a basis of layers of paper, impregnated with melamine or phenolic resins (formica type)	0	A
3921.90.30	- - Fabrics coated on both sides with or completely enveloped in poly(vinyl chloride) (PVC)	10	A
3921.90.41	- - - Neither printed nor metallized	5	G
3921.90.42	- - - Not printed, metallized	5	G
3921.90.43	- - - Printed, not metallized	10	G
3921.90.44	- - - Printed, metallized	10	G
3921.90.90	- - Other	5	C
3922.10.10	- - Sinks	10	G
3922.10.20	- - Baths, shower-baths and wash-basins	15	G
3922.20.00	- Lavatory seats and covers	10	G
3922.90.00	- Other	10	G
3923.10.00	- Boxes, cases, crates and similar articles	10	X
3923.21.10	- - - Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like)	0	A
3923.21.20	- - - Aseptic bags multilaminated by thermal bonding, with a hermetic filling device and clasp, of an external diameter of no less than 30 mm and a capacity of no less than 5 kilos	0	A
3923.21.90	- - - Other	10	C
3923.29.10	- - - Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like)	0	A
3923.29.90	- - - Other	10	E

SAC Code	Description	Base Rate	Staging Category
3923.30.10	- - Isothermic containers other than vacuum containers	5	G
3923.30.20	- - Containers with adhesive covers, tear tab openings or perforatable closures	5	G
3923.30.91	- - - Preforms for beverage containers	5	G
3923.30.93	- - - Dropper-type containers, with lids incorporating safety strips, for the pharmaceutical industry	5	G
3923.30.99	- - - Other	10	G
3923.40.10	- - Cassettes (whether or not with cases) and spools for typewriter ribbons and similar spools, not incorporating ribbons	5	G
3923.40.90	- - Other	0	A
3923.50.10	- - Pouring stoppers, whether or not threaded	0	A
3923.50.20	- - "Roll-on" spheres, whether or not with the neck of the container	0	A
3923.50.30	- - Threaded lids with safety strip	0	A
3923.50.40	- - Dropper-type threaded lids and press-on lids with safety strip	5	G
3923.50.90	- - Other	10	G
3923.90.10	- - Moulded sheets for packing and transporting eggs	5	G
3923.90.20	- - Fastenings for containers (for example for "six-packs")	0	A
3923.90.30	- - Moulded containers and packaging for suppositories	5	E
3923.90.90	- - Other	10	G
3924.10.10	- - Handles	5	G
3924.10.90	- - Other	15	C
3924.90.10	- - Teats for babies' feeding bottles	10	A
3924.90.90	- - Other	15	G
3925.10.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	0	A
3925.20.00	- Doors, windows and their frames and thresholds for doors	15	G
3925.30.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	15	A
3925.90.10	- - Front plates for electrical switches and sockets	10	G
3925.90.20	- - Channels and fittings therefor for electrical installations	0	A
3925.90.90	- - Other	10	G
3926.10.10	- - Erasers	0	A
3926.10.90	- - Other	15	G
3926.20.00	- Articles of apparel and clothing accessories, including gloves, mittens and mitts	15	A
3926.30.00	- Fittings for furniture, coachwork or the like	10	A
3926.40.00	- Statuettes and other ornaments	15	G
3926.90.10	- - Accessories for general use as defined in Note 2 to Section XV, other than those classified in other subheadings of this sub-chapter	5	C
3926.90.20	- - Transmission, conveyor or elevator belts or belting	0	A
3926.90.30	- - Diving suits and protective masks, including bee veils for apiculture and ear muffs	0	A
3926.90.40	- - Laboratory, hygienic or pharmaceutical articles, whether or not graduated or calibrated	0	A
3926.90.50	- - Gaskets or seals	5	C

SAC Code	Description	Base Rate	Staging Category
3926.90.91	- - - Printed labels, metallized in a bath of aluminium and backed with paper	5	C
3926.90.92	- - - Boot and shoe lasts	0	A
3926.90.93	- - - Reflecting articles for road or safety signs	5	G
3926.90.94	- - - Moulded plates with more than 200 cavities, for sowing seeds (seed beds)	0	A
3926.90.95	- - - Impermeable covers of the kind used as silos	0	A
3926.90.99	- - - Other	15	C
4001.10.00	- Natural rubber latex, whether or not pre-vulcanized	5	A
4001.21.00	- - Smoked sheets	5	C
4001.22.00	- - Technically specified natural rubber (TSNR)	5	C
4001.29.00	- - Other	5	C
4001.30.00	- Balata, gutta-percha, guayule, chicle and similar natural gums	5	C
4002.11.00	- - Latex	0	A
4002.19.00	- - Other	0	A
4002.20.00	- Butadiene rubber (BR)	0	A
4002.31.00	- - Isobutene-isoprene (butyl) rubber (IIR)	0	A
4002.39.00	- - Other	0	A
4002.41.00	- - Latex	0	A
4002.49.00	- - Other	0	A
4002.51.00	- - Latex	0	A
4002.59.00	- - Other	0	A
4002.60.00	- Isoprene rubber (IR)	0	A
4002.70.00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	0	A
4002.80.00	- Mixtures of any product of heading 40.01 with any product of this heading	0	A
4002.91.00	- - Latex	0	A
4002.99.00	- - Other	0	A
4003.00.00	RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS	5	C
4004.00.00	WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM	0	A
4005.10.00	- Rubber compounded with carbon black or silica	0	A
4005.20.00	- Solutions; dispersions other than those of subheading 4005.10	10	C
4005.91.10	- - - Synthetic rubber strips (buffer strips), of rectangular cross-section, of a thickness not exceeding 5 mm and a width not exceeding 28 cm (for filling or sticking tyre treads to tyre bodies)	0	A
4005.91.90	- - - Other	10	C
4005.99.10	- - - Chewing gum base	0	A
4005.99.90	- - - Other	10	E
4006.10.00	- "Camel-back" strips for retreading rubber tyres	10	E
4006.90.00	- Other	5	C
4007.00.10	- Thread	0	A
4007.00.20	- Cord	5	C

SAC Code	Description	Base Rate	Staging Category
4008.11.00	- - Plates, sheets and strips	10	E
4008.19.10	- - - Profile shapes made of chloroprene (chlorobutadiene) for door and window gaskets or seals	5	E
4008.19.90	- - - Other	10	E
4008.21.10	- - - Rubber for clichés (blankets for printing cylinders)	5	C
4008.21.20	- - - Of rubber mixed with pigments and soya flour	5	E
4008.21.90	- - - Other	5	E
4008.29.10	- - - Profile shapes made of chloroprene (chlorobutadiene) for door and window gaskets or seals	5	C
4008.29.90	- - - Other	5	C
4009.11.10	- - - Of an external diameter of 1.5 mm or more but no more than 15 mm	10	E
4009.11.90	- - - Other	5	C
4009.12.00	- - With fittings	5	C
4009.21.00	- - Without fittings	5	C
4009.22.00	- - With fittings	5	C
4009.31.00	- - Without fittings	5	C
4009.32.00	- - With fittings	5	C
4009.41.00	- - Without fittings	5	C
4009.42.00	- - With fittings	5	C
4010.11.00	- - Reinforced only with metal	0	A
4010.12.00	- - Reinforced only with textile material	0	A
4010.19.10	- - Reinforced only with plastic	0	A
4010.19.90	- - - Other	0	A
4010.31.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	0	A
4010.32.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	0	A
4010.33.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	0	A
4010.34.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	0	A
4010.35.00	- - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	0	A
4010.36.00	- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	0	A
4010.39.00	- - Other	0	A
4011.10.00	- Of a kind used on motor cars (including family type (break or station wagon) and racing cars)	10	C
4011.20.10	- - Radial	5	C
4011.20.90	- - Other	10	E
4011.30.00	- Of a kind used on aircraft	5	C
4011.40.00	- Of a kind used on motorcycles	5	C
4011.50.00	- Of a kind used on bicycles	0	A
4011.61.00	- - Of a kind used on agricultural or forestry vehicles and machines	5	X

SAC Code	Description	Base Rate	Staging Category
4011.62.00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5	X
4011.63.00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5	X
4011.69.00	- - Other	5	X
4011.92.00	- - Of a kind used on agricultural or forestry vehicles and machines	5	X
4011.93.00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5	X
4011.94.00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5	X
4011.99.00	- - Other	5	E
4012.11.00	- - Of a kind used on motor cars (including family type (break or station wagon) and racing cars)	15	E
4012.12.00	- - Of a kind used on buses or lorries	15	E
4012.13.00	- - Of a kind used on aircraft	15	E
4012.19.00	- - Other	15	E
4012.20.00	- Used pneumatic tyres	15	D
4012.90.10	- - Tyre treads	0	A
4012.90.20	- - Tyre flaps	10	D
4012.90.31	- - - Solid tyres, of an outside diameter not exceeding 90 cm	10	E
4012.90.32	- - - Solid tyres, of an external diameter exceeding 90 cm	5	E
4012.90.39	- - - Other	10	E
4013.10.00	- Of a kind used on motor cars (including family type (break or station wagon) and racing cars), buses or lorries	5	D
4013.20.00	- Of a kind used on bicycles	0	A
4013.90.10	- - Of a kind used on motorcycles	0	A
4013.90.90	- - Other	5	D
4014.10.00	- Sheath contraceptives	0	A
4014.90.00	- Other	10	E
4015.11.00	- - Surgical	0	A
4015.19.00	- - Other	15	C
4015.90.00	- Other	15	C
4016.10.00	- Of cellular rubber	15	E
4016.91.00	- - Floor coverings and mats	15	E
4016.92.10	- - - Cut to size, for pencils	0	A
4016.92.90	- - - Other	0	A
4016.93.00	- - Gaskets or seals	5	C
4016.94.00	- - Boat and dock fenders, whether or not inflatable	5	E
4016.95.00	- - Other inflatable articles	5	C
4016.99.10	- - - Hand tools	10	E
4016.99.31	- - - - Stoppers for flasks	0	A
4016.99.39	- - - - Other	5	C
4016.99.90	- - - Other	5	C
4017.00.10	- In blocks, lumps, plates, sheets, strips, bars, rods, profile shapes and tubes, pipes or hoses; waste and scrap; powder	10	E

SAC Code	Description	Base Rate	Staging Category
4017.00.90	- Other	5	C
4101.20.11	- - - Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m ² (28 square feet)	10	C
4101.20.19	- - - Other	5	A
4101.20.20	- - Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible	10	C
4101.20.90	- - Other	0	A
4101.50.11	- - - Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m ² (28 square feet)	10	C
4101.50.19	- - - Other	5	A
4101.50.20	- - Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible	10	C
4101.50.90	- - Other	0	A
4101.90.11	- - - Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m ² (28 square feet)	10	C
4101.90.19	- - - Other	5	A
4101.90.20	- - Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible	10	C
4101.90.90	- - Other	0	A
4102.10.00	- With wool on	0	A
4102.21.00	- - Pickled	0	A
4102.29.10	- - Having undergone a tanning (including pre-tanning) process that is reversible	5	A
4102.29.90	- - - Other	0	A
4103.20.10	- - Having undergone a tanning (including pre-tanning) process that is reversible	5	C
4103.20.90	- - Other	0	A
4103.30.10	- - Having undergone a tanning (including pre-tanning) process that is reversible	5	C
4103.30.90	- - Other	0	A
4103.90.11	- - - Of goats	5	C
4103.90.12	- - - Of camel or dromedary	15	A
4103.90.19	- - - Other	5	C
4103.90.91	- - - Of goats	0	A
4103.90.92	- - - Of camel or dromedary	15	A
4103.90.99	- - - Other	0	A
4104.11.11	- - - - Wet-blue	0	A
4104.11.19	- - - - Other	5	C
4104.11.21	- - - - Bovine leather, vegetable pre-tanned	10	A
4104.11.22	- - - - Bovine leather, wet-blue	0	A
4104.11.23	- - - - Other bovine leather	5	A
4104.11.24	- - - - Equine leather	10	A
4104.19.11	- - - - Wet-blue	0	A
4104.19.19	- - - - Other	5	A
4104.19.21	- - - - Bovine leather, vegetable pre-tanned	10	A
4104.19.22	- - - - Bovine leather, wet-blue	0	A

SAC Code	Description	Base Rate	Staging Category
4104.19.23	- - - - Other bovine leather	5	A
4104.19.24	- - - - Equine leather	10	C
4104.41.10	- - - Bovine leather, with a unit surface area not exceeding 2.6 m ² (28 square feet)	5	A
4104.41.90	- - - Other	10	C
4104.49.10	- - - Bovine leather, with a unit surface area not exceeding 2.6 m ² (28 square feet)	5	A
4104.49.90	- - - Other	10	C
4105.10.00	- In the wet state (including wet-blue)	5	A
4105.30.00	- In the dry state (crust)	5	C
4106.21.00	- - In the wet state (including wet-blue)	5	C
4106.22.00	- - In the dry state (crust)	5	C
4106.31.10	- - - Wet-blue	0	A
4106.31.90	- - - Other	5	C
4106.32.00	- - In the dry state (crust)	5	C
4106.40.00	- Of reptiles	5	C
4106.91.00	- - In the wet state (including wet-blue)	5	C
4106.92.00	- - In the dry state (crust)	5	C
4107.11.10	- - Bovine leather, with a unit surface area not exceeding 2.6 m ² (28 square feet)	5	C
4107.11.90	- - - Other	10	C
4107.12.10	- - - Bovine leather, with a unit surface area not exceeding 2.6 m ² (28 square feet)	5	C
4107.12.90	- - - Other	10	C
4107.19.10	- - - Bovine leather, with a unit surface area not exceeding 2.6 m ² (28 square feet)	5	C
4107.19.90	- - - Other	10	C
4107.91.00	- - Full grains, unsplit	10	C
4107.92.00	- - Grain splits	10	C
4107.99.00	- - Other	10	C
4112.00.00	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14	5	C
4113.10.00	- Of goats	5	C
4113.20.00	- Of swine	5	C
4113.30.00	- Of reptiles	5	C
4113.90.00	- Other	5	C
4114.10.00	- Chamois (including combination chamois) leather	10	C
4114.20.00	- Patent leather and patent laminated leather; metallized leather	10	C
4115.10.00	- Composition leather based on leather or leather fiber, in slabs, sheets or strips, whether or not in rolls	10	C
4115.20.00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	0	A
4201.00.00	SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE-PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL	15	C

SAC Code	Description	Base Rate	Staging Category
4202.11.00	- - With outer surface of leather, composition leather or patent leather	15	C
4202.12.00	- - With outer surface of plastics or of textile materials	15	C
4202.19.00	- - Other	15	C
4202.21.00	- - With outer surface of leather, composition leather or patent leather	15	C
4202.22.00	- - With outer surface of plastic sheeting or textile materials	15	C
4202.29.00	- - Other	15	C
4202.31.00	- - With outer surface of leather, composition leather or patent leather	15	C
4202.32.00	- - With outer surface of plastic sheeting or textile materials	15	C
4202.39.00	- - Other	15	C
4202.91.00	- - With outer surface of leather, composition leather or patent leather	15	E
4202.92.00	- - With outer surface of plastic sheeting or textile materials	15	E
4202.99.00	- - Other	15	E
4203.10.10	- - Protective, for all trades	10	C
4203.10.90	- - Other	15	C
4203.21.10	- - - For baseball and softball	10	C
4203.21.90	- - - Other	10	C
4203.29.10	- - - Protective, for all trades	10	C
4203.29.90	- - - Other	15	C
4203.30.00	- Belts and bandoliers	15	E
4203.40.00	- Other clothing accessories	15	C
4205.00.10	- Articles for technical use of natural leather or composition leather	0	A
4205.00.90	- Other	15	E
4206.00.10	- Catgut	0	A
4206.00.90	- Other	0	A
4301.10.00	- Of mink, whole, with or without head, tail or paws	15	A
4301.30.00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	15	A
4301.60.00	- Of fox, whole, with or without head, tail or paws	15	A
4301.80.00	- Other furskins, whole, with or without head, tail or paws	15	A
4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	15	A
4302.11.00	- Of mink	15	A
4302.19.00	- - Other	15	A
4302.20.00	- Heads, tails, paws and other pieces or cuttings, not assembled	15	A
4302.30.00	- Whole skins and pieces or cuttings thereof, assembled	15	A
4303.10.00	- Articles of apparel and clothing accessories	15	A
4303.90.00	- Other	15	A
4304.00.10	- Not made up	15	A
4304.00.90	- Other	15	A
4401.10.00	- Fuel wood	0	A
4401.21.00	- - Coniferous	0	A
4401.22.00	- - Non-coniferous	0	A

SAC Code	Description	Base Rate	Staging Category
4401.31.00	- - Wood pellets	0	A
4401.39.00	- - Other	0	A
4402.10.00	- Of bamboo	0	A
4402.90.00	- Other	0	A
4403.10.00	- Treated with paint, stains, creosote or other preservatives	0	A
4403.20.00	- Other, coniferous	0	A
4403.41.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	0	A
4403.49.00	- - Other	0	A
4403.91.00	- Of holm, cork and other oaks (Quercus spp.)	0	A
4403.92.00	- - Of beech (Fagus spp.)	0	A
4403.99.00	- - Other	0	A
4404.10.00	- Coniferous	0	A
4404.20.00	- Non-coniferous	0	A
4405.00.00	WOOD WOOL; WOOD FLOUR	0	A
4406.10.00	- Not impregnated	0	A
4406.90.00	- Other	0	A
4407.10.00	- Coniferous	5	C
4407.21.00	- - Mahogany (Swietenia spp.)	5	E
4407.22.00	- - Virola, Imbuia and Balsa	5	E
4407.25.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	5	E
4407.26.00	- - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	5	E
4407.27.00	- - Sapelli	5	E
4407.28.00	- - Iroko	5	E
4407.29.00	- - Other	5	E
4407.91.00	- Of holm, cork and other oaks (Quercus spp.)	5	C
4407.92.00	- - Of beech (Fagus spp.)	5	C
4407.93.00	- - Of maple (Acer spp.)	5	C
4407.94.00	- - Of cherry (Prunus spp.)	5	C
4407.95.00	- Of ash (Fraxinus spp.)	5	C
4407.99.00	- - Other	5	C
4408.10.00	- Coniferous	10	E
4408.31.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	10	E
4408.39.00	- - Other	10	E
4408.90.00	- Other	5	E
4409.10.00	- Coniferous	5	E
4409.21.00	- - Of bamboo	10	E
4409.29.00	- - Other	10	E
4410.11.10	- - - Unworked or not further worked than sanded	5	E
4410.11.20	- - - Surface covered with melamine-impregnated paper	5	E
4410.11.30	- - - Surface covered with decorative laminates of plastics	5	E
4410.11.90	- - - Other	5	E
4410.12.10	- - - Unworked or not further worked than sanded	10	E

SAC Code	Description	Base Rate	Staging Category
4410.12.90	- - - Other	10	E
4410.19.11	- - - - Unworked or not further worked than sanded	10	E
4410.19.19	- - - - Other	10	E
4410.19.21	- - - - Unworked or not further worked than sanded	5	E
4410.19.22	- - - - Surface covered with melamine-impregnated paper	5	E
4410.19.23	- - - - Surface covered with decorative laminates of plastics	5	E
4410.19.29	- - - - Other	5	E
4410.90.00	- Other	10	E
4411.12.11	- - - - Not mechanically worked or surface-covered	10	E
4411.12.19	- - - - Other	5	E
4411.12.21	- - - - Not mechanically worked or surface-covered	10	E
4411.12.29	- - - - Other	10	E
4411.13.11	- - - - Not mechanically worked or surface-covered	10	E
4411.13.19	- - - - Other	5	E
4411.13.21	- - - - Not mechanically worked or surface-covered	10	E
4411.13.29	- - - - Other	10	E
4411.14.11	- - - - Not mechanically worked or surface-covered	10	E
4411.14.19	- - - - Other	5	E
4411.14.21	- - - - Not mechanically worked or surface-covered	10	E
4411.14.29	- - - - Other	10	E
4411.92.10	- - - - Not mechanically worked or surface-covered	10	E
4411.92.90	- - - Other	5	E
4411.93.10	- - - - Not mechanically worked or surface-covered	10	E
4411.93.90	- - - Other	5	E
4411.94.11	- - - - Not mechanically worked or surface-covered	10	E
4411.94.19	- - - - Other	10	E
4411.94.91	- - - - Not mechanically worked or surface-covered	10	E
4411.94.99	- - - - Other	5	E
4412.10.11	- - - With at least one outer ply of a tropical wood specified in Subheading Note 2 to this Chapter	10	E
4412.10.12	- - - Other, with at least one outer ply of non-coniferous wood	10	E
4412.10.19	- - - Other	10	E
4412.10.21	- - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter	10	E
4412.10.22	- - - Other, containing at least one layer of particle board	10	E
4412.10.29	- - - Other	10	E
4412.10.91	- - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter	10	E
4412.10.92	- - - Other, containing at least one layer of particle board	10	E
4412.10.99	- - - Other	10	E
4412.31.00	- - With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter	10	E
4412.32.00	- - Other, with at least one outer ply of non-coniferous wood	10	E
4412.39.00	- - Other	10	E

SAC Code	Description	Base Rate	Staging Category
4412.94.11	- - - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter	10	E
4412.94.19	- - - - Other	10	E
4412.94.91	- - - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter	10	E
4412.94.99	- - - - Other	10	E
4412.99.11	- - - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter	10	E
4412.99.12	- - - - Other, containing at least one layer of particle board	10	E
4412.99.19	- - - - Other	10	E
4412.99.91	- - - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter	10	E
4412.99.92	- - - - Other, containing at least one layer of particle board	10	E
4412.99.99	- - - - Other	10	E
4413.00.00	DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS OR PROFILE SHAPES	10	E
4414.00.00	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS	15	E
4415.10.10	- - Cable-drums	10	E
4415.10.90	- - Other	10	E
4415.20.00	- Pallets, box pallets and other load boards; pallet collars	10	E
4416.00.10	- Casks, drums and barrels, whether or not reinforced, and parts thereof	0	A
4416.00.90	- Other	10	E
4417.00.00	TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TRUSES, OF WOOD	10	E
4418.10.00	- Windows, French windows and their frames	15	E
4418.20.00	- Doors and their frames and thresholds	15	E
4418.40.00	- Shuttering for concrete	15	E
4418.50.00	- Shingles and shakes	15	E
4418.60.00	- Posts and beams	15	E
4418.71.00	- - For mosaic floors	15	E
4418.72.00	- - Other, multilayer	15	E
4418.79.00	- - Other	15	E
4418.90.10	- - Cellular boards (alveolar), whether or not covered	15	E
4418.90.90	- - Other	15	E
4419.00.00	TABLEWARE AND KITCHENWARE, OF WOOD	15	E
4420.10.00	- Statuettes and other ornaments, of wood	15	E
4420.90.10	- - Wood marquetry and inlaid wood	15	E
4420.90.90	- - Other	15	E
4421.10.00	- Clothes hangers	15	C
4421.90.10	- - Spools, cops, bobbins, sewing thread reels and the like, of the kind used for reeling textile yarns or fabrics	0	A
4421.90.20	- - Match splints	5	E
4421.90.90	- - Other	15	E
4501.10.00	- Natural cork, raw or simply prepared	0	A

SAC Code	Description	Base Rate	Staging Category
4501.90.00	- Other	0	A
4502.00.00	NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN SQUARE OR RECTANGULAR BLOCKS, PLATES, SHEETS OR STRIP, (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS)	0	A
4503.10.00	- Corks and stoppers	0	A
4503.90.00	- Other	0	A
4504.10.00	- Blocks, plates, sheets and strips; tiles and similar wall coverings of any shape; solid cylinders, including discs	0	A
4504.90.00	- Other	0	A
4601.21.00	- - Of bamboo	15	C
4601.22.00	- - Of cane (rattan)	15	C
4601.29.00	- - Other	15	C
4601.92.00	- - Of bamboo	15	C
4601.93.00	- - Of cane (rattan)	15	C
4601.94.00	- - Of other vegetable materials	15	C
4601.99.00	- - Other	15	C
4602.11.00	- - Of bamboo	15	E
4602.12.00	- - Of cane (rattan)	15	E
4602.19.00	- - Other	15	C
4602.90.00	- Other	15	C
4701.00.00	MECHANICAL WOOD PULP	0	A
4702.00.00	CHEMICAL WOOD PULP, DISSOLVING GRADES	0	A
4703.11.00	- - Coniferous	0	A
4703.19.00	- - Non-coniferous	0	A
4703.21.00	- - Coniferous	0	A
4703.29.00	- - Non-coniferous	0	A
4704.11.00	- - Coniferous	0	A
4704.19.00	- - Non-coniferous	0	A
4704.21.00	- - Coniferous	0	A
4704.29.00	- - Non-coniferous	0	A
4705.00.00	WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES	0	A
4706.10.00	- Cotton linters pulp	0	A
4706.20.00	- Pulps of fibers derived from recovered (waste and scrap) paper or paperboard	0	A
4706.30.10	- - Mechanical pulps	0	A
4706.30.20	- - Chemical pulps	0	A
4706.30.30	- - Pulps obtained by the combination of mechanical and chemical processes	0	A
4706.91.00	- - Mechanical	0	A
4706.92.00	- - Chemical	0	A
4706.93.00	- - Obtained by a combination of mechanical and chemical processes	0	A
4707.10.00	- Of unbleached kraft paper or paperboard or of corrugated paper or paperboard	0	A

SAC Code	Description	Base Rate	Staging Category
4707.20.00	- Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0	A
4707.30.00	- Of paper or paperboard made mainly of mechanical pulp (for example newspapers, journals and similar printed matter)	0	A
4707.90.00	- Other, including unsorted waste and scrap	0	A
4801.00.00	NEWSPRINT, IN ROLLS OR SHEETS	0	A
4802.10.00	- Hand-made paper and paperboard (sheet by sheet)	0	A
4802.20.00	- Paper and paperboard of the kind used as a base for photosensitive, heat-sensitive or electro-sensitive paper or paperboard	0	A
4802.40.00	- Wallpaper base	0	A
4802.54.10	- - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A
4802.54.20	- - - In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4802.54.30	- - - Carbonising base paper	0	A
4802.54.90	- - - Other	10	E
4802.55.11	- - - - Weighing 40 g/m ² or more but not more than 60 g/m ²	0	A
4802.55.12	- - - - Weighing 60 g/m ² or more but not more than 80 g/m ² and of a width of 559 mm or more	0	A
4802.55.19	- - - - Other	0	A
4802.55.20	- - - Bond register paper of a width not exceeding 150 mm	10	E
4802.55.31	- - - - Of a width exceeding 150 mm but not exceeding 559 mm	0	A
4802.55.32	- - - - Weighing more than 40 g/m ² but not more than 80 g/m ² , of a width of 559 mm or more	0	A
4802.55.39	- - - - Other	10	E
4802.55.91	- - - - Of a width exceeding 150 mm	0	A
4802.55.99	- - - - Other	10	E
4802.56.11	- - - - Weighing 40 g/m ² or more but not more than 60 g/m ²	0	A
4802.56.19	- - - - Other	0	A
4802.56.20	- - - Bond register paper in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	0	A
4802.56.31	- - - - In sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A
4802.56.39	- - - - Other	10	E
4802.56.91	- - - - in sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A
4802.56.99	- - - - Other	10	E
4802.57.11	- - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm, weighing 40 g/m ² or more but not more than 60 g/m ²	0	A
4802.57.12	- - - - In strips of a width not exceeding 150 mm	10	E
4802.57.19	- - - - Other	0	A
4802.57.21	- - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	0	A
4802.57.22	- - - - In strips of a width not exceeding 150 mm	10	E
4802.57.29	- - - - Other	10	E

SAC Code	Description	Base Rate	Staging Category
4802.57.91	- - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	0	A
4802.57.92	- - - - In strips of a width not exceeding 150 mm	10	E
4802.57.99	- - - - Other	10	E
4802.58.11	- - - In strips or rolls of a width exceeding 150 mm but not exceeding 559 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4802.58.12	- - - - In strips or rolls of a width of 559 mm or more	0	A
4802.58.19	- - - - Other	10	E
4802.58.91	- - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4802.58.99	- - - - Other	10	E
4802.61.11	- - - - Of a width of 559 mm or more	0	A
4802.61.19	- - - - Other	0	A
4802.61.20	- - - Of a width not exceeding 150 mm	10	E
4802.61.30	- - - Carbonising base paper	0	A
4802.62.10	- - - In sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A
4802.62.20	- - - In sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4802.62.30	- - - Carbonising base paper	0	A
4802.62.90	- - - Other	10	E
4802.69.10	- - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	0	A
4802.69.20	- - - Carbonising base paper	0	A
4802.69.90	- - - Other	10	E
4803.00.00	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF THE KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBERS, WHETHER OR NOT CREPED, CRINKLED, EMBOSSD, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS	10	X
4804.11.00	- - Unbleached	0	A
4804.19.00	- - Other	0	A
4804.21.00	- - Unbleached	0	A
4804.29.00	- - Other	0	A
4804.31.10	- - - Match paper	0	A
4804.31.90	- - - Other	10	E
4804.39.10	- - - Match paper	0	A
4804.39.20	- - - Other, weighing not more than 100 g/m ²	10	E
4804.39.90	- - - Other	0	A
4804.41.00	- - Unbleached	10	E
4804.42.00	- - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fiber content consists of wood fibers obtained by a chemical process	0	A
4804.49.00	- - Other	0	A

SAC Code	Description	Base Rate	Staging Category
4804.51.00	- - Unbleached	0	A
4804.52.00	- - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fiber content consists of wood fibers obtained by a chemical process	0	A
4804.59.00	- - Other	0	A
4805.11.00	- - Semi-chemical fluting paper	0	A
4805.12.00	- - Straw fluting paper	0	A
4805.19.00	- - Other	0	A
4805.24.00	- - Weighing 150 g/m ² or less	0	A
4805.25.10	- - - Grey paper board weighing more than 300 g/m ²	10	C
4805.25.90	- - - Other	0	A
4805.30.00	- Sulphite wrapping paper	0	A
4805.40.00	- Filter paper and paperboard	0	A
4805.50.00	- Felt paper and felt paperboard; wool paper and wool paperboard	0	A
4805.91.00	- - Weighing 150 g/m ² or less	0	A
4805.92.00	- - Weighing more than 150 g/m ² but less than 225 g/m ²	0	A
4805.93.10	- - - Paperboard for structures, not impregnated	5	C
4805.93.90	- - - Other	0	A
4806.10.00	- Parchment paper and paperboard (Vegetable parchment)	0	A
4806.20.00	- Greaseproof papers	0	A
4806.30.00	- Tracing papers	0	A
4806.40.00	- Glassine and other glazed transparent or translucent papers	0	A
4807.00.10	- Duplex or triplex paperboard weighing more than 300 g/m ²	10	E
4807.00.90	- Other	0	A
4808.10.00	- Corrugated paper and paperboard, whether or not perforated	10	E
4808.40.10	- - Sack kraft paper	10	E
4808.40.90	- - Other	10	E
4808.90.00	- Other	0	A
4809.20.00	- Self-copy paper	0	A
4809.90.10	- - Carbon or similar copying papers	5	C
4809.90.90	- - Other	0	A
4810.13.11	- - - - Not printed, in rolls of a width exceeding 150 mm	0	A
4810.13.12	- - - - Not printed, in rolls of a width not exceeding 150 mm	5	E
4810.13.13	- - - - Printed, whether or not embossed or perforated	10	E
4810.13.21	- - - - Not printed	5	E
4810.13.22	- - - - Printed, whether or not embossed or perforated	10	C
4810.13.30	- - - Graph paper for recording apparatus	0	A
4810.13.91	- - - - In rolls of a width exceeding 150 mm	0	A
4810.13.92	- - - - In rolls of a width not exceeding 150 mm	10	C
4810.14.11	- - - - Not printed, in sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A
4810.14.12	- - - - Not printed, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	5	E

SAC Code	Description	Base Rate	Staging Category
4810.14.13	- - - - Printed, whether or not embossed or perforated	10	C
4810.14.19	- - - - Other	5	E
4810.14.21	- - - - Not printed	5	E
4810.14.22	- - - - Printed, whether or not embossed or perforated	10	C
4810.14.30	- - - Graph paper for recording apparatus	0	A
4810.14.91	- - - - "Endless" paper	15	C
4810.14.92	- - - - Other, in sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A
4810.14.93	- - - - Other, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4810.14.99	- - - - Other	10	E
4810.19.11	- - - Metallised paper weighing 150 g/m ² or less, not printed	0	A
4810.19.12	- - - - Metallised paper weighing more than 150 g/m ² , not printed	5	E
4810.19.13	- - - - Metallised paper, printed	10	C
4810.19.19	- - - - Other	0	A
4810.19.21	- - - - Metallised paper weighing 150 g/m ² or less, not printed	0	A
4810.19.22	- - - - Metallised paper weighing more than 150 g/m ² , not printed	5	E
4810.19.23	- - - - Metallised paper, printed	10	E
4810.19.29	- - - - Other	0	A
4810.19.31	- - - - Metallised paper, not printed	5	E
4810.19.32	- - - - Metallised paper, printed, whether or not embossed or perforated	10	E
4810.19.33	- - - - Graph paper for recording apparatus	0	A
4810.19.39	- - - - Other	10	E
4810.22.11	- - - - Graph paper for recording apparatus	0	A
4810.22.12	- - - - Other, not printed	0	A
4810.22.13	- - - - Other, printed	10	E
4810.22.21	- - - - Graph paper for recording apparatus	0	A
4810.22.29	- - - - Other	10	E
4810.22.90	- - - Other	10	E
4810.29.13	- - - - Metallised paper, not printed	5	E
4810.29.14	- - - - Metallised paper, printed	10	E
4810.29.19	- - - - Other	0	A
4810.29.21	- - - - Metallised paper, not printed	5	E
4810.29.22	- - - - Metallised paper, printed, whether or not embossed or perforated	10	E
4810.29.23	- - - - Graph paper for recording apparatus	0	A
4810.29.24	- - - - "Endless" paper	15	E
4810.29.29	- - - - Other	10	E
4810.29.80	- - - Other	10	E
4810.31.10	- - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4810.31.21	- - - - Graph paper for recording apparatus	0	A
4810.31.29	- - - - Other	10	E

SAC Code	Description	Base Rate	Staging Category
4810.31.90	- - - Other	10	E
4810.32.10	- - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4810.32.21	- - - - Graph paper for recording apparatus	0	A
4810.32.29	- - - - Other	10	E
4810.32.90	- - - Other	10	E
4810.39.10	- - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4810.39.21	- - - - Graph paper for recording apparatus	0	A
4810.39.29	- - - - Other	10	E
4810.39.90	- - - Other	10	E
4810.92.10	- - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4810.92.21	- - - - Graph paper for recording apparatus	0	A
4810.92.29	- - - - Other	10	E
4810.92.90	- - - Other	10	E
4810.99.13	- - - - Metallised paper, not printed	0	A
4810.99.14	- - - - Metallised paper, printed	10	E
4810.99.19	- - - - Other	0	A
4810.99.21	- - - - Graph paper for recording apparatus	0	A
4810.99.29	- - - - Other	10	E
4810.99.80	- - - Other	10	E
4811.10.10	- - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4811.10.20	- - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4811.10.30	- - Floor coverings on a base of paper or of paperboard, whether or not cut	10	E
4811.10.90	- - Other	10	E
4811.41.11	- - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4811.41.12	- - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4811.41.19	- - - - Other	10	E
4811.41.20	- - - Printed	10	E
4811.49.11	- - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	5	E
4811.49.12	- - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4811.49.19	- - - - Other	10	E
4811.49.20	- - - Printed	10	E

SAC Code	Description	Base Rate	Staging Category
4811.51.11	- - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4811.51.12	- - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other not exceeding 150 mm	10	E
4811.51.19	- - - - Other	10	E
4811.51.20	- - - Floor coverings on a base of paper or of paperboard, whether or not cut	10	C
4811.51.91	- - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4811.51.92	- - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4811.51.99	- - - - Other	10	E
4811.59.11	- - - - Not printed, in strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	5	E
4811.59.12	- - - - Not printed, in strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4811.59.13	- - - - Printed	10	E
4811.59.19	- - - - Other	10	E
4811.59.20	- - - Floor coverings on a base of paper or of paperboard, whether or not cut	10	C
4811.59.91	- - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4811.59.92	- - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4811.59.99	- - - - Other	10	E
4811.60.00	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glyce	10	E
4811.90.30	- - "Endless" paper	15	E
4811.90.40	- - Greaseproof paper, printed	10	E
4811.90.50	- - Floor coverings on a base of paper or of paperboard, whether or not cut	10	E
4811.90.91	- - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	0	A
4811.90.92	- - - In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	E
4811.90.99	- - - Other	10	E
4812.00.00	FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	0	A
4813.10.00	- In the form of booklets or tubes	0	A
4813.20.00	- In rolls of a width not exceeding 5 cm	0	A
4813.90.00	- Other	0	A
4814.20.00	- Wallpaper and similar wall covering, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	10	E

SAC Code	Description	Base Rate	Staging Category
4814.90.10	- - Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	10	E
4814.90.20	- - Ingrain paper	10	E
4814.90.90	- - Other	10	E
4816.20.00	- Self-copy paper	0	A
4816.90.10	- - Carbon or similar copying papers	10	E
4816.90.21	- - - Heat transfer type	0	A
4816.90.29	- - - Other	10	E
4816.90.90	- - Other	0	A
4817.10.00	- Envelopes	15	E
4817.20.00	- Letter cards, plain postcards and correspondence cards	15	E
4817.30.00	- Boxes, pouches, and similar presentations, of paper or paperboard, containing an assortment of paper stationery	15	X
4818.10.00	- Toilet paper	15	X
4818.20.00	- Handkerchiefs, cleansing or facial tissues and towels	15	X
4818.30.00	- Tablecloths and serviettes	15	X
4818.50.00	- Articles of apparel and clothing accessories	15	E
4818.90.10	- - For medical or surgical use	0	A
4818.90.90	- - Other	15	E
4819.10.00	- Boxes of corrugated paper or paperboard	10	X
4819.20.10	- - Multilayer paperboard boxes with plastic and aluminum sheets	0	A
4819.20.20	- - Cartons, boxes and cases, waterproofed with plastic sheeting, paraffin or similar materials	10	X
4819.20.90	- - Other	10	X
4819.30.10	- - Multi-ply, of kraft paper, interleaved with plastics or aluminium	0	A
4819.30.90	- - Other	10	X
4819.40.00	- Other sacks (bags); including cones	10	X
4819.50.00	- Other packing containers, including record sleeves	10	X
4819.60.00	- Boxes of the kind used in offices, shops or the like	10	X
4820.10.00	- Registers, account books, notepads, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	15	E
4820.20.00	- Notebooks	0	A
4820.30.00	- Binders (other than book covers), folders and file covers	15	E
4820.40.00	- Manifold business forms and interleaved carbon sets	15	E
4820.50.00	- Albums for samples or for collections	15	E
4820.90.00	- Other	15	E
4821.10.00	- Printed	15	E
4821.90.00	- Other	15	E
4822.10.00	- Of a kind used for winding textile yarn	0	A
4822.90.00	- Other	0	A
4823.20.00	- Filter paper and paperboard	0	A
4823.40.00	- Graph paper for recording apparatus	0	A
4823.61.00	- - Of bamboo	15	E

SAC Code	Description	Base Rate	Staging Category
4823.69.00	- - Other	15	E
4823.70.10	- - Moulded articles for packing and transporting eggs	5	E
4823.70.90	- - Other	10	E
4823.90.30	- - Multicellular natural kraft paper (with hexagonal cells), whether or not impregnated	0	A
4823.90.40	- - Artificial sausage casings	0	A
4823.90.50	- - Electrical insulation paper	0	A
4823.90.60	- - Floor coverings on a base of paper or of paperboard, whether or not cut	10	E
4823.90.91	- - - "Sticks" of rolled paper for confectionary	0	A
4823.90.99	- - - Other	10	E
4901.10.00	- In single sheets, whether or not folded	0	A
4901.91.00	- - Dictionaries and encyclopaedias, and serial instalments thereof	0	A
4901.99.00	- - Other	0	A
4902.10.00	- Appearing at least four times a week	0	A
4902.90.00	- Other	0	A
4903.00.00	CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS	0	A
4904.00.00	MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	5	C
4905.10.00	- Globes	0	A
4905.91.00	- - In book form	0	A
4905.99.00	- - Other	0	A
4906.00.00	PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON COPIES OF THE FOREGOING	5	A
4907.00.10	- Postage, revenue or similar stamps, stamp-impressed paper and similar	0	A
4907.00.20	- Banknotes	0	A
4907.00.90	- Other	15	E
4908.10.00	- Transfers (decalcomanias), vitrifiable	0	A
4908.90.00	- Other	10	C
4909.00.00	PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS	15	E
4910.00.00	CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS	15	E
4911.10.10	- - Catalogues and leaflets with descriptions or illustrations for machines and appliances; catalogues and sheets with descriptions or illustrations for the use of pharmaceutical or veterinary products	0	A
4911.10.90	- - Other	15	C
4911.91.00	- - Pictures, designs and photographs	15	C
4911.99.10	- - - Lottery scratch cards	0	A
4911.99.90	- - - Other	15	E
5001.00.00	SILKWORM COCOONS SUITABLE FOR REELING	0	A
5002.00.00	RAW SILK (NOT THROWN)	0	A

SAC Code	Description	Base Rate	Staging Category
5003.00.00	SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK)	0	A
5004.00.00	SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE	5	C
5005.00.00	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE	5	C
5006.00.00	SILK YARN AND YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILKWORM GUT	5	C
5007.10.00	- Fabrics of noil silk	10	E
5007.20.00	- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	10	E
5007.90.00	- Other fabrics	10	E
5101.11.00	- - Shorn wool	0	A
5101.19.00	- - Other	0	A
5101.21.00	- - Shorn wool	0	A
5101.29.00	- - Other	0	A
5101.30.00	- Carbonized	0	A
5102.11.00	- - Of Kashmir (cashmere) goats	0	A
5102.19.00	- - Other	0	A
5102.20.00	- Coarse animal hair	0	A
5103.10.00	- Noils of wool or of fine animal hair	0	A
5103.20.00	- Other waste of wool or of fine animal hair	0	A
5103.30.00	- Waste of coarse animal hair	0	A
5104.00.00	GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR	0	A
5105.10.00	- Carded wool	0	A
5105.21.00	- - Combed wool in fragments	0	A
5105.29.00	- - Other	0	A
5105.31.00	- - Of Kashmir (cashmere) goats	0	A
5105.39.00	- - Other	0	A
5105.40.00	- Coarse animal hair, carded or combed	0	A
5106.10.00	- Containing 85 % or more by weight of wool	5	C
5106.20.00	- Containing less than 85 % by weight of wool	5	C
5107.10.00	- Containing 85 % or more by weight of wool	5	C
5107.20.00	- Containing less than 85 % by weight of wool	5	C
5108.10.00	- Carded	5	C
5108.20.00	- Combed	5	C
5109.10.00	- Containing 85 % or more by weight of wool or of fine animal hair	5	C
5109.90.00	- Other	5	C
5110.00.00	YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE	5	C
5111.11.00	- - Of a weight not exceeding 300 g/m ²	10	E
5111.19.00	- - Other	10	E
5111.20.00	-Other, mixed mainly or solely with man-made filaments	10	E
5111.30.00	- Other, mixed mainly or solely with man-made staple fibers	10	E

SAC Code	Description	Base Rate	Staging Category
5111.90.00	- Other	10	E
5112.11.00	- - Of a weight not exceeding 200 g/m ²	10	E
5112.19.00	- - Other	10	E
5112.20.00	-Other, mixed mainly or solely with man-made filaments	10	E
5112.30.00	- Other, mixed mainly or solely with man-made staple fibers	10	E
5112.90.00	- Other	10	E
5113.00.00	WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR	10	E
5201.00.00	COTTON, NOT CARDED OR COMBED	0	A
5202.10.00	- Yarn waste	0	A
5202.91.00	- - Garnetted stock	0	A
5202.99.00	- - Other	0	A
5203.00.00	COTTON, CARDED OR COMBED	0	A
5204.11.00	- - Containing 85 % or more by weight of cotton	5	C
5204.19.00	- - Other	5	C
5204.20.00	- Put up for retail sale	5	C
5205.11.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C
5205.12.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number)	5	C
5205.13.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number)	5	A
5205.14.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)	5	C
5205.15.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	5	C
5205.21.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C
5205.22.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number)	5	A
5205.23.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	A
5205.24.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)	5	A
5205.26.00	- - Measuring less than 125 decitex but no less than 106.38 decitex (more than 80 metric number but not exceeding 94 metric number)	5	D
5205.27.00	- - Measuring less than 106.38 decitex but no less than 83.33 decitex (more than 94 metric number but not exceeding 120 metric number)	5	D
5205.28.00	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	5	D
5205.31.00	- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	D
5205.32.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	D
5205.33.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	D
5205.34.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	D
5205.35.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	C

SAC Code	Description	Base Rate	Staging Category
5205.41.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	D
5205.42.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	D
5205.43.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	D
5205.44.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	D
5205.46.00	- - Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	5	C
5205.47.00	- - Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	5	C
5205.48.00	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5	C
5206.11.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C
5206.12.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	D
5206.13.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number)	5	D
5206.14.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)	5	D
5206.15.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	5	C
5206.21.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C
5206.22.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number)	5	D
5206.23.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number)	5	A
5206.24.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)	5	C
5206.25.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	5	C
5206.31.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	C
5206.32.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	C
5206.33.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	C
5206.34.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	C
5206.35.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	C
5206.41.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	C
5206.42.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	C

SAC Code	Description	Base Rate	Staging Category
5206.43.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	C
5206.44.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	C
5206.45.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	C
5207.10.00	- Containing 85 % or more by weight of cotton	5	D
5207.90.00	- Other	5	C
5208.11.00	- - Plain weave, weighing not more than 100 g/m ²	10	E
5208.12.00	- - Plain weave, weighing more than 100 g/m ²	10	E
5208.13.00	- - 3-thread or 4-thread twill, including cross twill	10	E
5208.19.00	- - Other fabrics	10	E
5208.21.00	- - Plain weave, weighing not more than 100 g/m ²	10	A
5208.22.00	- - Plain weave, weighing more than 100 g/m ²	10	A
5208.23.00	- - 3-thread or 4-thread twill, including cross twill	10	E
5208.29.00	- - Other fabrics	10	A
5208.31.00	- - Plain weave, weighing not more than 100 g/m ²	10	E
5208.32.00	- - Plain weave, weighing more than 100 g/m ²	10	E
5208.33.00	- - 3-thread or 4-thread twill, including cross twill	10	A
5208.39.00	- - Other fabrics	10	A
5208.41.00	- - Plain weave, weighing not more than 100 g/m ²	10	E
5208.42.00	- - Plain weave, weighing more than 100 g/m ²	10	E
5208.43.00	- - 3-thread or 4-thread twill, including cross twill	10	E
5208.49.00	- - Other fabrics	10	E
5208.51.00	- - Plain weave, weighing not more than 100 g/m ²	10	E
5208.52.00	- - Plain weave, weighing more than 100 g/m ²	10	E
5208.59.10	- - - 3-thread or 4-thread twill, including cross twill	10	E
5208.59.90	- - - Other	10	E
5209.11.00	- - Plain weave	10	E
5209.12.10	- - - Weighing 400 g/m ² or more	5	C
5209.12.90	- - - Other	10	E
5209.19.00	- - Other fabrics	10	E
5209.21.00	- - Plain weave	10	E
5209.22.00	- - 3-thread or 4-thread twill, including cross twill	10	E
5209.29.00	- - Other fabrics	10	E
5209.31.00	- - Plain weave	10	E
5209.32.10	- - - Weighing 400 g/m ² or more	5	C
5209.32.20	- - - of yarn impregnated with acrylic resin	5	A
5209.32.90	- - - Other	10	E
5209.39.00	- - Other fabrics	10	E
5209.41.00	- - Plain weave	10	E
5209.42.10	- - - Weighing 400 g/m ² or more	0	A

SAC Code	Description	Base Rate	Staging Category
5209.42.90	- - - Other	10	E
5209.43.10	- - - Weighing 400 g/m ² or more	5	C
5209.43.90	- - - Other	10	E
5209.49.00	- - Other fabrics	10	E
5209.51.00	- - Plain weave	10	E
5209.52.00	- - 3-thread or 4-thread twill, including cross twill	10	E
5209.59.00	- - Other fabrics	10	E
5210.11.00	- - Plain weave	10	E
5210.19.10	- - - 3-thread or 4-thread twill, including cross twill	10	E
5210.19.90	- - - Other	10	E
5210.21.00	- - Plain weave	10	E
5210.29.10	- - - 3-thread or 4-thread twill, including cross twill	10	E
5210.29.90	- - - Other	10	E
5210.31.00	- - Plain weave	10	E
5210.32.00	- - 3-thread or 4-thread twill, including cross twill	10	E
5210.39.00	- - Other fabrics	10	A
5210.41.00	- - Plain weave	10	E
5210.49.10	- - - 3-thread or 4-thread twill, including cross twill	10	E
5210.49.90	- - - Other	10	A
5210.51.00	- - Plain weave	10	E
5210.59.10	- - - 3-thread or 4-thread twill, including cross twill	10	E
5210.59.90	- - - Other	10	E
5211.11.00	- - Plain weave	10	E
5211.12.00	- - 3-thread or 4-thread twill, including cross twill	10	E
5211.19.00	- - Other fabrics	10	E
5211.20.10	- - Plain weave	10	E
5211.20.20	- - 3-thread or 4-thread twill, including cross twill	10	E
5211.20.90	- - Other	10	E
5211.31.00	- - Plain weave	10	A
5211.32.00	- - 3-thread or 4-thread twill, including cross twill	10	E
5211.39.00	- - Other fabrics	10	E
5211.41.00	- - Plain weave	10	E
5211.42.00	- - Denim	10	A
5211.43.00	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	10	E
5211.49.00	- - Other fabrics	10	E
5211.51.00	- - Plain weave	10	E
5211.52.00	- - 3-thread or 4-thread twill, including cross twill	10	E
5211.59.00	- - Other fabrics	10	E
5212.11.00	- - Unbleached	10	E
5212.12.00	- - Bleached	10	E
5212.13.00	- - Dyed	10	E
5212.14.00	- - Of yarns of different colours	10	E

SAC Code	Description	Base Rate	Staging Category
5212.15.00	- - Printed	10	E
5212.21.00	- - Unbleached	10	E
5212.22.00	- - Bleached	10	E
5212.23.00	- - Dyed	10	E
5212.24.00	- - Of yarns of different colours	10	E
5212.25.00	- - Printed	10	E
5301.10.00	- Flax, raw or retted	0	A
5301.21.00	- - Broken or scutched	0	A
5301.29.00	- - Other	0	A
5301.30.00	- Flax tow and waste	0	A
5302.10.00	- True hemp, raw or retted	0	A
5302.90.00	- Other	0	A
5303.10.10	- - Kenaf	0	A
5303.10.90	- - Other	0	A
5303.90.00	- Other	0	A
5305.00.11	- - Cabuya and henequen	0	A
5305.00.19	- - Other	0	A
5305.00.21	- - Raw	0	A
5305.00.29	- - Other	0	A
5305.00.31	- - Raw	0	A
5305.00.39	- - Other	0	A
5305.00.90	- Other	0	A
5306.10.00	- Single	5	C
5306.20.00	- Multiple (folded) or cabled	5	C
5307.10.00	- Single	5	C
5307.20.00	- Multiple (folded) or cabled	5	C
5308.10.00	- Coir yarn	5	C
5308.20.00	- True hemp yarn	5	C
5308.90.10	- - Ramie yarn	5	C
5308.90.90	- - Other	5	C
5309.11.00	- - Unbleached or bleached	10	E
5309.19.00	- - Other	5	C
5309.21.00	- - Unbleached or bleached	10	E
5309.29.00	- - Other	10	E
5310.10.00	- Unbleached	10	E
5310.90.00	- Other	10	E
5311.00.10	- Woven fabrics of paper yarn	10	E
5311.00.90	- Other	10	E
5401.10.10	- - Not put up for retail sale	5	A
5401.10.20	- - Put up for retail sale	5	A
5401.20.10	- - Not put up for retail sale	5	D
5401.20.20	- - Put up for retail sale	5	C

SAC Code	Description	Base Rate	Staging Category
5402.11.00	- - Of aramids	0	A
5402.19.00	- - Other	0	A
5402.20.00	- High tenacity yarn of polyesters	0	A
5402.31.00	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	5	D
5402.32.00	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	5	D
5402.33.00	- - Of polyesters	0	A
5402.34.00	- - Of polypropylene	5	C
5402.39.00	- - Other	5	C
5402.44.10	- - - Of nylon or other polyamides	0	A
5402.44.20	- - - Of polyesters, partially oriented	0	A
5402.44.30	- - - Of other polyesters	5	C
5402.44.90	- - - Other	5	C
5402.45.00	- - Other, of nylon or other polyamides	0	A
5402.46.00	- - Other, of partially oriented polyesters	0	A
5402.47.00	- - Other, of polyesters	0	A
5402.48.00	- - Other, of polypropylene	5	C
5402.49.00	- - Other	5	D
5402.51.00	- - Of nylon or other polyamides	5	C
5402.52.00	- - Of polyesters	5	D
5402.59.00	- - Other	5	C
5402.61.00	- - Of nylon or other polyamides	5	C
5402.62.00	- - Of polyesters	5	C
5402.69.00	- - Other	5	C
5403.10.00	- High tenacity yarn of viscose rayon	0	A
5403.31.00	- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per meter	5	C
5403.32.00	- - Of viscose rayon, with a twist exceeding 120 turns per meter	5	C
5403.33.10	- - - Textured yarn	5	C
5403.33.90	- - - Other	0	A
5403.39.00	- - Other	5	C
5403.41.00	- - Of viscose rayon	5	C
5403.42.00	- - Of cellulose acetate	5	C
5403.49.00	- - Other	5	C
5404.11.00	- - Of elastomers	5	C
5404.12.00	- - Other, of polypropylene	5	C
5404.19.10	- - - Of polyamides, of a length not exceeding 6 cm and a diameter not exceeding 0.31 mm, for toothbrushes	0	A
5404.19.90	- - - Other	5	C
5404.90.00	- Other	5	C

SAC Code	Description	Base Rate	Staging Category
5405.00.00	ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW), OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM.	5	C
5406.00.10	- Synthetic filament yarn	5	C
5406.00.20	- Artificial filament yarn	5	C
5407.10.00	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	0	A
5407.20.00	- Woven fabrics obtained from strip or the like	10	E
5407.30.00	- Fabrics specified in Note 9 to Section XI	10	E
5407.41.10	- - - Of a density exceeding 70 yarns per cm ²	10	E
5407.41.90	- - - Other	10	E
5407.42.00	- - Dyed	10	A
5407.43.00	- - Of yarns of different colours	10	E
5407.44.00	- - Printed	10	E
5407.51.00	- - Unbleached or bleached	10	E
5407.52.00	- - Dyed	10	A
5407.53.00	- - Of yarns of different colours	10	E
5407.54.00	- - Printed	10	A
5407.61.00	- - Containing 85 % or more by weight of non-textured polyester filaments	10	A
5407.69.00	- - Other	10	A
5407.71.10	- - - Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm ²	10	A
5407.71.90	- - - Other	10	E
5407.72.10	- - - Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm ²	10	E
5407.72.90	- - - Other	10	E
5407.73.10	- - - Of a kind used in the manufacture of tyres, weighing 200 g/m ² or more	0	A
5407.73.90	- - - Other	10	E
5407.74.00	- - Printed	5	C
5407.81.00	- - Unbleached or bleached	10	E
5407.82.00	- - Dyed	10	E
5407.83.00	- - Of yarns of different colours	10	A
5407.84.00	- - Printed	10	A
5407.91.00	- - Unbleached or bleached	10	E
5407.92.00	- - Dyed	10	E
5407.93.00	- - Of yarns of different colours	10	E
5407.94.00	- - Printed	10	E
5408.10.00	- Woven fabrics obtained from high tenacity yarn of viscose rayon	0	A
5408.21.00	- - Unbleached or bleached	10	E
5408.22.00	- - Dyed	10	E
5408.23.00	- - Of yarns of different colours	10	E
5408.24.00	- - Printed	10	E

SAC Code	Description	Base Rate	Staging Category
5408.31.00	- - Unbleached or bleached	10	E
5408.32.10	- - - Plain weave, containing less than 85 % by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm ² , weighing more than 200 g/m ²	10	E
5408.32.90	- - - Other	10	E
5408.33.10	- - - Plain weave, containing less than 85 % by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm ² , weighing more than 200 g/m ²	10	E
5408.33.90	- - - Other	10	E
5408.34.00	- - Printed	10	E
5501.10.00	- Of nylon or other polyamides	0	A
5501.20.00	- Of polyesters	0	A
5501.30.00	- Acrylic or modacrylic	0	A
5501.40.00	- Of polypropylene	0	A
5501.90.00	- Other	0	A
5502.00.00	ARTIFICIAL FILAMENT TOW	0	A
5503.11.00	- - Of aramids	0	A
5503.19.00	- - Other	0	A
5503.20.00	- Of polyesters	0	A
5503.30.00	- Acrylic or modacrylic	0	A
5503.40.00	- Of polypropylene	0	A
5503.90.00	- Other	0	A
5504.10.00	- Of viscose rayon	0	A
5504.90.00	- Other	0	A
5505.10.00	- Of synthetic fibers	0	A
5505.20.00	- Of artificial fibers	0	A
5506.10.00	- Of nylon or other polyamides	0	A
5506.20.00	- Of polyesters	0	A
5506.30.00	- Acrylic or modacrylic	0	A
5506.90.00	- Other	0	A
5507.00.00	ARTIFICIAL STAPLE FIBERS, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	0	A
5508.10.10	- - Not put up for retail sale	5	A
5508.10.20	- - Put up for retail sale	5	A
5508.20.10	- - Not put up for retail sale	5	C
5508.20.20	- - Put up for retail sale	5	C
5509.11.00	- - Single	5	C
5509.12.00	- - Multiple (folded) or cabled	5	C
5509.21.00	- - Single	5	D
5509.22.00	- - Multiple (folded) or cabled	5	D
5509.31.00	- - Single	5	C
5509.32.00	- - Multiple (folded) or cabled	5	C
5509.41.00	- - Single	5	C
5509.42.00	- - Multiple (folded) or cabled	5	C

SAC Code	Description	Base Rate	Staging Category
5509.51.00	- - Mixed mainly or solely with artificial staple fibers	5	D
5509.52.00	- - Mixed mainly or solely with wool or fine animal hair	5	C
5509.53.00	- - Mixed mainly or solely with cotton	5	D
5509.59.00	- - Other	5	C
5509.61.00	- - Mixed mainly or solely with wool or fine animal hair	5	C
5509.62.00	- - Mixed mainly or solely with cotton	5	C
5509.69.00	- - Other	5	C
5509.91.00	- - Mixed mainly or solely with wool or fine animal hair	5	C
5509.92.00	- - Mixed mainly or solely with cotton	5	C
5509.99.00	- - Other	5	C
5510.11.00	- - Single	5	C
5510.12.00	- - Multiple (folded) or cabled	5	C
5510.20.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	5	C
5510.30.00	- Other yarn, mixed mainly or solely with cotton	5	C
5510.90.00	- Other yarn	5	C
5511.10.00	- Of synthetic staple fibers, containing 85 % or more by weight of such fibers	5	C
5511.20.00	- Of synthetic staple fibers, containing less than 85 % by weight of such fibers	5	C
5511.30.00	- Of artificial staple fibers	5	C
5512.11.00	- - Unbleached or bleached	10	E
5512.19.10	- - - Twill weave (warp effect), with unbleached or bleached warp yarns and coloured weft yarns (or vice versa), weighing 400 g/m ² or more	5	C
5512.19.90	- - - Other	10	A
5512.21.00	- - Unbleached or bleached	10	E
5512.29.00	- - Other	10	E
5512.91.00	- - Unbleached or bleached	10	E
5512.99.00	- - Other	10	A
5513.11.00	- - Of polyester staple fibers, plain weave	10	A
5513.12.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers	10	E
5513.13.00	- - Other woven fabrics of polyester staple fibers	10	A
5513.19.00	- - Other fabrics	10	A
5513.21.00	- - Of polyester staple fibers, plain weave	10	A
5513.23.10	- - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers	10	A
5513.23.90	- - - Other	10	A
5513.29.00	- - Other fabrics	10	A
5513.31.00	- - Of polyester staple fibers, plain weave	10	A
5513.39.10	- - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers	10	E
5513.39.20	- - Other woven fabrics of polyester staple fibers	10	A
5513.39.90	- - - Other	10	A
5513.41.00	- - Of polyester staple fibers, plain weave	10	A

SAC Code	Description	Base Rate	Staging Category
5513.49.10	- - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers	10	E
5513.49.20	- - - Other woven fabrics of polyester staple fibers	10	A
5513.49.90	- - - Other	10	E
5514.11.10	- - - Of a weight exceeding 200 g/m ²	10	A
5514.11.90	- - - Other	10	A
5514.12.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers	10	A
5514.19.10	- - - Other woven fabrics of polyester staple fibers	10	A
5514.19.90	- - - Other	10	E
5514.21.00	- - Of polyester staple fibers, plain weave	10	A
5514.22.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers	10	A
5514.23.00	- - Other woven fabrics of polyester staple fibers	10	A
5514.29.00	- - Other fabrics	10	E
5514.30.10	- - Of polyester staple fibers, plain weave	10	A
5514.30.21	- - - Weighing 400 g/m ² or more	5	C
5514.30.29	- - - Other	10	E
5514.30.30	- - Other woven fabrics of polyester staple fibers	10	E
5514.30.90	- - Other	10	A
5514.41.00	- - Of polyester staple fibers, plain weave	10	E
5514.42.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers	10	E
5514.43.00	- - Other woven fabrics of polyester staple fibers	10	E
5514.49.00	- - Other fabrics	10	A
5515.11.00	- - Mixed mainly or solely with viscose rayon staple fibers	10	A
5515.12.00	- - Mixed mainly or solely with man-made filaments	10	A
5515.13.00	- - Mixed mainly or solely with wool or fine animal hair	10	E
5515.19.00	- - Other	10	A
5515.21.00	- - Mixed mainly or solely with man-made filaments	10	E
5515.22.00	- - Mixed mainly or solely with wool or fine animal hair	10	E
5515.29.00	- - Other	10	E
5515.91.00	- - Mixed mainly or solely with man-made filaments	10	E
5515.99.10	- - - Mixed mainly or solely with wool or fine animal hair	10	E
5515.99.90	- - - Other	10	E
5516.11.00	- - Unbleached or bleached	10	E
5516.12.00	- - Dyed	10	A
5516.13.10	- - - Weighing 400 g/m ² or more	5	C
5516.13.90	- - - Other	10	E
5516.14.00	- - Printed	10	E
5516.21.00	- - Unbleached or bleached	10	E
5516.22.00	- - Dyed	10	E
5516.23.10	- - - Weighing 400 g/m ² or more	5	C
5516.23.90	- - - Other	10	E

SAC Code	Description	Base Rate	Staging Category
5516.24.00	- - Printed	10	E
5516.31.00	- - Unbleached or bleached	10	E
5516.32.00	- - Dyed	10	E
5516.33.00	- - Of yarns of different colours	10	E
5516.34.00	- - Printed	10	E
5516.41.00	- - Unbleached or bleached	10	E
5516.42.00	- - Dyed	10	E
5516.43.10	- - - Weighing 400 g/m ² or more	5	C
5516.43.90	- - - Other	10	E
5516.44.00	- - Printed	10	E
5516.91.00	- - Unbleached or bleached	10	E
5516.92.00	- - Dyed	10	E
5516.93.00	- - Of yarns of different colours	10	E
5516.94.00	- - Printed	10	E
5601.21.11	- - - - Weighing 100 g/m ² or more but not more than 350 g/m ²	5	C
5601.21.19	- - - - Other	0	A
5601.21.21	- - - Cylinders for cigarette filters, whether or not containing activated carbon	5	C
5601.21.29	- - - - Other	15	E
5601.22.11	- - - - Weighing 100 g/m ² or more but not more than 350 g/m ²	5	C
5601.22.19	- - - - Other	0	A
5601.22.21	- - - Cylinders for cigarette filters, whether or not containing activated carbon	5	C
5601.22.29	- - - - Other	15	E
5601.29.10	- - - Wadding	5	C
5601.29.20	- - - Articles of wadding	15	E
5601.30.00	- Textile flock and dust and mill neps	5	E
5602.10.00	- Needleloom felt and stitch-bonded fiber fabrics	5	C
5602.21.00	- - Of wool or fine animal hair	5	C
5602.29.00	- - Of other textile materials	5	E
5602.90.10	- - Covered with thermoplastics, of a thickness exceeding 0.15 mm, weighing more than 350 g/m ²	0	A
5602.90.20	- - Impregnated	0	A
5602.90.90	- - Other	5	C
5603.11.00	- - Weighing not more than 25 g/m ²	0	A
5603.12.00	- - Weighing more than 25 g/m ² but not more than 70 g/m ²	0	A
5603.13.00	- - Weighing more than 70 g/m ² but not more than 150 g/m ²	0	A
5603.14.00	- - Weighing more than 150 g/m ²	0	A
5603.91.00	- - Weighing not more than 25 g/m ²	0	A
5603.92.00	- - Weighing more than 25 g/m ² but not more than 70 g/m ²	0	A
5603.93.00	- - Weighing more than 70 g/m ² but not more than 150 g/m ²	0	A
5603.94.00	- - Weighing more than 150 g/m ²	0	A
5604.10.00	- Rubber thread and cord, textile-covered	10	E

SAC Code	Description	Base Rate	Staging Category
5604.90.10	- - High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	0	A
5604.90.90	- - Other	10	E
5605.00.00	METALLISED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL	0	A
5606.00.00	GIMPED YARN, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, GIMPED (OTHER THAN THOSE OF HEADING 56.05 AND GIMPED HORSEHAIR YARN); CHENILLE YARN; LOOP WALE-YARN	5	E
5607.21.00	- - Binder or baler twine	15	E
5607.29.00	- - Other	15	E
5607.41.00	- - Binder or baler twine	15	A
5607.49.00	- - Other	15	A
5607.50.00	- Of other synthetic fibers	15	D
5607.90.10	- - Of jute or of other textile bast fibers of heading 53.03	15	E
5607.90.90	- - Other	15	A
5608.11.00	- - Made up fishing nets	5	E
5608.19.00	- - Other	15	E
5608.90.00	- Other	15	E
5609.00.00	ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED	15	A
5701.10.00	- Of wool or fine animal hair	15	E
5701.90.00	- Of other textile materials	15	E
5702.10.00	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	15	E
5702.20.00	- Floor coverings of coconut fibers (coir)	15	E
5702.31.00	- - Of wool or fine animal hair	15	E
5702.32.00	- - Of man-made textile materials	15	E
5702.39.00	- - Of other textile materials	15	E
5702.41.00	- - Of wool or fine animal hair	15	E
5702.42.00	- - Of man-made textile materials	15	E
5702.49.00	- - Of other textile materials	15	E
5702.50.10	- - Of wool or fine animal hair	15	E
5702.50.20	- - Of man-made textile materials	15	E
5702.50.90	- - Other	15	E
5702.91.00	- - Of wool or fine animal hair	15	E
5702.92.00	- - Of man-made textile materials	15	E
5702.99.00	- - Of other textile materials	15	E
5703.10.00	- Of wool or fine animal hair	15	E
5703.20.00	- Of nylon or other polyamides	15	E
5703.30.00	- Of other man-made textile materials	15	E
5703.90.00	- Of other textile materials	15	E
5704.10.00	- Having a maximum surface area of 0.3 m ²	15	E
5704.90.00	- Other	15	E

SAC Code	Description	Base Rate	Staging Category
5705.00.00	OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP	15	E
5801.10.00	- Of wool or fine animal hair	10	E
5801.21.00	- - Uncut weft pile fabrics	10	A
5801.22.00	- - Cut corduroy	5	E
5801.23.10	- - - With pile fibers of a length exceeding 3 mm	10	E
5801.23.90	- - - Other	10	A
5801.26.00	- - Chenille fabrics	10	E
5801.27.10	- - - Uncut (creped)	10	E
5801.27.21	- - - - With pile fibers of a length exceeding 3 mm	10	E
5801.27.29	- - - - Other	10	E
5801.31.00	- - Uncut weft pile fabrics	10	E
5801.32.00	- - Cut corduroy	5	E
5801.33.00	- - Other weft pile fabrics	10	E
5801.36.00	- - Chenille fabrics	10	E
5801.37.11	- - - - For closing by pressure ("Velcro")	0	A
5801.37.19	- - - - Other	10	E
5801.37.21	- - - - With pile fibers of a length exceeding 3 mm	10	E
5801.37.22	- - - - Other, pieces of a width exceeding 350 cm and weight of more than 130 g/m ²	10	E
5801.37.29	- - - - Other	0	A
5801.90.00	- Of other textile materials	10	E
5802.11.00	- - Unbleached	10	E
5802.19.00	- - Other	10	E
5802.20.00	- Terry towelling and similar woven terry fabrics, of other textile materials	10	E
5802.30.00	- Tufted textile fabrics	10	E
5803.00.10	- Of cotton	10	E
5803.00.90	- Other	10	E
5804.10.00	- Tullies and other net fabrics	10	E
5804.21.00	- - Of man-made fibers	10	A
5804.29.00	- - Of other textile materials	10	E
5804.30.00	- Hand-made lace	10	E
5805.00.00	HAND-WOVEN TAPESTRIES OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE-WORKED TAPESTRIES (FOR EXAMPLE: PETIT POINT, CROSS STITCH), WHETHER OR NOT MADE UP	15	E
5806.10.10	- - Of a width of less than 10 cm, with pile fibers of a length exceeding 3 mm	10	E
5806.10.20	- - For closing by pressure ("Velcro")	0	A
5806.10.90	- - Other	10	E
5806.20.00	- Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	10	A
5806.31.10	- - - Of a density exceeding 75 yarns per cm ²	5	C
5806.31.90	- - - Other	10	A
5806.32.10	- - - Of polyamides, of a density exceeding 75 yarns per cm ²	5	C

SAC Code	Description	Base Rate	Staging Category
5806.32.90	- - - Other	10	D
5806.39.00	- - Of other textile materials	10	A
5806.40.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	10	E
5807.10.00	- Woven	10	A
5807.90.00	- Other	10	D
5808.10.00	- Braids in the piece	10	E
5808.90.00	- Other	10	E
5809.00.00	WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF HEADING 56.05, OF THE KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED	10	E
5810.10.00	- Embroidery without visible ground	10	E
5810.91.00	- - Of cotton	10	E
5810.92.00	- - Of man-made fibers	10	E
5810.99.00	- - Of other textile materials	10	E
5811.00.10	- Of dipped fabrics	10	E
5811.00.90	- Other	10	A
5901.10.00	- Textile fabrics coated with gum or amylaceous substances, of the kind used for the outer covers of books or the like	5	C
5901.90.00	- Other	5	C
5902.10.00	- Of nylon or other polyamides	0	A
5902.20.00	- Of polyesters	0	A
5902.90.00	- Other	0	A
5903.10.00	- With poly(vinyl chloride)	5	C
5903.20.00	- With polyurethane	10	A
5903.90.10	- - Fabrics with visible particles of thermoplastics on one or both sides (in interlinings)	5	A
5903.90.20	- - Other, of polyamides, of a density exceeding 35 yarns per cm ²	5	C
5903.90.30	- - Other, of textured polyester yarn coated with acrylic polymers, in the piece, of a width exceeding 183 cm	10	E
5903.90.90	- - Other	10	E
5904.10.00	- Linoleum	0	A
5904.90.00	- Other	10	E
5905.00.00	TEXTILE WALL COVERINGS	10	E
5906.10.00	- Adhesive tape of a width not exceeding 20 cm	10	A
5906.91.00	- - Knitted or crocheted	10	E
5906.99.10	- - - Of polyamides or viscose rayon, weighing 150 g/m ² or more but not more than 500 g/m ²	5	C
5906.99.20	- - - Flannel	10	E
5906.99.30	- - - Rubberised nylon fabrics of the kind used in the manufacture of tyres	0	A
5906.99.90	- - - Other	10	E
5907.00.00	TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE	0	A

SAC Code	Description	Base Rate	Staging Category
5908.00.00	TEXTILE WICKS, WOVEN, PLAITED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFOR, WHETHER OR NOT IMPREGNATED	5	C
5909.00.00	TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR, OR ACCESSORIES OF OTHER MATERIALS	0	A
5910.00.00	TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OR REINFORCED WITH METAL OR OTHER MATERIAL	0	A
5911.10.00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of the kind used for card clothing, and similar fabrics of the kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	5	C
5911.20.00	- Bolting cloth, whether or not made up	5	C
5911.31.00	- - Weighing less than 650 g/m ²	0	A
5911.32.00	- - Weighing 650 g/m ² or more	0	A
5911.40.00	- Straining cloth and thick cloth of the kind used in oil presses or the like, including that of human hair	0	A
5911.90.00	- Other	0	A
6001.10.00	- "Long pile" fabrics	10	E
6001.21.00	- - Of cotton	10	E
6001.22.00	- - Of man-made fibers	10	F
6001.29.00	- - Of other textile materials	10	E
6001.91.10	- - - With pile fibers of a length exceeding 3 mm	10	E
6001.91.90	- - - Other	10	E
6001.92.10	- - - With pile fibers of a length exceeding 3 mm	5	C
6001.92.90	- - - Other	10	F
6001.99.00	- - Of other textile materials	10	E
6002.40.11	- - - Of a width not exceeding 11 cm and a thickness not exceeding 3 mm, for edging	0	A
6002.40.19	- - - Other	10	F
6002.40.90	- - Other	10	E
6002.90.00	- Other	10	E
6003.10.00	- Of wool or fine animal hair	10	E
6003.20.00	- Of cotton	10	F
6003.30.00	- Of synthetic fibers	10	E
6003.40.00	- Of artificial fibers	10	E
6003.90.00	- Other	10	E
6004.10.10	- - With polyurethane ("lycra")	5	D
6004.10.90	- - Other	10	D
6004.90.00	- Other	10	F
6005.21.00	- - Unbleached or bleached	10	E
6005.22.00	- - Dyed	10	F
6005.23.00	- - Of yarns of different colours	10	E

SAC Code	Description	Base Rate	Staging Category
6005.24.00	- - Printed	10	E
6005.31.00	- - Unbleached or bleached	10	E
6005.32.00	- - Dyed	10	F
6005.33.00	- - Of yarns of different colours	10	E
6005.34.00	- - Printed	10	E
6005.41.00	- - Unbleached or bleached	10	E
6005.42.00	- - Dyed	10	E
6005.43.00	- - Of yarns of different colours	10	E
6005.44.00	- - Printed	10	E
6005.90.10	- - Of wool or fine animal hair	10	E
6005.90.90	- - Other	10	E
6006.10.00	- Of wool or fine animal hair	10	E
6006.21.00	- - Unbleached or bleached	10	E
6006.22.00	- - Dyed	10	D
6006.23.00	- - Of yarns of different colours	10	D
6006.24.00	- - Printed	10	D
6006.31.00	- - Unbleached or bleached	10	E
6006.32.00	- - Dyed	10	D
6006.33.00	- - Of yarns of different colours	10	E
6006.34.00	- - Printed	10	D
6006.41.00	- - Unbleached or bleached	10	E
6006.42.00	- - Dyed	10	D
6006.43.00	- - Of yarns of different colours	10	E
6006.44.00	- - Printed	10	E
6006.90.00	- Other	10	F
6101.20.00	- Of cotton	15	G
6101.30.00	- Of man-made fibers	15	G
6101.90.10	- - Of wool or fine animal hair	15	E
6101.90.90	- - Other	15	G
6102.10.00	- Of wool or fine animal hair	15	E
6102.20.00	- Of cotton	15	G
6102.30.00	- Of man-made fibers	15	G
6102.90.00	- Of other textile materials	15	E
6103.10.10	- - Of wool or fine animal hair	15	E
6103.10.20	- Of synthetic fibers	15	G
6103.10.90	- - Of other textile materials	15	G
6103.22.00	- - Of cotton	15	E
6103.23.00	- - Of synthetic fibers	15	G
6103.29.10	- - Of wool or fine animal hair	15	E
6103.29.90	- - - Other	15	G
6103.31.00	- - Of wool or fine animal hair	15	E
6103.32.00	- - Of cotton	15	G

SAC Code	Description	Base Rate	Staging Category
6103.33.00	- - Of synthetic fibers	15	G
6103.39.00	- - Of other textile materials	15	G
6103.41.00	- - Of wool or fine animal hair	15	E
6103.42.00	- - Of cotton	15	G
6103.43.00	- - Of synthetic fibers	15	E
6103.49.00	- - Of other textile materials	15	G
6104.13.00	- - Of synthetic fibers	15	G
6104.19.10	- - - Of wool or fine animal hair	15	E
6104.19.20	- - - Of cotton	15	G
6104.19.90	- - - Other	15	G
6104.22.00	- - Of cotton	15	G
6104.23.00	- -Of synthetic fibers	15	G
6104.29.10	- - - Of wool or fine animal hair	15	E
6104.29.90	- - - Other	15	G
6104.31.00	- - Of wool or fine animal hair	15	E
6104.32.00	- - Of cotton	15	G
6104.33.00	- - Of synthetic fibers	15	E
6104.39.00	- - Of other textile materials	15	G
6104.41.00	- - Of wool or fine animal hair	15	E
6104.42.00	- - Of cotton	15	E
6104.43.00	- - Of synthetic fibers	15	E
6104.44.00	- - Of artificial fibers	15	G
6104.49.00	- - Of other textile materials	15	E
6104.51.00	- - Of wool or fine animal hair	15	E
6104.52.00	- - Of cotton	15	G
6104.53.00	- - Of synthetic fibers	15	G
6104.59.00	- - Of other textile materials	15	G
6104.61.00	- - Of wool or fine animal hair	15	E
6104.62.00	- - Of cotton	15	G
6104.63.00	- - Of synthetic fibers	15	E
6104.69.00	- - Of other textile materials	15	G
6105.10.00	- Of cotton	15	G
6105.20.00	- Of man-made fibers	15	E
6105.90.00	- Of other textile materials	15	E
6106.10.00	- Of cotton	15	G
6106.20.00	- Of man-made fibers	15	E
6106.90.00	- Of other textile materials	15	E
6107.11.00	- - Of cotton	15	G
6107.12.00	- - Of man-made fibers	15	E
6107.19.00	- - Of other textile materials	15	E
6107.21.00	- - Of cotton	15	G
6107.22.00	- - Of man-made fibers	15	G

SAC Code	Description	Base Rate	Staging Category
6107.29.00	- - Of other textile materials	15	G
6107.91.00	- - Of cotton	15	G
6107.99.10	- - Of man-made fibers	15	G
6107.99.90	- - - Other	15	G
6108.11.00	- - Of man-made fibers	15	G
6108.19.00	- - Of other textile materials	15	G
6108.21.00	- - Of cotton	15	G
6108.22.00	- - Of man-made fibers	15	G
6108.29.00	- - Of other textile materials	15	G
6108.31.00	- - Of cotton	15	G
6108.32.00	- - Of man-made fibers	15	G
6108.39.00	- - Of other textile materials	15	G
6108.91.00	- - Of cotton	15	G
6108.92.00	- - Of man-made fibers	15	E
6108.99.00	- - Of other textile materials	15	G
6109.10.00	- Of cotton	15	G
6109.90.00	- Of other textile materials	15	G
6110.11.00	- - Of wool	15	G
6110.12.00	- - Of Kashmir (cashmere) goats	15	G
6110.19.00	- - Other	15	G
6110.20.00	- Of cotton	15	G
6110.30.00	- Of man-made fibers	15	G
6110.90.00	- Of other textile materials	15	E
6111.20.00	- Of cotton	15	G
6111.30.00	- Of synthetic fibers	15	G
6111.90.10	- - Of wool or fine animal hair	15	E
6111.90.90	- - Other	15	G
6112.11.00	- - Of cotton	15	G
6112.12.00	- - Of synthetic fibers	15	G
6112.19.00	- - Of other textile materials	15	G
6112.20.00	- Overalls and ski suits	15	G
6112.31.00	- - Of synthetic fibers	15	G
6112.39.00	- - Of other textile materials	15	G
6112.41.00	- - Of synthetic fibers	15	G
6112.49.00	- - Of other textile materials	15	G
6113.00.00	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING 59.03, 59.06 OR 59.07	15	G
6114.20.00	- Of cotton	15	G
6114.30.00	- Of man-made fibers	15	E
6114.90.00	- Of other textile materials	15	G
6115.10.10	- - Stockings for varicose veins	0	A
6115.10.90	- - Other	15	E

SAC Code	Description	Base Rate	Staging Category
6115.21.00	- - Of synthetic fibers, measuring per single yarn less than 67 decitex	15	G
6115.22.00	- - Of synthetic fibers, measuring per single yarn 67 decitex or more	15	G
6115.29.00	- - Of other textile materials	15	E
6115.30.00	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	15	G
6115.94.00	- - Of wool or fine animal hair	15	E
6115.95.00	- - Of cotton	15	G
6115.96.00	- - Of synthetic fibers	15	G
6115.99.00	- - Of other textile materials	15	E
6116.10.00	- Impregnated, coated or covered with plastic or rubber	15	E
6116.91.00	- - Of wool or fine animal hair	15	E
6116.92.00	- - Of cotton	15	E
6116.93.00	- - Of synthetic fibers	15	G
6116.99.00	- - Of other textile materials	15	E
6117.10.00	- Shawls, scarves, mufflers, mantillas, veils and the like	15	E
6117.80.10	- - Kneepads and shin guards, other than for sports	0	A
6117.80.20	- - Ties, bow ties and cravats	15	E
6117.80.90	- - Other	15	E
6117.90.00	- Parts	15	G
6201.11.00	- - Of wool or fine animal hair	15	G
6201.12.00	- - Of cotton	15	E
6201.13.00	- - Of man-made fibers	15	E
6201.19.00	- - Of other textile materials	15	G
6201.91.00	- - Of wool or fine animal hair	15	E
6201.92.00	- - Of cotton	15	H
6201.93.00	- - Of man-made fibers	15	G
6201.99.00	- - Of other textile materials	15	E
6202.11.00	- - Of wool or fine animal hair	15	E
6202.12.00	- - Of cotton	15	G
6202.13.00	- - Of man-made fibers	15	G
6202.19.00	- - Of other textile materials	15	G
6202.91.00	- - Of wool or fine animal hair	15	E
6202.92.00	- - Of cotton	15	G
6202.93.00	- - Of man-made fibers	15	G
6202.99.00	- - Of other textile materials	15	G
6203.11.00	- - Of wool or fine animal hair	15	E
6203.12.00	- - Of synthetic fibers	15	G
6203.19.00	- - Of other textile materials	15	E
6203.22.00	- - Of cotton	15	H
6203.23.00	- - Of synthetic fibers	15	E
6203.29.10	- - - Of wool or fine animal hair	15	E
6203.29.90	- - - Other	15	E

SAC Code	Description	Base Rate	Staging Category
6203.31.00	- - Of wool or fine animal hair	15	E
6203.32.00	- - Of cotton	15	E
6203.33.00	- - Of synthetic fibers	15	E
6203.39.00	- - Of other textile materials	15	G
6203.41.00	- - Of wool or fine animal hair	15	E
6203.42.00	- - Of cotton	15	G
6203.43.00	- - Of synthetic fibers	15	G
6203.49.00	- - Of other textile materials	15	G
6204.11.00	- - Of wool or fine animal hair	15	E
6204.12.00	- - Of cotton	15	E
6204.13.00	- - Of synthetic fibers	15	G
6204.19.00	- - Of other textile materials	15	G
6204.21.00	- - Of wool or fine animal hair	15	E
6204.22.00	- - Of cotton	15	E
6204.23.00	- - Of synthetic fibers	15	G
6204.29.00	- - Of other textile materials	15	G
6204.31.00	- - Of wool or fine animal hair	15	E
6204.32.00	- - Of cotton	15	G
6204.33.00	- - Of synthetic fibers	15	E
6204.39.00	- - Of other textile materials	15	G
6204.41.00	- - Of wool or fine animal hair	15	E
6204.42.00	- - Of cotton	15	E
6204.43.00	- - Of synthetic fibers	15	G
6204.44.00	- - Of artificial fibers	15	G
6204.49.00	- - Of other textile materials	15	G
6204.51.00	- - Of wool or fine animal hair	15	E
6204.52.00	- - Of cotton	15	H
6204.53.00	- - Of synthetic fibers	15	G
6204.59.00	- - Of other textile materials	15	E
6204.61.00	- - Of wool or fine animal hair	15	E
6204.62.00	- - Of cotton	15	H
6204.63.00	- - Of synthetic fibers	15	H
6204.69.00	- - Of other textile materials	15	G
6205.20.00	- Of cotton	15	G
6205.30.00	- Of man-made fibers	15	H
6205.90.10	- - Of wool or fine animal hair	15	E
6205.90.90	- - Other	15	E
6206.10.00	- Of silk or silk waste	15	G
6206.20.00	- Of wool or fine animal hair	15	E
6206.30.00	- Of cotton	15	H
6206.40.00	- Of man-made fibers	15	H
6206.90.00	- Of other textile materials	15	E

SAC Code	Description	Base Rate	Staging Category
6207.11.00	- - Of cotton	15	E
6207.19.00	- - Of other textile materials	15	G
6207.21.00	- - Of cotton	15	E
6207.22.00	- - Of man-made fibers	15	G
6207.29.00	- - Of other textile materials	15	G
6207.91.00	- - Of cotton	15	E
6207.99.10	- - - Of man-made fibers	15	G
6207.99.90	- - - Other	15	G
6208.11.00	- - Of man-made fibers	15	G
6208.19.00	- - Of other textile materials	15	G
6208.21.00	- - Of cotton	15	E
6208.22.00	- - Of man-made fibers	15	G
6208.29.00	- - Of other textile materials	15	G
6208.91.00	- - Of cotton	15	E
6208.92.00	- - Of man-made fibers	15	G
6208.99.00	- - Of other textile materials	15	G
6209.20.00	- Of cotton	15	E
6209.30.00	- Of synthetic fibers	15	G
6209.90.10	- - Of wool or fine animal hair	15	E
6209.90.90	- - Other	15	G
6210.10.10	- - Disposable sterilised overalls	0	A
6210.10.90	- - Other	15	G
6210.20.00	- Other garments, of the type described in subheadings 6201.11 to 6201.19	15	G
6210.30.00	- Other garments, of the type described in subheadings 6202.11 to 6202.19	15	G
6210.40.00	- Other men's or boys' garments	15	E
6210.50.00	- Other women's or girls' garments	15	G
6211.11.00	- - Men's or boys'	15	E
6211.12.00	- - Women's or girls'	15	E
6211.20.00	- Overalls and ski suits	15	G
6211.32.00	- - Of cotton	15	H
6211.33.00	- - Of man-made fibers	15	E
6211.39.00	- - Of other textile materials	15	E
6211.42.00	- - Of cotton	15	E
6211.43.00	- - Of man-made fibers	15	E
6211.49.10	- - - Of wool or fine animal hair	15	E
6211.49.90	- - - Other	15	G
6212.10.00	- Brassieres	15	H
6212.20.00	- Girdles and panty girdles	15	G
6212.30.00	- Corselettes	15	G
6212.90.00	- Other	15	G
6213.20.00	- Of cotton	15	H
6213.90.00	- Of other textile materials	15	E

SAC Code	Description	Base Rate	Staging Category
6214.10.00	- Of silk or silk waste	15	G
6214.20.00	- Of wool or fine animal hair	15	E
6214.30.00	- Of synthetic fibers	15	E
6214.40.00	- Of artificial fibers	15	G
6214.90.00	- Of other textile materials	15	E
6215.10.00	- Of silk or silk waste	15	G
6215.20.00	- Of man-made fibers	15	H
6215.90.00	- Of other textile materials	15	E
6216.00.00	GLOVES, MITTENS AND MITTS	15	E
6217.10.00	- Clothing accessories	15	H
6217.90.00	- Parts	15	G
6301.10.00	- Electric blankets	15	E
6301.20.00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	15	G
6301.30.00	- Blankets (other than electric blankets) of cotton	15	G
6301.40.00	- Blankets (other than electric blankets) of synthetic fibers	15	G
6301.90.00	- Other blankets	15	E
6302.10.00	- Bed linen, knitted or crocheted	15	E
6302.21.00	- - Of cotton	15	E
6302.22.00	- - Of man-made fibers	15	G
6302.29.00	- - Of other textile materials	15	E
6302.31.00	- - Of cotton	15	G
6302.32.00	- - Of man-made fibers	15	G
6302.39.00	- - Of other textile materials	15	E
6302.40.00	- Table linen, knitted or crocheted	15	G
6302.51.00	- - Of cotton	15	E
6302.53.00	- - Of man-made fibers	15	G
6302.59.10	- - - Of linen	15	G
6302.59.90	- - - Other	15	G
6302.60.00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	15	E
6302.91.00	- - Of cotton	15	G
6302.93.00	- - Of man-made fibers	15	G
6302.99.10	- - - Of linen	15	G
6302.99.90	- - - Other	15	G
6303.12.00	- - Of synthetic fibers	15	E
6303.19.10	- - - Of Cotton	15	G
6303.19.90	- - - Other	15	E
6303.91.00	- - Of cotton	15	G
6303.92.00	- - Of synthetic fibers	15	E
6303.99.00	- - Of other textile materials	15	E
6304.11.00	- - Knitted or crocheted	15	G
6304.19.00	- - Other	15	E

SAC Code	Description	Base Rate	Staging Category
6304.91.00	- - Knitted or crocheted	15	G
6304.92.00	- - Not knitted or crocheted, of cotton	15	G
6304.93.00	- - Not knitted or crocheted, of synthetic fibers	15	E
6304.99.00	- - Not knitted or crocheted, of other textile materials	15	E
6305.10.00	- Of jute or of other textile bast fibers of heading 53.03	15	G
6305.20.00	- Of cotton	15	G
6305.32.00	- - Flexible intermediate bulk containers	15	G
6305.33.00	- - Other, of polyethylene or polypropylene strip or the like	15	G
6305.39.00	- - Other	15	G
6305.90.00	- Of other textile materials	15	E
6306.12.00	- - Of synthetic fibers	15	E
6306.19.10	- - - Of Cotton	15	G
6306.19.90	- - - Other	15	E
6306.22.00	- - Of synthetic fibers	15	E
6306.29.10	- - - Of cotton	15	G
6306.29.90	- - - Other	15	G
6306.30.10	- - Of synthetic fibers	15	G
6306.30.90	- - Of other textile materials	15	G
6306.40.00	- Pneumatic mattresses	15	G
6306.90.10	- - Of cotton	15	G
6306.90.90	- - Of other textile materials	15	E
6307.10.00	- Floorcloths, dishcloths, dusters and similar cleaning cloths	15	E
6307.20.00	- Life jackets and lifebelts	0	A
6307.90.10	- - Safety belts	0	A
6307.90.20	- - Disposable masks	0	A
6307.90.30	- - Safety reflective strip	0	A
6307.90.90	- - Other	15	G
6308.00.00	SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKING FOR RETAIL SALE	15	G
6309.00.10	- Footwear	15	E
6309.00.90	- Other	15	E
6310.10.00	- Sorted	10	E
6310.90.10	- - Containing 80 % or more by weight of polyesters	5	E
6310.90.20	- - Containing 80 % or more by weight of acrylic fibers	5	E
6310.90.90	- - Other	10	E
6401.10.00	- Footwear incorporating a protective metal toecap	15	X
6401.92.00	- - Covering the ankle but not covering the knee	15	X
6401.99.10	- - - Covering the knee	15	X
6401.99.90	- - - Other	15	X
6402.12.00	- - Ski-boots, cross-country ski footwear and snowboard boots	15	A
6402.19.00	- - Other	15	G

SAC Code	Description	Base Rate	Staging Category
6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	15	X
6402.91.10	- - - Footwear incorporating a protective metal toecap	15	E
6402.91.90	- - - Other	15	X
6402.99.10	- - - Footwear incorporating a protective metal toecap	15	E
6402.99.90	- - - Other	15	E
6403.12.00	- - Ski-boots, cross-country ski footwear and snowboard boots	15	A
6403.19.00	- - Other	15	E
6403.20.00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	15	X
6403.40.00	- Other footwear, incorporating a protective metal toecap	15	X
6403.51.00	- - Covering the ankle	15	X
6403.59.00	- - Other	15	X
6403.91.10	- - - Footwear made on a base or platform of wood, not having an inner sole or a protective metal toecap	15	X
6403.91.90	- - - Other	15	X
6403.99.10	- - - Footwear made on a base or platform of wood, not having an inner sole or a protective metal toecap	15	X
6403.99.90	- - - Other	15	X
6404.11.00	- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	15	E
6404.19.10	- - - Overshoes with outer soles of plastics	0	A
6404.19.90	- - - Other	15	X
6404.20.00	- Footwear with outer soles of leather or composition leather	15	X
6405.10.00	- With uppers of leather or composition leather	15	X
6405.20.00	- With uppers of textile materials	15	X
6405.90.00	- Other	15	X
6406.10.10	- - Toe caps	10	G
6406.10.90	- - Other	10	G
6406.20.00	- Outer soles and heels, of rubber or plastics	10	X
6406.90.11	- - - Outer soles and heels	10	G
6406.90.12	- - - Birch wood shanks, made on the basis of pressure and heat	0	A
6406.90.19	- - - Other	0	A
6406.90.91	- - - Outer soles and heels, other than of rubber, plastics or wood	10	X
6406.90.92	- - - Removable in-soles, heel cushions and similar articles	10	G
6406.90.99	- - - Other	10	G
6501.00.00	HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT	5	C
6502.00.00	HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE, NOR MADE WITH BRIMS, NOR LINED, NOR TRIMMED	5	C
6504.00.00	HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED	15	C
6505.00.10	- Hair-nets	15	C

SAC Code	Description	Base Rate	Staging Category
6505.00.20	- Hats and other headgear of felt, made with hat-forms and plateaux of heading 65.01, whether or not lined or trimmed	15	C
6505.00.90	- Other	15	C
6506.10.10	- - Of plastics, whether or not reinforced with glass fibers or other materials	15	C
6506.10.90	- - Other	15	C
6506.91.00	- - Of rubber or of plastics	15	C
6506.99.10	- - - Of furskin	15	C
6506.99.90	- - - Other	15	C
6507.00.00	HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR	5	C
6601.10.00	- Garden or similar umbrellas	15	A
6601.91.00	- - Having a telescopic shaft	15	A
6601.99.00	- - Other	15	A
6602.00.00	WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND THE LIKE	15	A
6603.20.00	- Umbrella frames, including frames mounted on shafts (sticks)	5	A
6603.90.00	- Other	5	A
6701.00.00	SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING 05.05 AND WORKED QUILLS AND SCAPES	15	C
6702.10.00	- Of plastics	15	C
6702.90.00	- Of other materials	15	C
6703.00.10	- Man-made textile materials, prepared for use in making dolls' hair	5	A
6703.00.90	- Other	15	C
6704.11.00	- - Complete wigs	15	C
6704.19.00	- - Other	15	C
6704.20.00	- Of human hair	15	C
6704.90.00	- Of other materials	15	C
6801.00.00	SETS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE)	15	E
6802.10.00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	15	E
6802.21.00	- - Marble, travertine and alabaster	15	E
6802.23.00	- - Granite	15	E
6802.29.10	- - - Other calcareous stone	15	E
6802.29.90	- - - Other	15	E
6802.91.00	- - Marble, travertine and alabaster	15	E
6802.92.00	- - Other calcareous stone	15	E
6802.93.00	- - Granite	15	E
6802.99.00	- - Other stone	15	E
6803.00.00	WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE	5	E
6804.10.00	- Millstones and grindstones for milling, grinding or pulping	0	A

SAC Code	Description	Base Rate	Staging Category
6804.21.00	- - Of agglomerated synthetic or natural diamond	0	A
6804.22.00	- - Of other agglomerated abrasives or of ceramics	0	A
6804.23.00	- - Of natural stone	0	A
6804.30.00	- Hand sharpening or polishing stones	0	A
6805.10.00	- On a base of woven textile fabric only	10	E
6805.20.10	- - Abrasive paper for wood and waterproof abrasive paper, other than discs	10	E
6805.20.90	- - Other	10	E
6805.30.00	- On a base of other materials	5	E
6806.10.00	- Slag wool, rock wool and similar mineral wool (including intermixtures thereof), in bulk, sheets or rolls	0	A
6806.20.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	0	A
6806.90.00	- Other	0	A
6807.10.00	- In rolls	5	E
6807.90.00	- Other	5	E
6808.00.00	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBER, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS	15	E
6809.11.00	- - Faced or reinforced with paper or paperboard only	5	E
6809.19.00	- - Other	15	E
6809.90.00	- Other articles	15	E
6810.11.00	- - Building blocks and bricks	15	E
6810.19.00	- - Other	15	E
6810.91.00	- - Prefabricated structural components for building or civil engineering	15	E
6810.99.00	- - Other	15	E
6811.40.10	- - Corrugated sheets	15	E
6811.40.20	- - Other sheets, panels, tiles and similar articles	15	E
6811.40.30	- - Tubes, pipes and tube or pipe fittings	15	E
6811.40.90	- - Other articles	15	E
6811.81.00	- - Corrugated sheets	15	E
6811.82.00	- - Other sheets, panels, tiles and similar articles	15	E
6811.89.00	- - Other articles	15	E
6812.80.10	- - Clothing, clothing accessories, footwear and headgear	5	E
6812.80.20	- - Paper, millboard and felt	0	A
6812.80.30	- - Compressed fiber jointing, in sheets or rolls	0	A
6812.80.91	- - -Fabricated crocidolite fibers; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate	0	A
6812.80.92	- - - Yarn and thread	0	A
6812.80.93	- - - Cords and string, whether or not plaited	0	A
6812.80.94	- - - Fabrics, whether or not knitted or crocheted	5	E
6812.80.99	- - - Other	5	E
6812.91.00	- - Clothing, clothing accessories, footwear and headgear	5	E
6812.92.00	- - Paper, millboard and felt	0	A

SAC Code	Description	Base Rate	Staging Category
6812.93.00	- - Compressed asbestos fiber jointing, in sheets or rolls	0	A
6812.99.10	- - - Fabricated asbestos fibers; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	0	A
6812.99.20	- - - Yarn and thread	0	A
6812.99.30	- - - Cords and string, whether or not plaited	0	A
6812.99.40	- - - Fabrics, whether or not knitted or crocheted	5	E
6812.99.90	- - - Other	5	E
6813.20.10	- - Brake linings and pads	0	A
6813.20.90	- - Other	0	A
6813.81.00	- - Brake linings and pads	0	A
6813.89.00	- - Other	0	A
6814.10.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	5	E
6814.90.00	- Other	5	E
6815.10.00	- Non-electrical articles of graphite or other carbon	0	A
6815.20.00	- Articles of peat	0	A
6815.91.00	- - Containing magnesite, dolomite or chromite	0	A
6815.99.00	- - Other	0	A
6901.00.00	BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE: KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS	0	A
6902.10.00	- Containing by weight, singly or together, more than 50 % of the elements Mg (magnesium), Ca (calcium) or Cr (chromium), expressed as MgO (magnesium oxide), CaO (calcium oxide) or Cr ₂ O ₃ (chromium oxide)	0	A
6902.20.00	- Containing, by weight, more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	0	A
6902.90.00	- Other	0	A
6903.10.00	- Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	0	A
6903.20.00	- Containing, by weight, more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	0	A
6903.90.00	- Other	0	A
6904.10.00	- Building bricks	15	E
6904.90.00	- Other	15	E
6905.10.00	- Roofing tiles	15	E
6905.90.00	- Other	15	E
6906.00.00	CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS	15	E
6907.10.00	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	15	E
6907.90.00	- Other	15	E
6908.10.00	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	15	E
6908.90.00	- Other	15	E
6909.11.00	- - Of porcelain or china	0	A
6909.12.00	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	0	A

SAC Code	Description	Base Rate	Staging Category
6909.19.00	- - Other	0	A
6909.90.00	- Other	5	C
6910.10.00	- Of porcelain or china	15	E
6910.90.00	- Other	15	E
6911.10.00	- Tableware and kitchenware	15	E
6911.90.00	- Other	15	E
6912.00.10	- Tableware and kitchenware of earthenware	15	E
6912.00.90	- Other	15	E
6913.10.00	- Of porcelain or china	15	E
6913.90.00	- Other	15	E
6914.10.00	- Of porcelain or china	15	E
6914.90.00	- Other	15	E
7001.00.00	CULLET AND OTHER WASTE AND SCRAP OF GLASS; GLASS IN THE MASS	0	A
7002.10.00	- Balls	0	A
7002.20.00	- Rods	0	A
7002.31.00	- - Of quartz or other fused silica	0	A
7002.32.00	- - Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	0	A
7002.39.00	- - Other	0	A
7003.12.00	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	0	A
7003.19.00	- - Other	0	A
7003.20.00	- Wired sheets	0	A
7003.30.00	- Profiles	0	A
7004.20.00	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	0	A
7004.90.00	- Other glass	0	A
7005.10.00	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	0	A
7005.21.00	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	0	A
7005.29.10	- - - Float glass	0	A
7005.29.90	- - - Other	0	A
7005.30.00	- Wired glass	0	A
7006.00.00	GLASS OF HEADINGS 70.03, 70.04 OR 70.05, BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS	5	E
7007.11.10	- - - Flat	5	E
7007.11.90	- - Other	5	E
7007.19.00	- - Other	10	E
7007.21.10	- - - Flat	5	E
7007.21.90	- - - Other	5	C
7007.29.00	- - Other	5	E
7008.00.00	MULTIPLE-WALLED INSULATING UNITS OF GLASS	5	E
7009.10.00	- Rear-view mirrors for vehicles	0	A

SAC Code	Description	Base Rate	Staging Category
7009.91.00	- - Unframed	5	E
7009.92.00	- - Framed	15	E
7010.10.00	- Ampoules	0	A
7010.20.00	- Stoppers, lids and other closures	0	A
7010.90.11	- - - Less than 4 litres	10	E
7010.90.19	- - - Other	5	E
7010.90.21	- - - Tubular containers, amber coloured, with an opening not exceeding 3 2 mm, of the kind used for medicaments	10	E
7010.90.29	- - - Other	10	E
7010.90.31	- - - Of a capacity not exceeding 180 ml, with an opening not exceeding 15 mm, other than tubular	5	E
7010.90.32	- - - Tubular containers, amber coloured, with an opening not exceeding 3 2 mm, of the kind used for medicaments	10	E
7010.90.39	- - - Other	10	E
7010.90.41	- - - Of a capacity of 12 ml or more, with an opening not exceeding 15 m m, other than tubular	5	E
7010.90.42	- - - With an opening of 22 mm or more	10	E
7010.90.43	- - - Borosilicate flasks	0	A
7010.90.49	- - - Other	5	E
7011.10.00	- For electric lighting	0	A
7011.20.00	- For cathode-ray tubes	0	A
7011.90.00	- Other	0	A
7013.10.00	- Of glass-ceramics	15	E
7013.22.00	- - Of lead crystal	15	E
7013.28.00	- - Other	15	E
7013.33.00	- - Of lead crystal	15	E
7013.37.00	- - Other	15	E
7013.41.00	- - Of lead crystal	15	E
7013.42.00	- - Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	15	C
7013.49.00	- - Other	15	C
7013.91.00	- - Of lead crystal	15	E
7013.99.00	- - Other	15	E
7014.00.10	- Signalling glassware	0	A
7014.00.20	- Optical elements	0	A
7015.10.00	- Glasses for corrective spectacles	0	A
7015.90.00	- Other	0	A
7016.10.00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	10	E
7016.90.00	- Other	10	E
7017.10.00	- Of quartz or other fused silica	0	A
7017.20.00	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	0	A
7017.90.00	- Other	0	A
7018.10.00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	15	E

SAC Code	Description	Base Rate	Staging Category
7018.20.00	- Glass microspheres not exceeding 1 mm in diameter	0	A
7018.90.00	- Other	15	E
7019.11.00	- - Chopped strands, of a length of not more than 50 mm	0	A
7019.12.00	- - Rovings	0	A
7019.19.00	- - Other	0	A
7019.31.00	- - Mats	0	A
7019.32.00	- - Thin sheets (voiles)	0	A
7019.39.00	- - Other	0	A
7019.40.00	- Woven fabrics of rovings	0	A
7019.51.00	- - Of a width not exceeding 30 cm	0	A
7019.52.00	- - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	0	A
7019.59.00	- - Other	0	A
7019.90.00	- Other	0	A
7020.00.10	- Glass inners for vacuum flasks or for other vacuum vessels	0	A
7020.00.91	- - - - Quartz reactor tubes and support designed for insertion into diffusion and oxidation furnaces for the production of discs (wafers) semiconductor	0	A
7020.00.99	- - Other	15	E
7101.10.00	- Natural pearls	10	C
7101.21.00	- - Unworked	10	C
7101.22.00	- - Worked	10	C
7102.10.00	- Unsorted	5	C
7102.21.00	- - Unworked or simply sawn, cleaved or bruted	0	A
7102.29.00	- - Other	0	A
7102.31.00	- - Unworked or simply sawn, cleaved or bruted	5	C
7102.39.00	- - Other	5	C
7103.10.00	- Unworked or simply sawn or roughly shaped	5	C
7103.91.00	- - Rubies, sapphires and emeralds	5	C
7103.99.00	- - Other	5	C
7104.10.00	- Piezo-electric quartz	10	C
7104.20.00	- Other, unworked or simply sawn or roughly shaped	10	C
7104.90.00	- Other	10	C
7105.10.00	- Of diamonds	5	C
7105.90.00	- Other	5	C
7106.10.00	- Powder	10	E
7106.91.00	- - Unwrought	10	E
7106.92.10	- - - Wire, bars and rods, containing stripping agents or additives (silver solder)	5	A
7106.92.90	- - - Other	10	A
7107.00.00	BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	10	A
7108.11.00	- - Powder	5	A
7108.12.00	- - Other unwrought forms	5	E

SAC Code	Description	Base Rate	Staging Category
7108.13.00	- - Other semi-manufactured forms	5	A
7108.20.00	- Monetary	5	A
7109.00.00	BASE METALS OR SILVER, CLAD WITH GOLD, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	10	A
7110.11.00	- - Unwrought or in powder form	0	A
7110.19.00	- - Other	0	A
7110.21.00	- - Unwrought or in powder form	0	A
7110.29.00	- - Other	0	A
7110.31.00	- - Unwrought or in powder form	0	A
7110.39.00	- - Other	0	A
7110.41.00	- - Unwrought or in powder form	0	A
7110.49.00	- - Other	0	A
7111.00.00	BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	10	A
7112.30.00	- Ash containing precious metal or precious-metal compounds	0	A
7112.91.00	- - Of gold, including metal clad with gold but excluding sweepings containing other precious metals	0	A
7112.92.00	- - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	0	A
7112.99.00	- - Other	0	A
7113.11.00	- - Of silver, whether or not plated or clad with other precious metal	15	A
7113.19.00	- - Of other precious metal, whether or not plated or clad with precious metal	15	A
7113.20.00	- Of base metal clad with precious metal	15	A
7114.11.00	- - Of silver, whether or not plated or clad with other precious metal	15	A
7114.19.00	- - Of other precious metal, whether or not plated or clad with precious metal	15	A
7114.20.00	- Of base metal clad with precious metal	15	A
7115.10.00	- Catalysts in the form of wire cloth or grill, of platinum	0	A
7115.90.00	- Other	15	C
7116.10.00	- Of natural or cultured pearls	15	C
7116.20.00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	15	C
7117.11.00	- - Cuff links and studs	15	C
7117.19.00	- - Other	15	E
7117.90.00	- Other	15	E
7118.10.00	- Coin (other than gold coin), not being legal tender	5	A
7118.90.00	- Other	5	A
7201.10.00	- Non-alloy pig iron containing by weight 0.5 % or less of phosphorus	0	A
7201.20.00	- Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	0	A
7201.50.00	- Alloy pig iron; spiegeleisen	0	A
7202.11.00	- - Containing by weight more than 2 % of carbon	0	A
7202.19.00	- - Other	0	A
7202.21.00	- - - Containing by weight more than 55 % of silicon	0	A
7202.29.00	- - Other	0	A
7202.30.00	- Ferro-silico-manganese	0	A

SAC Code	Description	Base Rate	Staging Category
7202.41.00	- - Containing by weight more than 4 % of carbon	0	A
7202.49.00	- - Other	0	A
7202.50.00	- Ferro-silico-chromium	0	A
7202.60.00	- Ferro-nickel	0	A
7202.70.00	- Ferro-molybdenum	0	A
7202.80.00	- Ferro-tungsten and ferro-silico-tungsten	0	A
7202.91.00	- - Ferro-titanium and ferro-silico-titanium	0	A
7202.92.00	- - Ferro-vanadium	0	A
7202.93.00	- - Ferro-niobium	0	A
7202.99.00	- - Other	0	A
7203.10.00	- Ferrous products obtained by direct reduction of iron ore	0	A
7203.90.00	- Other	0	A
7204.10.00	- Waste and scrap of cast iron	0	A
7204.21.00	- - Of stainless steel	0	A
7204.29.00	- - Other	0	A
7204.30.00	- Waste and scrap of tinned iron or steel	0	A
7204.41.00	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	0	A
7204.49.00	- - Other	0	A
7204.50.00	- Remelting scrap ingots	0	A
7205.10.00	- Granules	0	A
7205.21.00	- - Of alloy steel	0	A
7205.29.00	- - Other	0	A
7206.10.00	- Ingots	0	A
7206.90.00	- Other	0	A
7207.11.00	- - Of rectangular or square cross-section, the width measuring less than twice the thickness	0	A
7207.12.00	- - Other, of rectangular (other than square) cross-section	0	A
7207.19.00	- - Other	0	A
7207.20.00	- Containing by weight 0.25 % or more of carbon	0	A
7208.10.00	- In coils, not further worked than hot-rolled, with patterns in relief	0	A
7208.25.00	- - Of a thickness of 4.75 mm or more	0	A
7208.26.00	- - Of a thickness of 3 mm or more but not exceeding 4.75 mm	0	A
7208.27.00	- - Of a thickness of less than 3 mm	0	A
7208.36.00	- - Of a thickness exceeding 10 mm	0	A
7208.37.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	A
7208.38.00	- - Of a thickness of 3 mm or more but not exceeding 4.75 mm	0	A
7208.39.00	- - Of a thickness of less than 3 mm	0	A
7208.40.00	- Not in coils, not further worked than hot-rolled, with patterns in relief	0	A
7208.51.00	- - Of a thickness exceeding 10 mm	0	A
7208.52.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	A
7208.53.00	- - Of a thickness of 3 mm or more but not exceeding 4.75 mm	0	A

SAC Code	Description	Base Rate	Staging Category
7208.54.10	- - - Of a width not exceeding 990 mm, containing by weight 0.42 % or more of carbon and 0.60 % or more of manganese	0	A
7208.54.90	- - - Other	0	A
7208.90.00	- Other	0	A
7209.15.00	- - Of a thickness of 3 mm or more	0	A
7209.16.00	- - Of a thickness exceeding 1 mm but less than 3 mm	0	A
7209.17.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	0	A
7209.18.00	- - Of a thickness of less than 0.5 mm	0	A
7209.25.00	- - Of a thickness of 3 mm or more	0	A
7209.26.00	- - Of a thickness exceeding 1 mm but less than 3 mm	0	A
7209.27.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	0	A
7209.28.00	- - Of a thickness of less than 0.5 mm	0	A
7209.90.00	- Other	0	A
7210.11.00	- - Of a thickness of 0.5 mm or more	0	A
7210.12.00	- - Of a thickness of less than 0.5 mm	0	A
7210.20.00	- Plated or coated with lead, including terne-plate	0	A
7210.30.00	- Electrolytically plated or coated with zinc	0	A
7210.41.10	- - - Of a thickness of 0.16 mm or more but not exceeding 2 mm	15	X
7210.41.90	- - - Other	5	X
7210.49.10	- - - Of a thickness of 0.16 mm or more but not exceeding 2 mm	15	X
7210.49.90	- - - Other	0	A
7210.50.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	0	A
7210.61.10	- - - Of a thickness of 0.16 mm or more but not exceeding 2 mm	15	E
7210.61.90	- - - Other	0	A
7210.69.10	- - - Of a thickness of 0.16 mm or more but not exceeding 2 mm	15	X
7210.69.90	- - - Other	0	A
7210.70.10	- - Enamelled, of a thickness of 0.16 mm or more but not exceeding 1.55 mm	15	X
7210.70.10 A	- - Coil	15	F
7210.70.20	- - Varnished with epoxyphenolic resins, smooth	15	G
7210.70.90	- - Other	0	A
7210.90.00	- Other	0	A
7211.13.00	- - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	0	A
7211.14.10	- - - Containing by weight 0.42 % or more of carbon and 0.60 % or more of manganese	0	A
7211.14.90	- - - Other	0	A
7211.19.10	- - - In coils, containing by weight 0.42 % or more of carbon and 0.60 % or more of manganese	0	A
7211.19.90	- - - Other	0	A
7211.23.00	- - Containing by weight less than 0.25 % of carbon	0	A
7211.29.00	- - Other	0	A
7211.90.00	- Other	0	A

SAC Code	Description	Base Rate	Staging Category
7212.10.00	- Plated or coated with tin	0	A
7212.20.00	- Electrolytically plated or coated with zinc	0	A
7212.30.10	- - Of a thickness of 0.16 mm or more but not exceeding 1.55 mm	15	G
7212.30.90	- - Other	0	A
7212.40.10	- - Of a thickness of 0.16 mm or more but not exceeding 1.55 mm	15	G
7212.40.90	- - Other	0	A
7212.50.00	- Otherwise plated or coated	0	A
7212.60.00	- Clad	0	A
7213.10.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	15	G
7213.20.00	- Other, of free-cutting steel	0	A
7213.91.10	- - - Containing 0.6 % or more by weight of carbon	10	G
7213.91.20	- - - Containing less than 0.6 % by weight of carbon	0	A
7213.99.10	- - - Containing 0.6 % or more by weight of carbon	10	G
7213.99.20	- - - Containing less than 0.6 % by weight of carbon	0	A
7214.10.00	- Forged	10	G
7214.20.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	15	X
7214.30.00	- Other, of free-cutting steel	5	X
7214.91.10	- - - Containing by weight 0.6 % or more of carbon, the greatest cross-sectional dimension of which exceeds 13 mm	15	X
7214.91.90	- - - Other	5	X
7214.99.10	- - - Of square cross-section, the greatest cross-sectional dimension of which exceeds 13 mm, containing 0.60 % or more by weight of carbon	15	X
7214.99.20	- - - Of a cross-section other than rectangular or square, the greatest cross-sectional dimension of which is 5.5 mm or more but not more than 45 mm	15	X
7214.99.90	- - - Other	5	X
7215.10.00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	0	A
7215.50.00	- Other, not further worked than cold-formed or cold-finished	0	A
7215.90.00	- Other	0	A
7216.10.10	- - U sections of a thickness of 1.8 mm or more but not more than 6.4 mm and a height exceeding 12 mm	15	G
7216.10.91	- - - I sections of a height not exceeding 50 mm	15	G
7216.10.92	- - - H sections of a height not exceeding 50 mm	15	E
7216.10.99	- - - Other	5	E
7216.21.10	- - Of a thickness of 1.8 mm or more but not more than 6.4 mm and a height exceeding 12 mm	15	G
7216.21.90	- - - Other	5	G
7216.22.10	- - - Of a height not exceeding 50 mm	15	G
7216.22.90	- - - Other	5	G
7216.31.10	- - - Of a thickness of 1.8 mm or more but not exceeding 6.4 mm	15	G
7216.31.90	- - - Other	5	E
7216.32.00	- - I sections	5	E
7216.33.00	- - H sections	5	D

SAC Code	Description	Base Rate	Staging Category
7216.40.00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	5	G
7216.50.00	- Other sections, not further worked than hot-rolled, hot-drawn or extruded	5	E
7216.61.00	- - Obtained from flat-rolled products	15	G
7216.69.00	- - Other	15	G
7216.91.00	- - Obtained, cold-formed or cold-finished, from flat-rolled products	5	G
7216.99.00	- - Other	5	G
7217.10.10	- - - Containing by weight less than 0.25 % of carbon	10	G
7217.10.20	- - - Containing by weight 0.25 % or more but less than 0.6 % of carbon	0	A
7217.10.31	- - - Pre-stressed	0	A
7217.10.39	- - - Other	15	G
7217.20.11	- - - Plated or coated with zinc, of circular cross-section of a diameter of 0.22 mm or more but not more than 0.24 mm	0	A
7217.20.12	- - - Electrolytically galvanized (electrogalvanization), of a diameter of 0.50 mm or more but less than 1.4 mm	0	A
7217.20.19	- - - Other	10	G
7217.20.20	- - - Containing by weight 0.25 % or more but less than 0.6 % of carbon	0	A
7217.20.31	- - - Of circular cross-section of a diameter of 0.8 mm or more but not more than 5.15 mm	15	G
7217.20.32	- - - Of rectangular (other than square) cross-section, of a thickness of 0.35 mm or more but not more than 0.7 mm and a width of 0.5 mm or more but not more than 3 mm	15	G
7217.20.39	- - - Other	5	G
7217.30.10	- - - Containing by weight less than 0.25 % of carbon	5	G
7217.30.20	- - - Containing 0.25 % or more but less than 0.6 % by weight of carbon	5	G
7217.30.31	- - - Plated or coated with copper	0	A
7217.30.39	- - - Other	5	E
7217.90.00	- Other	5	G
7218.10.00	- Ingots or other primary forms	0	A
7218.91.00	- - Of rectangular cross-section	0	A
7218.99.00	- - Other	0	A
7219.11.00	- - Of a thickness exceeding 10 mm	0	A
7219.12.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	A
7219.13.00	- - Of a thickness of 3 mm or more but not exceeding 4.75 mm	0	A
7219.14.00	- - Of a thickness of less than 3 mm	0	A
7219.21.00	- - Of a thickness exceeding 10 mm	0	A
7219.22.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	A
7219.23.00	- - Of a thickness of 3 mm or more but not exceeding 4.75 mm	0	A
7219.24.00	- - Of a thickness of less than 3 mm	0	A
7219.31.00	- - Of a thickness of 4.75 mm or more	0	A
7219.32.00	- - Of a thickness of 3 mm or more but not exceeding 4.75 mm	0	A
7219.33.00	- - Of a thickness exceeding 1 mm but less than 3 mm	0	A
7219.34.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	0	A
7219.35.00	- - Of a thickness of less than 0.5 mm	0	A

SAC Code	Description	Base Rate	Staging Category
7219.90.00	- Other	0	A
7220.11.00	- - Of a thickness of 4.75 mm or more	0	A
7220.12.00	- - Of a thickness of less than 4.75 mm	0	A
7220.20.00	- Not further worked than cold-rolled (cold-reduced)	0	A
7220.90.00	- Other	0	A
7221.00.00	WIRE RODS OF STAINLESS STEEL	0	A
7222.11.00	- - Of circular cross-section	0	A
7222.19.00	- - Other	0	A
7222.20.00	- Bars, not further worked than cold-formed or cold-finished	0	A
7222.30.00	- Other bars	0	A
7222.40.00	- Profiles	0	A
7223.00.00	WIRE OF STAINLESS STEEL	0	A
7224.10.00	- Ingots or other primary forms	0	A
7224.90.00	- Other	0	A
7225.11.00	- - Grain-oriented	0	A
7225.19.00	- - Other	0	A
7225.30.00	- Other, not further worked than hot-rolled, in coils	0	A
7225.40.00	- Other, not further worked than hot-rolled, not in coils	0	A
7225.50.00	- Other, not further worked than cold-rolled (cold-reduced)	0	A
7225.91.00	- - Electrolytically plated or coated with zinc	0	A
7225.92.00	- - Otherwise plated or coated with zinc	0	A
7225.99.00	- - Other	0	A
7226.11.00	- - Grain-oriented	0	A
7226.19.00	- - Other	0	A
7226.20.00	- Of high-speed steel	0	A
7226.91.00	- - Not further worked than hot-rolled	0	A
7226.92.00	- - Not further worked than cold-rolled (cold-reduced)	0	A
7226.99.10	- - - Plated or coated with zinc, excluding electrolytically plated or coated	0	A
7226.99.90	- - - Other	0	A
7227.10.00	- Of high-speed steel	0	A
7227.20.00	- Of silico-manganese steel	0	A
7227.90.00	- Other	0	A
7228.10.00	- Bars and rods, of high-speed steel	0	A
7228.20.00	- Bars and rods, of silico-manganese steel	0	A
7228.30.00	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	0	A
7228.40.00	- Other bars and rods, not further worked than forged	0	A
7228.50.00	- Other bars and rods, not further worked than cold-formed or cold-finished	0	A
7228.60.00	- Other bars and rods	0	A
7228.70.00	- Profiles	0	A
7228.80.00	- Hollow drill bars and rods	0	A
7229.20.00	- Of silico-manganese steel	0	A

SAC Code	Description	Base Rate	Staging Category
7229.90.10	- - Of high-speed steel	0	A
7229.90.90	- - Other	0	A
7301.10.00	- Sheet piling	0	A
7301.20.00	- Profiles	10	G
7302.10.00	- Rails	0	A
7302.30.00	- Switch blades, crossing frogs, point rods and other crossing pieces	0	A
7302.40.00	- Fishplates and sole plates	0	A
7302.90.00	- Other	0	A
7303.00.00	TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON	5	E
7304.11.00	- - Of stainless steel	0	A
7304.19.00	- - Other	0	A
7304.22.00	- - Drill pipe of stainless steel	0	A
7304.23.00	- - Other drill pipe	0	A
7304.24.00	- - Other, of stainless steel	0	A
7304.29.00	- - Other	0	A
7304.31.00	- - Cold-drawn or cold-rolled (cold-reduced)	0	A
7304.39.00	- - Other	0	A
7304.41.00	- - Cold-drawn or cold-rolled (cold-reduced)	0	A
7304.49.00	- - Other	0	A
7304.51.00	- - Cold-drawn or cold-rolled (cold-reduced)	0	A
7304.59.00	- - Other	0	A
7304.90.00	- Other	0	A
7305.11.00	- - Longitudinally submerged arc welded	0	A
7305.12.00	- - Other, longitudinally welded	0	A
7305.19.00	- - Other	0	A
7305.20.00	- Casing of the kind used in drilling for oil or gas	0	A
7305.31.00	- - Longitudinally welded	5	E
7305.39.00	- - Other	5	E
7305.90.00	- Other	5	E
7306.11.00	- - Welded, of stainless steel	0	A
7306.19.00	- - Other	0	A
7306.21.00	- - Welded, of stainless steel	0	A
7306.29.00	- - Other	0	A
7306.30.10	- - Tubes and pipes of an external diameter of 12 mm or more but not more than 115 mm, of a wall thickness of 0.8 mm or more but not more than 6.4 mm, whether or not plated or coated with zinc	15	G
7306.30.90	- - Other	10	E
7306.40.00	- Other, welded, of circular cross-section, of stainless steel	0	A
7306.50.00	- Other, welded, of circular cross-section, of other alloy steel	0	A
7306.61.00	- - Of square or rectangular cross-section	10	E
7306.69.00	- - Other	10	G
7306.90.00	- Other	0	A

SAC Code	Description	Base Rate	Staging Category
7307.11.00	- - Of non-malleable cast iron	5	E
7307.19.00	- - Other	5	E
7307.21.00	- - Flanges	5	E
7307.22.00	- - Threaded elbows, bends and sleeves	5	E
7307.23.00	- - Butt welding fittings	5	E
7307.29.00	- - Other	5	E
7307.91.00	- - Flanges	5	E
7307.92.00	- - Threaded elbows, bends and sleeves	10	E
7307.93.00	- - Butt welding fittings	5	E
7307.99.00	- - Other	5	E
7308.10.00	- Bridges and parts thereof	5	G
7308.20.00	- Towers and lattice masts	5	G
7308.30.00	- Doors, windows and their frames and thresholds for doors	10	G
7308.40.00	- Equipment for scaffolding, shuttering, propping or pit-propping	10	E
7308.90.00	- Other	10	C
7309.00.00	RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	10	C
7310.10.00	- Of a capacity of 50 litres or more	10	E
7310.21.00	- - Cans which are to be closed by soldering or crimping	10	E
7310.29.10	- - - Barrel-shaped stainless steel container, varnished internally, with lid and plastic dispenser, of a capacity of 5 litres	0	A
7310.29.90	- - - Other	15	E
7311.00.11	- - For packaging acetylene	0	A
7311.00.19	- - Other	10	G
7311.00.90	- Other	0	A
7312.10.00	- Cables	0	A
7312.90.00	- Other	0	A
7313.00.00	BARBED WIRE OF IRON OR STEEL; TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF THE KIND USED FOR FENCING, OF IRON OR STEEL	10	G
7314.12.00	- - Endless bands for machinery, of stainless steel	0	A
7314.14.00	- - Other woven cloth, of stainless steel	0	A
7314.19.10	- - - Other endless bands for machinery	10	G
7314.19.90	- - - Other	10	G
7314.20.00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	10	G
7314.31.00	- - Plated or coated with zinc	10	G
7314.39.00	- - Other	10	G
7314.41.00	- - Plated or coated with zinc	10	G
7314.42.00	- - Coated with plastics	10	G
7314.49.00	- - Other	10	G

SAC Code	Description	Base Rate	Staging Category
7314.50.00	- Expanded metal	10	D
7315.11.00	- - Roller chain	0	A
7315.12.00	- - Other chain	0	A
7315.19.00	- - Parts	0	A
7315.20.00	- Skid chain	0	A
7315.81.00	- - Stud-link	0	A
7315.82.00	- - Other, welded link	0	A
7315.89.00	- - Other	0	A
7315.90.00	- Other parts	0	A
7316.00.00	ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL	0	A
7317.00.00	NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER	10	G
7318.11.00	- - Coach screws	5	G
7318.12.00	- - Other wood screws	5	G
7318.13.00	- - Screw hooks and screw rings	5	G
7318.14.00	- - Self-tapping screws	5	E
7318.15.00	- - Other screws and bolts, whether or not with their nuts or washers	5	C
7318.16.00	- - Nuts	5	E
7318.19.00	- - Other	5	E
7318.21.00	- - Spring washers and other lock washers	0	A
7318.22.00	- - Other washers	0	A
7318.23.00	- - Rivets	0	A
7318.24.00	- - Cotters and cotter pins	0	A
7318.29.00	- - Other	0	A
7319.40.10	- - Safety pins	0	A
7319.40.90	- - Other	0	A
7319.90.10	- - Sewing, darning or embroidery needles	0	A
7319.90.90	- - Other	0	A
7320.10.00	- Leaf-springs and leaves therefor	10	E
7320.20.00	- Helical springs	10	E
7320.90.00	- Other	0	A
7321.11.10	- - - Ovens and cookers	15	E
7321.11.90	- - - Other	10	E
7321.12.00	- - For liquid fuel	5	G
7321.19.10	- - - 'Anafre' clay pots, portable stoves and cookers	15	G
7321.19.90	- - - Other	10	G
7321.81.00	- - For gas fuel or for both gas and other fuels	10	G
7321.82.00	- - For liquid fuels	10	G
7321.89.10	- - - For solid fuels	10	G
7321.89.90	- - - Other	10	E
7321.90.10	- - Of cookers	5	E

SAC Code	Description	Base Rate	Staging Category
7321.90.90	- - Other	5	G
7322.11.00	- - Of cast iron	0	A
7322.19.00	- - Other	0	A
7322.90.00	- Other	0	A
7323.10.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	15	E
7323.91.10	- - - Handles	5	E
7323.91.20	- - - Other parts	5	G
7323.91.90	- - - Other	15	E
7323.92.10	- - - Handles	5	E
7323.92.20	- - - Other parts	5	E
7323.92.90	- - - Other	15	G
7323.93.10	- - - Handles	5	E
7323.93.20	- - - Other parts	5	E
7323.93.90	- - - Other	15	E
7323.94.10	- - - Handles	5	G
7323.94.20	- - - Other parts	5	G
7323.94.90	- - - Other	15	E
7323.99.10	- - - Handles	5	G
7323.99.20	- - - Other parts	5	G
7323.99.90	- - - Other	15	E
7324.10.00	- Sinks and washbasins, of stainless steel	15	E
7324.21.00	- - Of cast iron, whether or not enamelled	15	G
7324.29.00	- - Other	15	G
7324.90.00	- Other, including parts	15	G
7325.10.00	- Of non-malleable cast iron	10	G
7325.91.00	- - Grinding balls and similar articles for mills	0	A
7325.99.00	- - Other	10	E
7326.11.00	- - Grinding balls and similar articles for mills	0	A
7326.19.00	- - Other	10	E
7326.20.10	- - Traps for animals	5	E
7326.20.20	- - Gabions	0	A
7326.20.30	- - Quick-fit hooks with swivels	0	A
7326.20.40	- - Bands of longitudinally bonded wire filaments with varnish or paint, of a width of 93.00 mm or more, of a thickness of 1.45 mm or more, including varnish or paint	0	A
7326.20.90	- - Other	10	E
7326.90.00	- Other	0	A
7401.00.10	- Copper mattes	0	A
7401.00.20	- Cement copper (precipitated copper)	0	A
7402.00.00	UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING	0	A
7403.11.00	- - Cathodes and sections of cathodes	0	A

SAC Code	Description	Base Rate	Staging Category
7403.12.00	- - Wire-bars	0	A
7403.13.00	- - Billets	0	A
7403.19.00	- - Other	0	A
7403.21.00	- - Copper-zinc base alloys (brass)	0	A
7403.22.00	- - Copper-tin base alloys (bronze)	0	A
7403.29.10	- - - Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A
7403.29.90	- - - Other	0	A
7404.00.00	COPPER WASTE AND SCRAP	0	A
7405.00.00	MASTER ALLOYS OF COPPER	0	A
7406.10.00	- Powders of non-lamellar structure	0	A
7406.20.00	- Powders of lamellar structure; flakes	0	A
7407.10.00	- Of refined copper	0	A
7407.21.00	- - Copper-zinc base alloys (brass)	0	A
7407.29.10	- - - Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A
7407.29.90	- - - Other	0	A
7408.11.00	- - Of which the maximum cross-sectional dimension exceeds 6 mm	0	A
7408.19.10	- - - Of electrolytic copper	0	A
7408.19.90	- - - Other	0	A
7408.21.00	- - Copper-zinc base alloys (brass)	0	A
7408.22.00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A
7408.29.00	- - Other	0	A
7409.11.00	- - In coils	0	A
7409.19.00	- - Other	0	A
7409.21.00	- - In coils	0	A
7409.29.00	- - Other	0	A
7409.31.00	- - In coils	0	A
7409.39.00	- - Other	0	A
7409.40.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A
7409.90.00	- Of other copper alloys	0	A
7410.11.00	- - Of refined copper	0	A
7410.12.00	- - Of copper alloys	0	A
7410.21.00	- - Of refined copper	0	A
7410.22.00	- - Of copper alloys	0	A
7411.10.00	- Of refined copper	0	A
7411.21.00	- - Copper-zinc base alloys (brass)	0	A
7411.22.00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	A
7411.29.00	- - Other	0	A
7412.10.00	- Of refined copper	0	A
7412.20.00	- Of copper alloys	0	A

SAC Code	Description	Base Rate	Staging Category
7413.00.10	- Of electrolytic copper	5	E
7413.00.90	- Other	0	A
7415.10.00	- Nails and tacks, drawing pins, staples and similar articles	0	A
7415.21.00	- - Washers (including spring washers)	0	A
7415.29.00	- - Other	0	A
7415.33.00	- - Screws; bolts and nuts	0	A
7415.39.00	- - Other	0	A
7418.10.10	- - Pot scourers and scouring or polishing pads, gloves and similar articles	15	C
7418.10.20	- - - Cooking or heating apparatus of the kind used for domestic purposes, non-electric, and parts thereof, of copper	15	C
7418.10.30	- - Handles	0	A
7418.10.90	- - Other	15	C
7418.20.00	- Sanitary ware and parts thereof	15	C
7419.10.00	- Chain and parts thereof	0	A
7419.91.00	- - Cast, moulded, stamped or forged, but not further worked	5	C
7419.99.10	- - - Containers for compressed or liquefied gas	0	A
7419.99.20	- - - Anodes of copper or of copper alloys for electroplating	0	A
7419.99.31	- - - - Cloth	5	C
7419.99.39	- - - - Other	0	A
7419.99.40	- - - Copper springs	0	A
7419.99.90	- - - Other	15	E
7501.10.00	- Nickel mattes	0	A
7501.20.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	0	A
7502.10.00	- Nickel, not alloyed	0	A
7502.20.00	- Nickel alloys	0	A
7503.00.00	NICKEL WASTE AND SCRAP	0	A
7504.00.00	NICKEL POWDERS AND FLAKES	0	A
7505.11.00	- - Of nickel, not alloyed	0	A
7505.12.00	- - Of nickel alloys	0	A
7505.21.00	- - Of nickel, not alloyed	0	A
7505.22.00	- - Of nickel alloys	0	A
7506.10.00	- - Of nickel, not alloyed	0	A
7506.20.00	- - Of nickel alloys	0	A
7507.11.00	- - Of nickel, not alloyed	0	A
7507.12.00	- - Of nickel alloys	0	A
7507.20.00	- Tube or pipe fittings	0	A
7508.10.00	- Cloth, grill and netting, of nickel wire	0	A
7508.90.00	- Other	0	A
7601.10.00	- Aluminium, not alloyed	0	A
7601.20.00	- Aluminium alloys	0	A
7602.00.00	ALUMINIUM WASTE AND SCRAP	0	A
7603.10.00	- Powders of non-lamellar structure	0	A

SAC Code	Description	Base Rate	Staging Category
7603.20.00	- Powders of lamellar structure; flakes	0	A
7604.10.10	- - Profiles	10	G
7604.10.90	- - Other	5	G
7604.21.00	- - Hollow profiles	10	G
7604.29.10	- - - Profiles	10	G
7604.29.90	- - - Other	5	G
7605.11.00	- - Of which the maximum cross-sectional dimension exceeds 7 mm	0	A
7605.19.10	- - - Of circular cross-section	10	E
7605.19.90	- - - Other	0	A
7605.21.00	- - Of which the maximum cross-sectional dimension exceeds 7 mm	0	A
7605.29.10	- - - Of alloys containing magnesium and silicon, of circular cross-section	5	E
7605.29.90	- - - Other	5	E
7606.11.00	- - Of aluminium, not alloyed	10	E
7606.12.10	- - - Containing more than 3 % of magnesium (AA 5154 and AA 5086 types)	0	A
7606.12.20	- - - Embossed strip in rolls of a thickness not exceeding 1.25 mm and a width of 110 cm of alloy 1100	0	A
7606.12.91	- - - - 'Pilferproof surface 620' strip, containing not more than 98.7 % of aluminium, lacquered on one side, covered with a thermo-setting resin on the other, of a thickness exceeding 0.2 mm but not exceeding 0.25 mm	0	A
7606.12.92	- - - Containing 0.8 % or more of magnesium, of a thickness not exceeding 0.315 mm, in coils (rolls) of a width less than 1900 mm (alloy 3000 series)	0	A
7606.12.99	- - - - Other	10	G
7606.91.10	- - Discs, whether or not perforated, with a diameter not exceeding 45 mm	0	A
7606.91.90	- - - Other	0	A
7606.92.00	- - Of aluminium alloys	0	A
7607.11.30	- - - Of a thickness not exceeding 0.025 mm, smooth, heat-treated, with not more than 80 perforations per m ² , in rolls	0	A
7607.11.90	- - - Other	0	A
7607.19.20	- - - Coated with polypropylene, in rolls of a width not exceeding 30 cm	0	A
7607.19.31	- - - - Of a thickness less than 0.019 mm	5	G
7607.19.39	- - - - Other	10	G
7607.19.90	- - - Other	0	A
7607.20.11	- - - Not printed	0	A
7607.20.12	- - - Printed	10	G
7607.20.20	- - Backed with paper(other than silicon-coated paper) or plastics, whether or not printed, of a thickness (including backing) not exceeding 0.23 mm	10	D
7607.20.90	- - Other	0	A
7608.10.10	- - Ferrules for pencils	0	A
7608.10.90	- - Other	5	E
7608.20.10	- - Welded tubes and pipes of an external diameter exceeding 50 mm	10	E
7608.20.20	- - Of oval cross-section of a thickness not exceeding 1 mm and a length not exceeding 20 mm	0	A
7608.20.90	- - Other	10	G

SAC Code	Description	Base Rate	Staging Category
7609.00.00	ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE: COUPLING S, ELBOWS, SLEEVES)	0	A
7610.10.00	- Doors, windows and their frames and thresholds for doors	15	H
7610.90.00	- Other	15	H
7611.00.00	ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	5	E
7612.10.00	- Flexible tubular containers	10	G
7612.90.10	- - Seamless tubular containers	0	A
7612.90.20	- - Milk churns	0	A
7612.90.90	- - Other	5	E
7613.00.10	- For a working pressure not exceeding 25 kg/cm ²	5	E
7613.00.90	- Other	0	A
7614.10.00	- With steel core	10	G
7614.90.00	- Other	10	G
7615.10.10	- - Pot scourers and scouring or polishing pads, gloves and similar articles	15	E
7615.10.20	- - Handles and spouts	5	E
7615.10.90	- - Other	15	D
7615.20.00	- Sanitary ware and parts thereof	15	E
7616.10.00	- Nails, tacks, staples, screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles	0	A
7616.91.00	- - Cloth, grill and netting, of aluminium wire	5	E
7616.99.10	- - - Chain and parts thereof	0	A
7616.99.20	- - - Blunt staples	0	A
7616.99.90	- - - Other	10	G
7801.10.00	- Refined lead	0	A
7801.91.00	- - Containing by weight antimony as the principal other element	0	A
7801.99.00	- - Other	0	A
7802.00.00	LEAD WASTE AND SCRAP	0	A
7804.11.00	- - Sheets, strips and foil of a thickness (excluding any backing) not exceeding 0.2 mm	0	A
7804.19.00	- - Other	0	A
7804.20.00	- Powders and flakes	0	A
7806.00.10	- Lead bars, rods, profiles and wire	5	A
7806.00.20	- Lead tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)	5	A
7806.00.90	- Other	5	A
7901.11.00	- - Containing by weight 99.99 % or more of zinc	0	A
7901.12.00	- - Containing by weight less than 99.99 % of zinc	0	A
7901.20.00	- Zinc alloys	0	A
7902.00.00	ZINC WASTE AND SCRAP	0	A
7903.10.00	- Zinc dust	0	A
7903.90.00	- Other	0	A

SAC Code	Description	Base Rate	Staging Category
7904.00.00	ZINC BARS, RODS, PROFILES AND WIRE	0	A
7905.00.00	ZINC PLATES, SHEETS, STRIP AND FOIL	0	A
7907.00.10	- Zinc tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)	0	A
7907.00.90	- Other	0	A
8001.10.00	- Tin, not alloyed	0	A
8001.20.00	- Tin alloys	0	A
8002.00.00	TIN WASTE AND SCRAP	0	A
8003.00.00	TIN BARS, RODS, PROFILES AND WIRE	0	A
8007.00.10	- Tin plates, sheets, strips and foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; powders and flakes	0	A
8007.00.20	- Tin tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)	0	A
8007.00.90	- Other	0	A
8101.10.00	- Powder	0	A
8101.94.00	- - Unwrought tungsten, including bars and rods obtained simply by sintering	0	A
8101.96.00	- - Wire	0	A
8101.97.00	- - Waste and scrap	0	A
8101.99.00	- - Other	0	A
8102.10.00	- Powder	0	A
8102.94.00	- - Unwrought molybdenum, including bars and rods obtained simply by sintering	0	A
8102.95.00	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strips and foil	0	A
8102.96.00	- - Wire	0	A
8102.97.00	- - Waste and scrap	0	A
8102.99.00	- - Other	0	A
8103.20.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powder	0	A
8103.30.00	- Waste and scrap	0	A
8103.90.00	- Other	0	A
8104.11.00	- - Containing at least 99.8 % by weight of magnesium	0	A
8104.19.00	- - Other	0	A
8104.20.00	- Waste and scrap	0	A
8104.30.00	- Raspings, turnings and granules, graded according to size; powders	0	A
8104.90.00	- Other	0	A
8105.20.00	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	0	A
8105.30.00	- Waste and scrap	0	A
8105.90.00	- Other	0	A
8106.00.00	BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	0	A
8107.20.00	- Unwrought cadmium; powders	0	A
8107.30.00	- Waste and scrap	0	A

SAC Code	Description	Base Rate	Staging Category
8107.90.00	- Other	0	A
8108.20.00	- Unwrought titanium; powders	0	A
8108.30.00	- Waste and scrap	0	A
8108.90.00	- Other	0	A
8109.20.00	- Unwrought zirconium; powders	0	A
8109.30.00	- Waste and scrap	0	A
8109.90.00	- Other	0	A
8110.10.00	- Unwrought antimony; powders	0	A
8110.20.00	- Waste and scrap	0	A
8110.90.00	- Other	0	A
8111.00.00	MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	0	A
8112.12.00	- - Unwrought; powders	0	A
8112.13.00	- - Waste and scrap	0	A
8112.19.00	- - Other	0	A
8112.21.00	- - Unwrought; powders	0	A
8112.22.00	- - Waste and scrap	0	A
8112.29.00	- - Other	0	A
8112.51.00	- - Unwrought; powders	0	A
8112.52.00	- - Waste and scrap	0	A
8112.59.00	- - Other	0	A
8112.92.00	- - Unwrought; waste and scrap; powders	0	A
8112.99.00	- - Other	0	A
8113.00.00	CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	0	A
8201.10.00	- Spades and shovels	15	C
8201.30.00	- Mattocks, picks, hoes and rakes	15	C
8201.40.10	- - Axes, picks, knives and banana tree cutters	15	C
8201.40.20	- - Machetes	15	C
8201.40.90	- - Other	0	A
8201.50.00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	0	A
8201.60.00	- Hedge shears, two-handed pruning shears and similar two-handed shears	0	A
8201.90.10	- - Truncheons and crowbars	15	C
8201.90.20	- - Pitchforks	0	A
8201.90.90	- - Other	0	A
8202.10.00	- Hand saws	0	A
8202.20.10	- - Of steel of a width of 6 mm or more but not more than 31 mm and a thickness of 0.6 mm or more but not more than 2.5 mm	5	C
8202.20.90	- - Other	0	A
8202.31.10	- - - Of a diameter of 1,524 mm or more but not more than 4,572 mm and a thickness of 0.5 mm or more but not more than 3.5 mm	0	A
8202.31.90	- - - Other	0	A

SAC Code	Description	Base Rate	Staging Category
8202.39.10	- - - Saw blades with working part of tungsten carbide, of a diameter of 1,524 mm or more but not more than 4,572 mm and a thickness of 0.5 mm or more but not more than 3.5 mm	5	C
8202.39.90	- - - Other	0	A
8202.40.00	- Chainsaw blades	0	A
8202.91.10	- - - For hand-operated bow saws, of a width not exceeding 13.5 mm, a thickness not exceeding 0.8 mm and a length not exceeding 310 mm, with 18, 24 or 32 teeth per 25.4 mm	10	E
8202.91.90	- - - Other	0	A
8202.99.00	- - Other	0	A
8203.10.10	- - Flat files for metal	10	E
8203.10.90	- - Other	0	A
8203.20.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	0	A
8203.30.00	- Metal-cutting shears and similar tools	0	A
8203.40.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	0	A
8204.11.00	- - Non-adjustable	0	A
8204.12.00	- - Adjustable	0	A
8204.20.00	- Interchangeable spanner sockets, with or without handles	0	A
8205.10.00	- Drilling, threading or tapping tools	0	A
8205.20.00	- Hammers and sledge hammers	0	A
8205.30.00	- Planes, chisels, gouges and similar cutting tools for working wood	0	A
8205.40.00	- Screwdrivers	0	A
8205.51.10	- - - Can openers, bottle openers, corkscrews, nutcrackers, ice picks and the like	10	C
8205.51.90	- - - Other	5	C
8205.59.10	- - - Chisels of a length of 10 cm or more but not more than 25 cm	5	C
8205.59.90	- - - Other	0	A
8205.60.00	- Blow lamps and the like	0	A
8205.70.00	- Vices, clamps and the like	0	A
8205.90.10	- - Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	0	A
8205.90.90	- - Other	0	A
8206.00.00	TOOLS OF TWO OR MORE OF THE HEADING 82.02 TO 82.05, PUT UP IN SETS FOR RETAIL SALE	0	A
8207.13.00	- - With working part of cermets	0	A
8207.19.10	- - - Drill bits, reamers and shoes of diamond for drilling and taking soil samples	0	A
8207.19.90	- - - Other	0	A
8207.20.00	- Dies for drawing or extruding metal	0	A
8207.30.10	- - Dies and punches for pressing	5	C
8207.30.90	- - Other	0	A
8207.40.00	- Tools for tapping or threading	0	A
8207.50.00	- Tools for drilling	0	A
8207.60.00	- Tools for boring or broaching	0	A
8207.70.00	- Tools for milling	0	A

SAC Code	Description	Base Rate	Staging Category
8207.80.00	- Tools for turning	0	A
8207.90.00	- Other interchangeable tools	0	A
8208.10.00	- For metal working	0	A
8208.20.00	- For wood working	0	A
8208.30.00	- For kitchen appliances or for machines used by the food industry	0	A
8208.40.00	- For agricultural, horticultural or forestry machines	0	A
8208.90.00	- Other	0	A
8209.00.00	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMETES	0	A
8210.00.10	- Maize (corn) mills	0	A
8210.00.90	- Other	0	A
8211.10.00	- Sets of assorted articles	10	C
8211.91.00	- - Table knives having fixed blades	10	C
8211.92.00	- - Other knives having fixed blades	10	C
8211.93.00	- - Knives having other than fixed blades	5	C
8211.94.00	- - Blades	0	A
8211.95.00	- - Handles of base metal	5	C
8212.10.10	- - Razors	10	C
8212.10.20	- - Shavers	10	C
8212.20.00	- Safety razor blades, including razor blade blanks in strips	0	A
8212.90.00	- Other parts	0	A
8213.00.00	SCISSORS, TAILOR'S SHEARS AND SIMILAR SHEARS, AND BLADES THEREOF	5	C
8214.10.00	- Paper knives, letter openers, erasing knives, pencil sharpeners and their blades	15	C
8214.20.00	- Manicure or pedicure sets and instruments (including nail files)	10	E
8214.90.00	- Other	10	C
8215.10.00	- Sets of assorted articles containing at least one article plated with silver, gold or platinum	10	C
8215.20.00	- Other sets of assorted articles	10	C
8215.91.00	- Silver-, gold- or platinum-plated	10	C
8215.99.00	- - Other	10	C
8301.10.00	- Padlocks	5	E
8301.20.00	- Locks of the kind used for motor vehicles	0	A
8301.30.00	- Locks of the kind used for furniture	0	A
8301.40.10	- - Patch locks and surface locks, with one or two horizontal bolts, for doors with handles on the inside only	10	E
8301.40.20	- - Handle locks operated by a key on the outside and a button on the inside	10	E
8301.40.90	- - Other	0	A
8301.50.00	- Clasps and frames with clasps, incorporating locks	0	A
8301.60.00	- Parts	0	A
8301.70.00	- Keys presented separately	5	E
8302.10.10	- - For doors, with bearings of plastics or self-lubricating steel, whether or not sprung	5	C

SAC Code	Description	Base Rate	Staging Category
8302.10.20	- - Hinges of the kind used in vehicles of heading 87.02	0	A
8302.10.90	- - Other	10	E
8302.20.00	- Castors	0	A
8302.30.00	- Other mountings, fittings and similar articles for motor vehicles	0	A
8302.41.11	- - - - Mechanisms for operating windows (operators) with gears system, with butterfly handle and extendable arm	10	E
8302.41.12	- - - - Clips for windows	10	E
8302.41.19	- - - - Other	10	E
8302.41.20	- - - Spring- or lever-operated latch bolts	0	A
8302.41.90	- - - Other	10	E
8302.42.00	- Other, for furniture	5	C
8302.49.10	- - - For armoured or reinforced safes, strong-boxes and doors	0	A
8302.49.20	- - - For trunks, suitcases and similar articles	0	A
8302.49.90	- - - Other	5	C
8302.50.00	- Hat-racks, hat-pegs, brackets and similar fixtures	10	E
8302.60.00	- Automatic door closers	0	A
8303.00.00	ARMOURED OR REINFORCED SAFES, STRONG BOXES AND DOORS AND SAFE DEPOSIT LOCKERS FOR STRONG ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL	15	D
8304.00.00	FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF HEADING 94.03	15	E
8305.10.00	- Fittings for loose-leaf binders or files	0	A
8305.20.10	- - For use in offices	15	E
8305.20.90	- - Other	5	E
8305.90.10	- - Fasteners and clips	15	E
8305.90.90	- - Other	5	C
8306.10.00	- Bells, gongs and the like	10	C
8306.21.00	- Plated with precious metal	15	E
8306.29.00	- - Other	15	E
8306.30.00	- Photograph, picture or similar frames; mirrors	15	C
8307.10.00	- Of iron or steel	0	A
8307.90.00	- Of other base metal	0	A
8308.10.00	- Hooks, eyes and eyelets	0	A
8308.20.00	- Tubular or bifurcated rivets	0	A
8308.90.00	- Other, including parts	0	A
8309.10.00	- Crown corks	10	E
8309.90.10	- - 'Easy open' lids of aluminium	0	A
8309.90.20	- - Seals	0	A
8309.90.30	- - Lids of a diameter of 40 mm or more but not more than 51 mm	0	A
8309.90.40	- - Bung covers for phials	0	A
8309.90.50	- - Threaded lids of aluminium	10	E
8309.90.90	- - Other	10	E

SAC Code	Description	Base Rate	Staging Category
8310.00.00	SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING 94.05	15	E
8311.10.10	- - For iron or steel	0	A
8311.10.90	- - Other	0	A
8311.20.00	- Cored wire of base metal, for arc-welding	0	A
8311.30.00	-Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	0	A
8311.90.00	- Other	0	A
8401.10.00	- Nuclear reactors	0	A
8401.20.00	- Machinery and apparatus for isotopic separation, and parts thereof	0	A
8401.30.00	- Fuel elements (cartridges), non-irradiated	0	A
8401.40.00	- Parts of nuclear reactors	0	A
8402.11.00	- - Watertube boilers with a steam production exceeding 45 tonnes per hour	0	A
8402.12.00	- - Watertube boilers with a steam production not exceeding 45 tons per hour	0	A
8402.19.00	- - Other vapour-generating boilers, including hybrid boilers	0	A
8402.20.00	- Super-heated water boilers	0	A
8402.90.00	- Parts	0	A
8403.10.00	- Boilers	0	A
8403.90.00	- Parts	0	A
8404.10.00	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	0	A
8404.20.00	- Condensers for steam or other vapour power units	0	A
8404.90.00	- Parts	0	A
8405.10.00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.	0	A
8405.90.00	- Parts	0	A
8406.10.00	- Turbines for marine propulsion	0	A
8406.81.00	- - Of an output exceeding 40 MW	0	A
8406.82.00	- - Of an output not exceeding 40 MW	0	A
8406.90.00	- Parts	0	A
8407.10.00	- Aircraft engines	0	A
8407.21.00	- - Outboard motors	0	A
8407.29.00	- - Other	0	A
8407.31.00	- - Of a cylinder capacity not exceeding 50 cm ³	0	A
8407.32.00	- - Of a cylinder capacity exceeding 50 cm ³ but not exceeding 250 cm ³	0	A
8407.33.00	- - Of a cylinder capacity exceeding 250 cm ³ but not exceeding 1,000 cm ³	0	A
8407.34.00	- - Of a cylinder capacity exceeding 1,000 cm ³	0	A
8407.90.00	- Other engines	0	A
8408.10.00	- Marine propulsion engines	0	A
8408.20.00	- Engines of the kind used for the propulsion of vehicles of Chapter 87	0	A
8408.90.00	- Other engines	0	A

SAC Code	Description	Base Rate	Staging Category
8409.10.00	- For aircraft engines	0	A
8409.91.00	- - Suitable for use solely or principally with spark-ignition internal combustion piston engines	0	A
8409.99.00	- - Other	0	A
8410.11.00	- - Of an output not exceeding 1,000 kW	0	A
8410.12.00	- - Of an output exceeding 1,000 kW but not exceeding 10,000 kW	0	A
8410.13.00	- - Of an output exceeding 10,000 kW	0	A
8410.90.00	- Parts, including regulators	0	A
8411.11.00	- - Of a thrust not exceeding 25 kN	0	A
8411.12.00	- - Of a thrust exceeding 25 kN	0	A
8411.21.00	- - Of a power not exceeding 1,100 kW	0	A
8411.22.00	- - Of a power exceeding 1,100 kW	0	A
8411.81.00	- - Of a power not exceeding 5,000 kW	0	A
8411.82.00	- - Of a power exceeding 5,000 kW	0	A
8411.91.00	- - Of turbo-jets or turbo-propellers	0	A
8411.99.00	- - Other	0	A
8412.10.00	- Reaction engines other than turbo-jets	0	A
8412.21.00	- - Linear acting (cylinders)	0	A
8412.29.00	- - Other	0	A
8412.31.00	- - Linear acting (cylinders)	0	A
8412.39.00	- - Other	0	A
8412.80.00	- Other	0	A
8412.90.00	- Parts	0	A
8413.11.00	- - Pumps for dispensing fuel or lubricants, of a type used in filling stations or in garages	0	A
8413.19.00	- - Other	0	A
8413.20.00	- Hand pumps, other than those of subheading 8413.11 or 8413.19	0	A
8413.30.00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	0	A
8413.40.00	- Concrete pumps	0	A
8413.50.00	- Other reciprocating positive displacement pumps	0	A
8413.60.00	- Other rotary positive displacement pumps	0	A
8413.70.00	- Other centrifugal pumps	0	A
8413.81.00	- - Pumps	0	A
8413.82.00	- - Liquid elevators	0	A
8413.91.00	- - Of pumps	0	A
8413.92.00	- - Of liquid elevators	0	A
8414.10.00	- Vacuum pumps	0	A
8414.20.00	- Hand- or foot-operated air pumps	0	A
8414.30.00	- Compressors of the kind used in refrigerating equipment	0	A
8414.40.00	- Air compressors mounted on a wheeled chassis for towing	0	A
8414.51.00	- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	15	E
8414.59.00	- - Other	10	D

SAC Code	Description	Base Rate	Staging Category
8414.60.00	- Hoods having a maximum horizontal side not exceeding 120 cm	10	E
8414.80.00	- Other	0	A
8414.90.11	- - - Baskets	0	A
8414.90.19	- - - Other	5	A
8414.90.90	- - Other	0	A
8415.10.00	- Window or wall types, self-contained or 'split-system'	15	D
8415.20.00	- Of a kind used for persons, in motor vehicles	15	E
8415.81.00	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	15	E
8415.82.00	- - Other, incorporating a refrigerating unit	15	C
8415.83.00	- - Not incorporating a refrigerating unit	15	E
8415.90.00	- Parts	0	A
8416.10.00	- Furnace burners for liquid fuel	0	A
8416.20.00	- Other furnace burners, including mix burners	0	A
8416.30.10	- - Mechanical stokers fuelled with chaff or cereal residues	10	C
8416.30.90	- - Other	0	A
8416.90.00	- Parts	0	A
8417.10.00	- Furnaces and ovens for the roasting, melting or other heat treatment of ores, pyrites or of metals	0	A
8417.20.10	- - Industrial furnaces for biscuits, with mesh continuous conveyor, automated controls and production capacity exceeding 500 kilograms per hour	0	A
8417.20.90	- - - Other	10	E
8417.80.00	- Other	0	A
8417.90.00	- Parts	0	A
8418.10.00	- Combined refrigerator-freezers, fitted with separate external doors	15	D
8418.21.00	- - Compression-type	15	D
8418.29.10	- - - Absorption-type, electrical	15	E
8418.29.90	- - - Other	15	E
8418.30.00	- Freezers of the chest type, not exceeding 800 litres capacity	15	E
8418.40.00	- Freezers of the upright type, not exceeding 900 litres capacity	15	E
8418.50.00	- Other furniture (chests, cabinets, display counters, showcases and the like) for storage and display, incorporating refrigerating or freezing equipment	15	D
8418.61.10	- - - Compression-type refrigerating units whose condensers are heat exchangers	0	A
8418.61.90	- - - Other	10	E
8418.69.10	- - - Water coolers and coolers for other beverages	15	D
8418.69.90	- - - Other	10	E
8418.91.00	- - Furniture designed to receive refrigerating or freezing equipment	15	E
8418.99.00	- - Other	0	A
8419.11.00	- - Instantaneous gas water heaters	15	E
8419.19.00	- - Other	10	E
8419.20.00	- Medical, surgical or laboratory sterilisers	0	A
8419.31.10	- - - Hot-air dryers for grains and vegetables	10	C
8419.31.90	- - - Other	0	A

SAC Code	Description	Base Rate	Staging Category
8419.32.10	- - - Hot-air dryers for wood	10	C
8419.32.90	- - - Other	0	A
8419.39.00	- - Other	0	A
8419.40.00	- Distilling or rectifying equipment	0	A
8419.50.00	- Heat-exchange units	0	A
8419.60.00	- Machinery for liquefying air or other gases	0	A
8419.81.00	- - For making hot drinks or for cooking or heating food	0	A
8419.89.00	- - Other	0	A
8419.90.00	- Parts	0	A
8420.10.00	- Calendering and rolling machines	0	A
8420.91.00	- - Cylinders	0	A
8420.99.00	- - Other	0	A
8421.11.00	- - Cream separators	0	A
8421.12.00	- - Clothes-dryers	0	A
8421.19.00	- - Other	0	A
8421.21.00	- - For filtering or purifying water	0	A
8421.22.00	- - For filtering or purifying beverages other than water	0	A
8421.23.00	- - Oil- or petrol-filters for internal combustion engines	10	C
8421.29.00	- - Other	0	A
8421.31.00	- - Intake air filters for spark-ignition or compression-ignition internal combustion engines	10	C
8421.39.00	- - Other	0	A
8421.91.00	- - Of centrifuges, including centrifugal dryers	0	A
8421.99.00	- - Other	0	A
8422.11.00	- - Of the household type	15	E
8422.19.00	- - Other	10	E
8422.20.00	- Machinery for cleaning or drying bottles or other containers	0	A
8422.30.10	- - Machinery for filling and closing bags of thermo-sealable plastics, of a filling capacity not exceeding 5 kg, other than automatic horizontal filling machinery and vacuum-sealing machinery	10	E
8422.30.90	- - Other	0	A
8422.40.10	- - For working in the hand, with self-contained electric motor	0	A
8422.40.90	- - Other	10	D
8422.90.00	- Parts	0	A
8423.10.00	- Personal weighing machines, including baby scales; household scales	5	C
8423.20.00	- Scales for continuous weighing of goods on conveyors	0	A
8423.30.00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	0	A
8423.81.00	- - Having a maximum weighing capacity not exceeding 30 kg	0	A
8423.82.10	- - - Scales for weighing cattle	10	C
8423.82.20	- - - Spring balances of a capacity not exceeding 200 kg	10	C
8423.82.90	- - - Other	0	A
8423.89.00	- - Other	0	A

SAC Code	Description	Base Rate	Staging Category
8423.90.00	- Weighing machine weights of all kinds; parts of weighing machinery	0	A
8424.10.00	- Fire extinguishers, whether or not charged	0	A
8424.20.00	- Spray guns and similar appliances	0	A
8424.30.00	- Steam or sandblasting machines and similar jet projecting machines	0	A
8424.81.10	- - - Knapsack sprayers, of a capacity not exceeding 20 l, hand operated	5	E
8424.81.20	- - - Knapsack sprayers, of a capacity not exceeding 20 l, powered	0	A
8424.81.30	- - - Fumigators, towed, whether or not assembled	0	A
8424.81.90	- - - Other	0	A
8424.89.00	- - Other	0	A
8424.90.11	- - - For pharmaceutical products	0	A
8424.90.19	- - - Other	5	E
8424.90.90	- - Other	0	A
8425.11.00	- - Powered by electric motor	0	A
8425.19.00	- - Other	0	A
8425.31.10	- - - Pit-head winding gear; winches specially designed for use in the interior of mines	0	A
8425.31.90	- - - Other	0	A
8425.39.10	- - - Pit-head winding gear; winches specially designed for use in the interior of mines	0	A
8425.39.90	- - - Other	0	A
8425.41.00	- - Fixed hoists for raising vehicles, of a type used in garages	0	A
8425.42.00	- - Other jacks and hoists, hydraulic	0	A
8425.49.00	- - Other	0	A
8426.11.10	- - - Having a maximum weighing capacity not exceeding 20 t	0	A
8426.11.90	- - - Other	0	A
8426.12.00	- - Mobile lifting frames on tyres and straddle carriers	0	A
8426.19.10	- - - Fixed lifting cranes, having a loading capacity not exceeding 20 t	0	A
8426.19.90	- - - Other	0	A
8426.20.10	- - Fixed lifting cranes, having a loading capacity not exceeding 20 t	0	A
8426.20.90	- - Other	0	A
8426.30.10	- - Fixed lifting cranes, having a loading capacity not exceeding 20 t	0	A
8426.30.90	- - Other	0	A
8426.41.00	- - On tyres	0	A
8426.49.00	- - Other	0	A
8426.91.00	- - Designed for mounting on road vehicles	0	A
8426.99.00	- - Other	0	A
8427.10.00	- Self-propelled trucks powered by an electric motor	0	A
8427.20.00	- Other self-propelled trucks	0	A
8427.90.00	- Other trucks	0	A
8428.10.00	- Lifts and skip hoists	0	A
8428.20.00	- Pneumatic elevators and conveyors	0	A
8428.31.00	- - Specially designed for use in the interior of mines and other underground uses	0	A

SAC Code	Description	Base Rate	Staging Category
8428.32.00	- - Other, bucket type	0	A
8428.33.00	- - Other, belt type	0	A
8428.39.00	- - Other	0	A
8428.40.00	- Escalators and moving walkways	0	A
8428.60.00	- Teleferics, chairlifts, ski-draglines; traction mechanisms for funicular rail ways	0	A
8428.90.10	- - Mine wagon pushers, locomotive or wagon tracers, wagon tippers and similar railway wagon handling equipment	0	A
8428.90.90	- - Other	0	A
8429.11.00	- - Tracked	0	A
8429.19.00	- - Other	0	A
8429.20.00	- Levellers	0	A
8429.30.00	- Scrapers	0	A
8429.40.00	- Tamping machines and road rollers	0	A
8429.51.00	- - Front-end shovel loaders	0	A
8429.52.00	- - Machinery with a 360° revolving superstructure	0	A
8429.59.00	- - Other	0	A
8430.10.00	- Pile-drivers and pile-extractors	0	A
8430.20.00	- Snow-ploughs and snow-blowers	0	A
8430.31.00	- - Self-propelled	0	A
8430.39.00	- - Other	0	A
8430.41.00	- - Self-propelled	0	A
8430.49.00	- - Other	0	A
8430.50.00	- Other machinery, self-propelled	0	A
8430.61.00	- - Tamping or compacting machinery	0	A
8430.69.00	- - Other	0	A
8431.10.00	- Of machinery of heading 84.25	0	A
8431.20.00	- Of machinery of heading 84.27	0	A
8431.31.00	- - Of lifts, skip hoists or escalators	0	A
8431.39.00	- - Other	0	A
8431.41.00	- - Buckets, shovels, grabs and grips	0	A
8431.42.00	- - Bulldozer or angledozer blades	0	A
8431.43.00	- Parts for boring or sinking machinery of subheadings 8430.41 or 8430.49	0	A
8431.49.00	- - Other	0	A
8432.10.00	- Ploughs	10	C
8432.21.00	- - Disc harrows	10	C
8432.29.00	- - Other	0	A
8432.30.00	- Seeders, planters and transplanters	0	A
8432.40.00	- Manure spreaders and fertiliser distributors	0	A
8432.80.00	- Other machinery, apparatus and devices	0	A
8432.90.10	- - For ploughs and harrows	10	C
8432.90.90	- - Other	0	A
8433.11.00	- - Powered, with the cutting device rotating in a horizontal plane	0	A

SAC Code	Description	Base Rate	Staging Category
8433.19.00	- - Other	0	A
8433.20.00	- Mowers, including cutter bars for tractor mounting	0	A
8433.30.00	- Other haymaking machinery	0	A
8433.40.00	- Straw or fodder balers, including pick-up balers	0	A
8433.51.00	- - Combine harvester-threshers	0	A
8433.52.00	- - Other threshing machinery	0	A
8433.53.00	- - Root or tuber harvesting machines	0	A
8433.59.00	- - Other	0	A
8433.60.10	- - Functioning with the electronic colour grading principle	10	C
8433.60.90	- - Other	0	A
8433.90.00	- Parts	0	A
8434.10.00	- Milking machines	0	A
8434.20.00	- Dairy machinery	0	A
8434.90.00	- Parts	0	A
8435.10.00	- Machinery and apparatus	0	A
8435.90.00	- Parts	0	A
8436.10.00	- Machinery for preparing animal feedingstuffs	0	A
8436.21.00	- - Poultry incubators and brooders	0	A
8436.29.00	- - Other	0	A
8436.80.00	- Other machines and appliances	0	A
8436.91.00	- - Of poultry-keeping machinery and apparatus	0	A
8436.99.00	- - Other	0	A
8437.10.10	- - Cyclone separators and revolving machines for cleaning and grading grain	10	C
8437.10.90	- - Other	0	A
8437.80.10	- - Hammer type crushing and grinding machines for cereals	10	C
8437.80.20	- - Grain mixing machines	10	C
8437.80.90	- - Other	0	A
8437.90.00	- Parts	0	A
8438.10.00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	0	A
8438.20.00	- Machinery for the manufacture of confectionery, cocoa or chocolate	0	A
8438.30.00	- Machinery for sugar manufacture	0	A
8438.40.00	- Brewery machinery	0	A
8438.50.00	- Machinery for the preparation of meat or poultry	0	A
8438.60.10	- - Fruit pulpers	10	C
8438.60.90	- - Other	0	A
8438.80.00	- Other machines and appliances	0	A
8438.90.00	- Parts	0	A
8439.10.00	- Machinery for making pulp of fibrous cellulosic material	0	A
8439.20.00	- Machinery for making paper or paperboard	0	A
8439.30.00	- Machinery for finishing paper or paperboard	0	A
8439.91.00	- - Of machinery for making pulp of fibrous cellulosic material	0	A

SAC Code	Description	Base Rate	Staging Category
8439.99.00	- - Other	0	A
8440.10.00	- Machinery and apparatus	0	A
8440.90.00	- Parts	0	A
8441.10.00	- Cutting machines	0	A
8441.20.00	- Machines for making bags, sacks or envelopes	0	A
8441.30.00	- Machines for making boxes, tubes, drums or similar containers, other than by moulding	0	A
8441.40.00	- Machines for moulding articles in paper pulp, paper or paperboard	0	A
8441.80.00	- Other machines and appliances	0	A
8441.90.00	- Parts	0	A
8442.30.10	- - Phototype-setting and composing machines	0	A
8442.30.20	- - Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding devices	0	A
8442.30.90	- - Other	0	A
8442.40.00	- Parts of these machines, apparatus or equipment	0	A
8442.50.00	- Printing blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	0	A
8443.11.00	- - Offset printing machinery, reel fed	0	A
8443.12.00	- - Offset printing machinery, sheet-fed, office type(using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	0	A
8443.13.00	- - Other offset printing machines and apparatus	0	A
8443.14.00	- - Letterpress printing machinery, reel fed, excluding flexographic printing	0	A
8443.15.00	- - Letterpress printing machinery, other than reel fed, excluding flexographic printing	0	A
8443.16.00	- - Flexographic printing machinery	0	A
8443.17.00	- - Gravure printing machinery	0	A
8443.19.00	- - Other	0	A
8443.31.00	- - Machines which perform two or more of the following functions: Printing, copying or faxing, capable of connecting to an automatic data-processing machine or to a network	0	A
8443.32.00	- - Other, capable of connecting to an automatic data-processing machine or to a network	0	A
8443.39.00	- - Other	0	A
8443.91.00	- - Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	0	A
8443.99.00	- - Other	0	A
8444.00.00	MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS	0	A
8445.11.00	- - Carding machines	0	A
8445.12.00	- - Combing machines	0	A
8445.13.00	- - Drawing or roving machines	0	A
8445.19.00	- - Other	0	A
8445.20.00	- Textile spinning machines	0	A
8445.30.00	- Textile doubling or twisting machines	0	A
8445.40.00	- Textile winding (including weft-winding) or reeling machines	0	A

SAC Code	Description	Base Rate	Staging Category
8445.90.00	- Other	0	A
8446.10.00	- For weaving fabrics of a width not exceeding 30 cm	0	A
8446.21.00	- - Power looms	0	A
8446.29.00	- - Other	0	A
8446.30.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	0	A
8447.11.00	- - With cylinder diameter not exceeding 165 mm	0	A
8447.12.00	- - With cylinder diameter exceeding 165 mm	0	A
8447.20.00	- Flat knitting machines; stitch-bonding machines	0	A
8447.90.00	- Other	0	A
8448.11.00	- - Dobbies and jacquards; card reducing, punching and copying machines; assembling machines for use therewith	0	A
8448.19.00	- - Other	0	A
8448.20.00	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	0	A
8448.31.00	- - Card clothing	0	A
8448.32.00	- - Of machines for preparing textile fibers, other than card clothing	0	A
8448.33.00	- - Spindles, spindle flyers, spinning rings and ring travellers	0	A
8448.39.00	- - Other	0	A
8448.42.00	- - Reeds for looms, healds and heald-frames	0	A
8448.49.10	- - - Shuttles	0	A
8448.49.90	- - - Other	0	A
8448.51.00	- - Sinkers, needles and other articles used in forming stitches	0	A
8448.59.00	- - Other	0	A
8449.00.00	MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT OR NONWOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACHINERY FOR MAKING FELT HATS; BLOCKS FOR MAKING HATS	0	A
8450.11.00	- - Fully automatic machines	15	E
8450.12.00	- - Other machines, with built-in centrifugal dryer	15	E
8450.19.00	- - Other	15	D
8450.20.00	- Machines, each of a dry linen capacity exceeding 10 kg	0	A
8450.90.00	- Parts	0	A
8451.10.00	- Dry-cleaning machines	0	A
8451.21.00	- - Each of a dry linen capacity not exceeding 10 kg	15	E
8451.29.00	- - Other	0	A
8451.30.00	- Ironing machines and presses, including fusing presses	0	A
8451.40.00	- Washing, bleaching or dyeing machines	0	A
8451.50.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	0	A
8451.80.00	- Other machines and appliances	0	A
8451.90.00	- Parts	0	A
8452.10.00	- Sewing machines of the household type	0	A
8452.21.00	- - Automatic units	0	A
8452.29.00	- - Other	0	A
8452.30.00	- Sewing machine needles	0	A

SAC Code	Description	Base Rate	Staging Category
8452.90.10	- - Furniture, bases and covers for sewing machines and parts thereof	15	E
8452.90.90	- - Other	0	A
8453.10.00	- Machinery for preparing, tanning or working hides, skins or leather	0	A
8453.20.00	- Machinery for making or repairing footwear	0	A
8453.80.00	- Other machines and appliances	0	A
8453.90.00	- Parts	0	A
8454.10.00	- Converters	0	A
8454.20.00	- Ingot moulds and ladles	0	A
8454.30.00	- Casting machines	0	A
8454.90.00	- Parts	0	A
8455.10.00	- Tube mills	0	A
8455.21.00	- - For hot rolling or combination hot and cold rolling	0	A
8455.22.00	- - For cold rolling	0	A
8455.30.00	- Rolls for rolling mills	0	A
8455.90.00	- Other parts	0	A
8456.10.00	- Operated by laser or other light or photon beam processes	0	A
8456.20.00	- Operated by ultrasonic processes	0	A
8456.30.00	- Operated by electro-discharge processes	0	A
8456.90.10	- - Water-jet cutting machines	0	A
8456.90.90	- - Other	0	A
8457.10.00	- Machining centres	0	A
8457.20.00	- Single-station machines	0	A
8457.30.00	- Multi-station machines	0	A
8458.11.00	- - Numerically controlled	0	A
8458.19.00	- - Other	0	A
8458.91.00	- - Numerically controlled	0	A
8458.99.00	- - Other	0	A
8459.10.00	- Way-type unit head machines	0	A
8459.21.00	- - Numerically controlled	0	A
8459.29.00	- - Other	0	A
8459.31.00	- - Numerically controlled	0	A
8459.39.00	- - Other	0	A
8459.40.00	- Other boring machines	0	A
8459.51.00	- - Numerically controlled	0	A
8459.59.00	- - Other	0	A
8459.61.00	- - Numerically controlled	0	A
8459.69.00	- - Other	0	A
8459.70.00	- Other threading or tapping machines	0	A
8460.11.00	- - Numerically controlled	0	A
8460.19.00	- - Other	0	A
8460.21.00	- - Numerically controlled	0	A
8460.29.00	- - Other	0	A

SAC Code	Description	Base Rate	Staging Category
8460.31.00	- - Numerically controlled	0	A
8460.39.00	- - Other	0	A
8460.40.00	- Honing or lapping machines	0	A
8460.90.00	- Other	0	A
8461.20.00	- Shaping or slotting machines	0	A
8461.30.00	- Broaching machines	0	A
8461.40.00	- Gear-cutting, gear-grinding or gear-finishing machines	0	A
8461.50.00	- Sawing or cutting-off machines	0	A
8461.90.00	- Other	0	A
8462.10.00	- Forging or die-stamping machines (including presses) and other hammer machines	0	A
8462.21.00	- - Numerically controlled	0	A
8462.29.00	- - Other	0	A
8462.31.00	- - Numerically controlled	0	A
8462.39.00	- - Other	0	A
8462.41.00	- - Numerically controlled	0	A
8462.49.00	- - Other	0	A
8462.91.00	- - Hydraulic presses	0	A
8462.99.00	- - Other	0	A
8463.10.00	- Drawbenches for bars, tubes, profiles, wire or the like	0	A
8463.20.00	- Thread-rolling machines	0	A
8463.30.00	- Machines for working wire	0	A
8463.90.00	- Other	0	A
8464.10.00	- Sawing machines	0	A
8464.20.00	- Grinding or polishing machines	0	A
8464.90.00	- Other	0	A
8465.10.00	- Machines which can carry out different types of machining operations without tool change between such operations	0	A
8465.91.00	- - Sawing machines	0	A
8465.92.00	- - Planing machines; milling or moulding machines	0	A
8465.93.00	- - Grinding, sanding or polishing machines	0	A
8465.94.00	- - Bending or assembling machines	0	A
8465.95.00	- - Drilling or morticing machines	0	A
8465.96.00	- - Splitting, slicing or paring machines	0	A
8465.99.00	- - Other	0	A
8466.10.00	- Tool holders and self-opening dieheads	0	A
8466.20.00	- Work holders	0	A
8466.30.00	- Dividing heads and other special attachments for machine-tools	0	A
8466.91.00	- - For machines of heading 84.64	0	A
8466.92.00	- - For machines of heading 84.65	0	A
8466.93.00	- - For machines of headings 84.56 to 84.61	0	A
8466.94.00	- - For machines of heading 84.62 or 84.63	0	A
8467.11.00	- - Rotary type (including combined rotary-percussion)	0	A

SAC Code	Description	Base Rate	Staging Category
8467.19.00	- - Other	0	A
8467.21.00	- - Drills of all kinds, including rotary drills	0	A
8467.22.00	- - Saws, including cut-off saws	0	A
8467.29.00	- - Other	0	A
8467.81.00	- - Chainsaws	0	A
8467.89.00	- - Other	0	A
8467.91.00	- - Of chainsaws	0	A
8467.92.00	- - Of pneumatic tools	0	A
8467.99.00	- - Other	0	A
8468.10.00	- Hand-held blowtorch	0	A
8468.20.00	- Other gas-operated machinery and apparatus	0	A
8468.80.00	- Other machines and appliances	0	A
8468.90.00	- Parts	0	A
8469.00.11	- - Word-processing machines	0	A
8469.00.12	- - Automatic typewriters	0	A
8469.00.20	- Other typewriters, electric	0	A
8469.00.30	- Other typewriters, non-electric	0	A
8470.10.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data-recording, reproducing and displaying machines with calculating functions	0	A
8470.21.00	- - Incorporating a printing device	0	A
8470.29.00	- - Other	0	A
8470.30.00	- Other calculating machines	0	A
8470.50.00	- Cash registers	0	A
8470.90.00	- Other	0	A
8471.30.00	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	0	A
8471.41.00	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	0	A
8471.49.00	- - Other, presented in the form of systems	0	A
8471.50.00	- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage unit, input unit, output unit	0	A
8471.60.00	- Input or output units, whether or not containing storage units in the same housing	0	A
8471.70.00	- Storage units	0	A
8471.80.00	- Other units of automatic data processing machines	0	A
8471.90.00	- Other	0	A
8472.10.00	- Copy machines, including mimeographs	0	A
8472.30.00	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	0	A
8472.90.10	- - Addressing machines and address plate embossing machines, other than those of subheading 8443.39	0	A
8472.90.90	- - Other	0	A

SAC Code	Description	Base Rate	Staging Category
8473.10.00	- Parts and accessories of the machines of heading 84.69	0	A
8473.21.00	- - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	A
8473.29.00	- - Other	0	A
8473.30.00	- Parts and accessories of the machines of heading 84.71	0	A
8473.40.00	- Parts and accessories of the machines of heading 84.72	0	A
8473.50.00	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	0	A
8474.10.00	- Sorting, screening, separating or washing machines	0	A
8474.20.00	- Crushing or grinding machines	0	A
8474.31.10	- - - Of a capacity not exceeding 0.36 m ³	10	C
8474.31.90	- - - Other	0	A
8474.32.00	- - Machinery for mixing mineral substances with bitumen	0	A
8474.39.00	- - Other	0	A
8474.80.10	- - Machines for making concrete blocks	0	A
8474.80.90	- - Other	0	A
8474.90.00	- Parts	0	A
8475.10.00	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	0	A
8475.21.00	- - Machines for making optical fibers and preforms thereof	0	A
8475.29.00	- - Other	0	A
8475.90.00	- Parts	0	A
8476.21.00	- - Incorporating heating or refrigerating devices	15	E
8476.29.00	- - Other	15	E
8476.81.00	- - Incorporating heating or refrigerating devices	15	E
8476.89.00	- - Other	15	E
8476.90.00	- Parts	0	A
8477.10.00	- Injection-moulding machines	0	A
8477.20.00	- Extruders	0	A
8477.30.00	- Blow-moulding machines	0	A
8477.40.00	- Vacuum-moulding machines and other thermoforming machines	0	A
8477.51.00	- - For moulding or retreading pneumatic tyres or for moulding or forming inner tubes	0	A
8477.59.00	- - Other	0	A
8477.80.00	- Other machines and appliances	0	A
8477.90.00	- Parts	0	A
8478.10.00	- Machines and appliances	0	A
8478.90.00	- Parts	0	A
8479.10.00	- Machinery for public works, building or the like	0	A
8479.20.00	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	0	A
8479.30.00	- Presses for making particleboard or fiberboard of wood or other ligneous materials and other machinery for treating wood or cork	0	A
8479.40.00	- Rope or cable-making machines	0	A
8479.50.00	- Industrial robots, not elsewhere specified or included	0	A

SAC Code	Description	Base Rate	Staging Category
8479.60.00	- Evaporative air coolers	0	A
8479.71.00	- - Of a kind used in airports	0	A
8479.79.00	- - Other	0	A
8479.81.00	- - For treating metal, including electric wire coil-winders	0	A
8479.82.00	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	0	A
8479.89.00	- - Other	0	A
8479.90.00	- Parts	0	A
8480.10.00	- Moulding boxes for metal founding	0	A
8480.20.00	- Mould plate bases	0	A
8480.30.00	- Moulding patterns	0	A
8480.41.00	- - For injection or compression moulding	0	A
8480.49.00	- - Other	0	A
8480.50.00	- Moulds for glass	0	A
8480.60.00	- Moulds for mineral materials	0	A
8480.71.00	- - For injection or compression moulding	0	A
8480.79.00	- - Other	0	A
8481.10.00	- Pressure-reducing valves	0	A
8481.20.00	- Valves for oleohydraulic or pneumatic transmissions	0	A
8481.30.00	- Check valves	0	A
8481.40.00	- Safety or relief valves	0	A
8481.80.10	- - Cocks and valves, of bronze or plastics, of an internal diameter not exceeding 26 mm, for regulating the flow of water or other liquids at low pressure (not exceeding 125 psi)	15	E
8481.80.20	- - Cocks and valves, of an internal diameter not exceeding 26 mm, with single or double handles for washbasins, baths and the like, including mechanisms for flushing cisterns	15	E
8481.80.90	- - Other	0	A
8481.90.00	- Parts	0	A
8482.10.00	- Ball bearings	0	A
8482.20.00	- Tapered roller bearings, including cone and tapered roller assemblies	0	A
8482.30.00	- Spherical roller bearings	0	A
8482.40.00	- Needle roller bearings	0	A
8482.50.00	- Cylindrical roller bearings	0	A
8482.80.00	- Other, including combined ball/roller bearings	0	A
8482.91.00	- - Balls, needles and rollers	0	A
8482.99.00	- - Other	0	A
8483.10.00	- Transmission shafts (including cam and crank shafts) and cranks	0	A
8483.20.00	- Bearing housings, incorporating ball or roller bearings	0	A
8483.30.00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	0	A
8483.40.00	- Gears and gearing, other than toothed wheels and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	0	A

SAC Code	Description	Base Rate	Staging Category
8483.50.10	- - Pulleys of an external diameter of 25 mm or more but less than 750 mm	0	A
8483.50.90	- - Other	0	A
8483.60.00	- Clutches and shaft couplings, including universal joints	0	A
8483.90.00	- Toothed wheels and other transmission elements presented separately; parts	0	A
8484.10.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	5	A
8484.20.00	- Mechanical seals	5	C
8484.90.00	- Other	5	C
8486.10.00	- Machines and apparatus for the manufacture of semiconductor boules or wafers	0	A
8486.20.10	- - Operated by laser or other light or photon beam processes	0	A
8486.20.20	- - For dry-etching patterns on semiconductor materials	0	A
8486.20.30	- Numerically controlled bending, folding, straightening or flattening machines (including presses)	0	A
8486.20.40	- - Grinding or polishing machines	0	A
8486.20.50	- - Extruders	0	A
8486.20.60	- - Blow-moulding machines	0	A
8486.20.70	- - Resistance heated furnaces and ovens (indirect heating)	0	A
8486.20.80	- - Furnaces and ovens functioning by induction or dielectric loss	0	A
8486.20.91	- - - Resistance heated furnaces and ovens (direct heating), with the temperature not exceeding 900 °C, other than laboratory furnaces and ovens	10	E
8486.20.92	- - - Ion implanters for doping semiconductor materials	0	A
8486.20.93	- - - Direct write-on-wafer apparatus	0	A
8486.20.94	- - - Photorepeater	0	A
8486.20.99	- - - Other	0	A
8486.30.11	- - - Operated by laser or other light or photon beam processes	0	A
8486.30.12	- - - Operated by ultrasonic processes	0	A
8486.30.13	- - - Operated by electro-discharge processes	0	A
8486.30.19	- - - Other	0	A
8486.30.20	- - Sawing machines	0	A
8486.30.30	- - Grinding or polishing machines	0	A
8486.30.40	- - Industrial robots	0	A
8486.30.90	- - Other	0	A
8486.40.10	- - Injection-moulding machines	0	A
8486.40.20	- - Vacuum-moulding machines and other thermoforming machines	0	A
8486.40.30	- - Moulds, injection or compression types	0	A
8486.40.41	- - - Fully or partly automatic	0	A
8486.40.49	- - - Other	0	A
8486.40.90	- - Other	0	A
8486.90.00	- Parts and accessories	0	A
8487.10.00	- Ships' or boats' propellers and blades therefor	0	A
8487.90.00	- Other	0	A
8501.10.00	- Motors of an output not exceeding 37.5 W	0	A

SAC Code	Description	Base Rate	Staging Category
8501.20.00	- Universal motors of an output exceeding 37.5 W	0	A
8501.31.00	- - Of an output not exceeding 750 W	0	A
8501.32.00	- - Of an output exceeding 750 W but not exceeding 75 kW	0	A
8501.33.00	- - Of an output exceeding 75 kW but not exceeding 375 kW	0	A
8501.34.00	- - Of an output exceeding 375 kW	0	A
8501.40.00	- Other AC motors, single-phase	0	A
8501.51.00	- - Of an output not exceeding 750 W	0	A
8501.52.00	- - Of an output exceeding 750 W but not exceeding 75 kW	0	A
8501.53.00	- - Of an output exceeding 75 kW	0	A
8501.61.00	- - Of an output not exceeding 75 kVA	0	A
8501.62.00	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	0	A
8501.63.00	- - Of an output exceeding 375 kVA but not exceeding 750 kVA	0	A
8501.64.00	- - Of an output exceeding 750 kVA	0	A
8502.11.00	- - Of an output not exceeding 75 kVA	0	A
8502.12.00	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	0	A
8502.13.00	- - Of an output exceeding 375 kVA	0	A
8502.20.00	- Generating sets with spark-ignition internal combustion piston engines	0	A
8502.31.00	- - Wind-powered	0	A
8502.39.00	- - Other	0	A
8502.40.00	- Electric rotary converters	0	A
8503.00.00	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 85.01 OR 85.02	0	A
8504.10.00	- Ballasts for discharge lamps or tubes	0	A
8504.21.00	- - Of a power handling capacity not exceeding 650 kVA	0	A
8504.22.00	- - Of a power handling capacity exceeding 650 kVA but not exceeding 1 0,000 kVA	0	A
8504.23.00	- - Of a power handling capacity exceeding 10,000 kVA	0	A
8504.31.00	- - Of a power handling capacity not exceeding 1 kVA	0	A
8504.32.00	- - Of a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	0	A
8504.33.00	- - Of a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	0	A
8504.34.00	- - Of a power handling capacity exceeding 500 kVA	0	A
8504.40.00	- Static converters	0	A
8504.50.00	- Other inductors	0	A
8504.90.00	- Parts	0	A
8505.11.00	- - Of metal	0	A
8505.19.00	- - Other	0	A
8505.20.00	- Electromagnetic couplings, clutches, variable speed drives and brakes	0	A
8505.90.10	- - Electromagnetic lifting heads	0	A
8505.90.90	- - Other	0	A
8506.10.10	- - Cylindrical dry cells of a voltage of 1.5 V, of an external volume not exceeding 300 cm ³ and a unit weight not exceeding 100 g	15	E
8506.10.20	- - Rectangular dry cells of a voltage of 1.5 V, 6 V or 9 V, of an external volume not exceeding 300 cm ³ and a unit weight not exceeding 1,200 g	15	E

SAC Code	Description	Base Rate	Staging Category
8506.10.90	- - Other	0	A
8506.30.00	- Of mercuric oxide	0	A
8506.40.00	- Of silver oxide	0	A
8506.50.00	- Of lithium	0	A
8506.60.00	- Of air-zinc	0	A
8506.80.00	- Other primary cells and batteries	0	A
8506.90.00	- Parts	5	C
8507.10.00	- Of lead-acid, of the kind used for starting piston engines	15	D
8507.20.00	- Other lead-acid accumulators	15	E
8507.30.00	- Of nickel-cadmium	0	A
8507.40.00	- Of nickel-iron	0	A
8507.50.00	- Nickel-metal hydride	0	A
8507.60.00	- Lithium-ion	0	A
8507.80.00	- Other accumulators	0	A
8507.90.10	- - Separators	5	E
8507.90.90	- - Other	0	A
8508.11.10	- - - For household use	15	E
8508.11.20	- - - For industrial use	0	A
8508.19.10	- - - For household use	15	E
8508.19.20	- - - For industrial use	0	A
8508.60.00	- Other vacuum cleaners	0	A
8508.70.00	- Parts	0	A
8509.40.00	- Food grinders and mixers; fruit or vegetable juice extractors	15	E
8509.80.10	- - Floor polishers	15	C
8509.80.20	- - Kitchen waste disposers	15	C
8509.80.90	- - Other	15	E
8509.90.00	- Parts	0	A
8510.10.00	- Shavers	10	C
8510.20.00	- Hair clippers	10	C
8510.30.00	- Hair-removing appliances	10	C
8510.90.00	- Parts	0	A
8511.10.00	- Sparking plugs	0	A
8511.20.00	- Ignition magnetos; magneto-dynamos; magnetic flywheels	0	A
8511.30.00	- Distributors; ignition coils	0	A
8511.40.00	- Starter motors and dual purpose starter-generators	0	A
8511.50.00	- Other generators	0	A
8511.80.00	- Other machinery and equipment	0	A
8511.90.00	- Parts	0	A
8512.10.00	- Lighting or visual signalling equipment of the kind used on bicycles	0	A
8512.20.00	- Other lighting or visual signalling equipment	0	A
8512.30.00	- Sound signalling equipment	0	A
8512.40.00	- Windscreen wipers, defrosters and demisters	5	C

SAC Code	Description	Base Rate	Staging Category
8512.90.10	- - Of windscreen wipers, of the kind used in vehicles of heading 87.02	0	A
8512.90.90	- - Other	5	C
8513.10.00	- Lamps	5	A
8513.90.00	- Parts	5	A
8514.10.00	- Resistance heated furnaces and ovens (indirect heating)	0	A
8514.20.00	- Furnaces and ovens functioning by induction or dielectric loss	0	A
8514.30.10	- - Resistance heated furnaces and ovens (direct heating), for a temperature not exceeding 900 °C, other than laboratory furnaces and ovens	10	C
8514.30.90	- - Other	0	A
8514.40.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	0	A
8514.90.00	- Parts	0	A
8515.11.00	- - Soldering irons and guns	0	A
8515.19.00	- - Other	0	A
8515.21.00	- - Fully or partly automatic	0	A
8515.29.00	- - Other	0	A
8515.31.00	- - Fully or partly automatic	0	A
8515.39.10	- - - For arc welding, AC, for an operating current of 180 A or more but not more than 250 A, with coated electrodes	0	A
8515.39.90	- - - Other	0	A
8515.80.00	- Other machines and apparatus	0	A
8515.90.00	- Parts	0	A
8516.10.00	- Electric instantaneous or storage water heaters and immersion heaters	15	E
8516.21.00	- - Storage heating radiators	15	C
8516.29.00	- - Other	15	C
8516.31.00	- - Hair dryers	15	C
8516.32.00	- - Other hairdressing apparatus	15	C
8516.33.00	- - Hand-drying apparatus	15	C
8516.40.00	- Electric smoothing irons	10	C
8516.50.00	- Microwave ovens	5	C
8516.60.00	- Other ovens; cookers, cooking plates, boiling rings; grillers and roasters	15	C
8516.71.00	- - Coffee or tea-makers	15	E
8516.72.00	- - Toasters	15	E
8516.79.00	- - Other	15	D
8516.80.10	- - Flat, of rectangular cross-section; sealed cylindrical cross-section, externally coated with non-alloy steel or copper, of a capacity not exceeding 900 W	0	A
8516.80.20	- - Strip-type (flat, circular or semi-circular), cylindrical, finned, of a capacity not exceeding 2,500 W, externally coated with non-alloy steel or copper	0	A
8516.80.30	- - Immersion-type, of a capacity not exceeding 9,000 W, externally coated with non-alloy steel or copper	0	A
8516.80.40	- - Reinforced, for cookers, other than sealed disc type	0	A
8516.80.90	- - Other	0	A
8516.90.00	- Parts	0	A

SAC Code	Description	Base Rate	Staging Category
8517.11.00	- - Telephones with cordless handsets with microphone combined	0	A
8517.12.00	- - Mobile phones (cellular phones) and those for other wireless networks	0	A
8517.18.00	- - Other	0	A
8517.61.10	- - - Telecommunication apparatus for carrier-current or for digital telecommunication	0	A
8517.61.21	- - - - Radio-telegraphic or radio-telephonic apparatus	0	A
8517.61.22	- - - - Incorporating reception apparatus	0	A
8517.61.29	- - - - Other	0	A
8517.62.00	- - Apparatus for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	0	A
8517.69.10	- - - Reception apparatus for radio-telephony or radio-telegraphy	0	A
8517.69.90	- - - Other	0	A
8517.70.00	- Parts	0	A
8518.10.00	- Microphones and stands therefor	0	A
8518.21.00	- - Single loudspeakers, mounted in their enclosures	0	A
8518.22.00	- - Multiple loudspeakers, mounted in the same enclosure	0	A
8518.29.00	- - Other	0	A
8518.30.00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	0	A
8518.40.00	- Audio-frequency electric amplifiers	0	A
8518.50.00	- Electric sound amplifier sets	0	A
8518.90.00	- Parts	0	A
8519.20.10	- - Coin- or disc-operated record-players	15	C
8519.20.90	- - Other	15	C
8519.30.11	- - - Fully disassembled (CKD), put up in kits	5	C
8519.30.19	- - - Other	15	C
8519.30.90	- - Other	15	C
8519.50.00	- Telephone answering machines	0	A
8519.81.10	- - - Transcribing machines	15	C
8519.81.21	- - - - Fully disassembled (CKD), put up in kits	5	C
8519.81.29	- - - - Other	15	C
8519.81.31	- - - - Fully disassembled (CKD), put up in kits	5	C
8519.81.39	- - - - Other	15	C
8519.81.40	- - - Dictating machines not capable of operating without an external source of power	15	C
8519.81.51	- - - - Fully disassembled (CKD), put up in kits	5	C
8519.81.59	- - - - Other	15	C
8519.81.61	- - - - Fully disassembled (CKD), put up in kits	5	C
8519.81.69	- - - - Other	15	C
8519.81.90	- - - Other	15	C
8519.89.11	- - - - Fully disassembled (CKD), put up in kits	5	C
8519.89.19	- - - - Other	15	C
8519.89.21	- - - - Fully disassembled (CKD), put up in kits	5	C
8519.89.29	- - - - Other	15	C

SAC Code	Description	Base Rate	Staging Category
8519.89.30	- - - Transcribing machines	15	C
8519.89.90	- - - Other	15	C
8521.10.10	- - Fully disassembled (CKD), put up in kits	5	C
8521.10.20	- - Reproducing apparatus for "magazine programmes" using tape of a width of 19 mm or more, whether or not incorporating a unit for programming sequential operation, for television companies	10	C
8521.10.90	- - Other	15	C
8521.90.00	- Other	15	D
8522.10.00	- Pick-up cartridges	0	A
8522.90.10	- - Cabinets and cases of wood	15	E
8522.90.90	- - Other	0	A
8523.21.10	- - - Unrecorded	0	A
8523.21.20	- - - Recorded	0	A
8523.29.11	- - - - For recording sound, in cassettes	0	A
8523.29.19	- - - - Other	0	A
8523.29.21	- - - - Removable	0	A
8523.29.29	- - - - Other	0	A
8523.29.30	- - - Other unrecorded magnetic discs	0	A
8523.29.40	- - - Magnetic tapes for reproducing phenomena other than sound or image, recorded	0	A
8523.29.51	- - - - Educational	5	C
8523.29.52	- - - - Other, of a width of 19 mm or more, for reproducing sound and image	5	C
8523.29.53	- - - - Other, for reproducing sound and image	15	E
8523.29.54	- - - - Other, for reproducing sound only	15	E
8523.29.59	- - - - Other	15	E
8523.29.60	- - - Magnetic discs, fixed or removable, for reproducing phenomena other than sound or image, for automatic data processing machines, recorded	0	A
8523.29.91	- - - - For reproducing phenomena other than sound or image, recorded	0	A
8523.29.99	- - - - Other	0	A
8523.41.00	- - Unrecorded	0	A
8523.49.11	- - - - For reproducing phenomena other than sound or image	0	A
8523.49.12	- - - - For reproducing sound only	10	C
8523.49.19	- - - - Other	0	A
8523.49.21	- - - - For reproducing phenomena other than sound or image	0	A
8523.49.29	- - - - Other	0	A
8523.51.10	- - - Unrecorded	0	A
8523.51.20	- - - Recorded	0	A
8523.52.10	- - - Cards incorporating an electronic integrated circuit ("smart cards")	0	A
8523.52.90	- - - Parts	0	A
8523.59.10	- - - Proximity cards and tags	0	A
8523.59.20	- - - Other cards and tags	0	A
8523.59.30	- - - Parts of cards and tags of subdivisions 8523.59.10 and 8523.59.20	0	A
8523.59.91	- - - - Unrecorded	0	A

SAC Code	Description	Base Rate	Staging Category
8523.59.92	- - - - Recorded	0	A
8523.80.11	- - - Educational	5	C
8523.80.19	- - - Other	15	E
8523.80.20	- - Matrices and masters	0	A
8523.80.91	- - - Unrecorded	0	A
8523.80.92	- - - Recorded	0	A
8525.50.10	- - For radio-broadcasting	0	A
8525.50.90	- - Other	0	A
8525.60.00	- Transmission apparatus incorporating reception apparatus	0	A
8525.80.10	- - Television cameras	0	A
8525.80.20	- - Digital cameras and video camera recorders	0	A
8526.10.00	- Radar apparatus	0	A
8526.91.00	- - Radio navigational aid apparatus	0	A
8526.92.00	- - Radio remote control apparatus	5	A
8527.12.10	- - - Fully disassembled (CKD), put up in kits	0	A
8527.12.90	- - - Other	15	C
8527.13.10	- - - Fully disassembled (CKD), put up in kits	0	A
8527.13.90	- - - Other	15	C
8527.19.10	- - - Fully disassembled (CKD), put up in kits	0	A
8527.19.90	- - - Other	15	C
8527.21.10	- - - Fully disassembled (CKD), put up in kits	0	A
8527.21.90	- - - Other	15	C
8527.29.10	- - - Fully disassembled (CKD), put up in kits	0	A
8527.29.90	- - - Other	15	C
8527.91.10	- - - Fully disassembled (CKD), put up in kits	0	A
8527.91.90	- - - Other	15	C
8527.92.10	- - - Fully disassembled (CKD), put up in kits	0	A
8527.92.90	- - - Other	15	C
8527.99.10	- - - Fully disassembled (CKD), put up in kits	0	A
8527.99.90	- - - Other	15	C
8528.41.00	- - Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	A
8528.49.11	- - - - Fully disassembled (CKD), put up in kits	0	A
8528.49.19	- - - - Other	15	D
8528.49.21	- - - - Fully disassembled (CKD), put up in kits	0	A
8528.49.29	- - - - Other	15	C
8528.51.00	- - Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	A
8528.59.11	- - - - Fully disassembled (CKD), put up in kits	0	A
8528.59.19	- - - - Other	15	C
8528.59.21	- - - - Fully disassembled (CKD), put up in kits	0	A
8528.59.29	- - - - Other	15	C

SAC Code	Description	Base Rate	Staging Category
8528.61.00	- - Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	A
8528.69.10	- - - Fully disassembled (CKD), put up in kits	0	A
8528.69.90	- - - Other	0	A
8528.71.10	- - - Fully disassembled (CKD), put up in kits	0	A
8528.71.20	- - - Digital television signals converter (including digital audio signals), only into analog signals, for the reception of digital signals broadcasted on open television, for television receivers that do not have built-in digital television tuner device	0	A
8528.71.90	- - - Other	15	D
8528.72.10	- - - Fully disassembled (CKD), put up in kits	0	A
8528.72.90	- - - Other	15	D
8528.73.10	- - - Fully disassembled (CKD), put up in kits	0	A
8528.73.90	- - - Other	15	D
8529.10.00	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	0	A
8529.90.10	- - Cabinets and cases of wood	15	E
8529.90.90	- - Other	0	A
8530.10.00	- Equipment for railways or similar	0	A
8530.80.00	- Other apparatus	0	A
8530.90.00	- Parts	0	A
8531.10.00	- Burglar or fire alarms and similar apparatus	0	A
8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	0	A
8531.80.10	- - Electric bells, buzzers, door chimes, etc.	15	D
8531.80.90	- - Other	0	A
8531.90.00	- Parts	0	A
8532.10.00	- Fixed capacitors designed for use in 50/60 Hz circuits, and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	0	A
8532.21.00	- - Of tantalum	0	A
8532.22.00	- - Aluminium electrolytic	0	A
8532.23.00	- - With ceramic dielectric, single layer	0	A
8532.24.00	- - With ceramic dielectric, multilayer	0	A
8532.25.00	- - With dielectric of paper or plastics	0	A
8532.29.00	- - Other	0	A
8532.30.00	- Variable or adjustable capacitors	0	A
8532.90.00	- Parts	0	A
8533.10.00	- Fixed carbon resistors, composition or film types	0	A
8533.21.00	- - For a power handling capacity not exceeding 20 W	0	A
8533.29.00	- - Other	0	A
8533.31.00	- - For a power handling capacity not exceeding 20 W	0	A
8533.39.00	- - Other	0	A
8533.40.00	- Other variable resistors (including rheostats and potentiometers)	0	A
8533.90.00	- Parts	0	A
8534.00.00	PRINTED CIRCUITS	0	A

SAC Code	Description	Base Rate	Staging Category
8535.10.00	- Fuses and circuit breaker fuses	0	A
8535.21.00	- - For a voltage of less than 72.5 kV	0	A
8535.29.00	- - Other	0	A
8535.30.00	- Isolating switches and make-and-break switches	0	A
8535.40.10	- - Lightning arresters	0	A
8535.40.20	- - Voltage limiters	0	A
8535.40.30	- - Surge suppressors	0	A
8535.90.00	- Other	0	A
8536.10.10	- - Fuses	0	A
8536.10.21	- - - Safety type, hand-operated, for a current not exceeding 600 A and a voltage not exceeding 600 V	10	C
8536.10.22	- - - Blade type, hand-operated, for a current not exceeding 100 A and a voltage not exceeding 250 V	10	C
8536.10.29	- - - Other	0	A
8536.20.10	- - Thermo-magnetic, vacuum, air or oil types or of moulded plastic for a current not exceeding 100 A and a voltage not exceeding 250 V	10	E
8536.20.90	- - Other	0	A
8536.30.10	- - Surge suppressors	0	A
8536.30.90	- - Other	0	A
8536.41.00	- - For a voltage not exceeding 60 V	0	A
8536.49.10	- - - Surge indicators and electrical contactors	10	D
8536.49.90	- - - Other	0	A
8536.50.10	- - Single-pole switches, rotary or chain-pull, for a voltage not exceeding 250 V	0	A
8536.50.20	- - Single-pole switches, plate or patch types, for a voltage not exceeding 250 V	10	E
8536.50.50	- - Single-pole pressure switches, for a voltage not exceeding 250 V	0	A
8536.50.60	- - Magnetic starters for electric motors	10	E
8536.50.70	- - Thermo-electric automatic switches (starters) for fluorescent lamps or fluorescent tubes	10	E
8536.50.90	- - Other	0	A
8536.61.00	- - Lamp-holders	15	E
8536.69.00	- - Other	0	A
8536.70.10	- - Of plastic	15	E
8536.70.21	- - - Cast, moulded, stamped or forged, but not otherwise worked	5	E
8536.70.29	- - - Other	15	E
8536.70.90	- - Other	0	A
8536.90.00	- Other equipment	0	A
8537.10.00	- For a voltage not exceeding 1,000 V	10	B
8537.20.00	- For a voltage exceeding 1,000 V	10	B
8538.10.00	- Boards, panels, consoles, cabinets and other bases of heading 85.37, not equipped with their apparatus	5	C
8538.90.00	- Other	0	A
8539.10.00	- Sealed beam lamp units	5	C
8539.21.00	- - Tungsten halogen	5	C

SAC Code	Description	Base Rate	Staging Category
8539.22.10	- - - Incandescent filament lamps of a power of 15 W or more	0	A
8539.22.90	- - - Other	0	A
8539.29.00	- - Other	5	C
8539.31.10	- - - Straight tubes, of a power of 14 W or more but not more than 215 W	0	A
8539.31.20	- - - Energy-saving	0	A
8539.31.90	- - - Other	5	C
8539.32.00	- - Mercury or sodium vapour lamps; metal halide lamps	5	C
8539.39.00	- - Other	5	C
8539.41.00	- - Arc lamps	0	A
8539.49.00	- - Other	0	A
8539.90.10	- - Filaments with their supporting conducting wires; threaded or bayonet type bases for fluorescent lamps and tubes	0	A
8539.90.90	- - Other	0	A
8540.11.00	- - Colour	0	A
8540.12.00	- - Black and white or other monochrome	0	A
8540.20.00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	0	A
8540.40.00	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	0	A
8540.60.00	- Other cathode-ray tubes	0	A
8540.71.00	- - Magnetrons	0	A
8540.79.00	- - Other	0	A
8540.81.00	- - Receiver or amplifier tubes	0	A
8540.89.00	- - Other	0	A
8540.91.00	- - Of cathode-ray tubes	0	A
8540.99.00	- - Other	0	A
8541.10.00	- Diodes, other than photosensitive or light-emitting diodes	0	A
8541.21.00	- - With a dissipation rate of less than 1 W	0	A
8541.29.00	- - Other	0	A
8541.30.00	- Thyristors, diacs and triacs, other than photosensitive devices	0	A
8541.40.00	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made-up into panels; light emitting diodes	0	A
8541.50.00	- Other semiconductor devices	0	A
8541.60.00	- Mounted piezo-electric crystals	0	A
8541.90.00	- Parts	0	A
8542.31.11	- - - - Metal oxide semiconductors (MOS technology)	0	A
8542.31.12	- - - - Bipolar technology circuits	0	A
8542.31.19	- - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A
8542.31.20	- - - Other, excluding digital	0	A
8542.31.30	- - - Hybrid integrated circuits	0	A
8542.31.80	- - - Waste and scrap	0	A
8542.32.11	- - - - Metal oxide semiconductors (MOS technology)	0	A

SAC Code	Description	Base Rate	Staging Category
8542.32.12	- - - - Bipolar technology circuits	0	A
8542.32.19	- - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A
8542.32.20	- - - Other, excluding digital	0	A
8542.32.30	- - - Hybrid integrated circuits	0	A
8542.32.80	- - - Waste and scrap	0	A
8542.33.11	- - - - Metal oxide semiconductors (MOS technology)	0	A
8542.33.12	- - - - Bipolar technology circuits	0	A
8542.33.19	- - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A
8542.33.20	- - - Other, excluding digital	0	A
8542.33.30	- - - Hybrid integrated circuits	0	A
8542.33.80	- - - Waste and scrap	0	A
8542.39.11	- - - - Metal oxide semiconductors (MOS technology)	0	A
8542.39.12	- - - - Bipolar technology circuits	0	A
8542.39.19	- - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A
8542.39.20	- - - Other, excluding digital	0	A
8542.39.30	- - - Hybrid integrated circuits	0	A
8542.39.80	- - - Waste and scrap	0	A
8542.90.00	- Parts	0	A
8543.10.00	- Particle accelerators	0	A
8543.20.00	- Signal generators	0	A
8543.30.00	- Machines and apparatus for electroplating, electrolysis or electrophoresis	0	A
8543.70.10	- - Electric fence energizers	0	A
8543.70.91	- - - Medium- or high-frequency amplifiers; synthesizers	5	E
8543.70.92	- - - Luminaires based on light-emitting diodes (LED)	0	A
8543.70.99	- - - Other	0	A
8543.90.10	- - Electronic microassemblies	0	A
8543.90.90	- - Other	0	A
8544.11.00	- - Of copper	0	A
8544.19.00	- - Other	0	A
8544.20.00	- Coaxial cable and other coaxial electric conductors	5	E
8544.30.00	- Ignition wiring sets and other wiring sets of the kind used in means of transport	5	C
8544.42.10	- - - Electric conductors for a voltage not exceeding 80 V	0	A
8544.42.21	- - - - Wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestos or glass fibers) other than submarine telephone cables	15	E
8544.42.29	- - - - Other	0	A
8544.49.10	- - - Electric conductors for a voltage not exceeding 80 V	0	A
8544.49.21	- - - - Wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestos or glass fibers) other than submarine telephone cables	15	D

SAC Code	Description	Base Rate	Staging Category
8544.49.29	- - - - Other	5	D
8544.60.00	- Other electric conductors, for a voltage exceeding 1,000 V	15	D
8544.70.00	- Optical fiber cables	0	A
8545.11.00	- - Of a kind used for furnaces	0	A
8545.19.00	- - Other	0	A
8545.20.00	- Brushes	0	A
8545.90.00	- Other	0	A
8546.10.00	- Of glass	0	A
8546.20.00	- Of ceramics	0	A
8546.90.00	- Other	0	A
8547.10.00	- Insulating fittings of ceramics	0	A
8547.20.00	- Insulating fittings of plastics	0	A
8547.90.00	- Other	0	A
8548.10.10	- - Of lead	0	A
8548.10.90	- - Other	5	A
8548.90.00	- Other	0	A
8601.10.00	- Powered from an external source of electricity	0	A
8601.20.00	- Powered by electric accumulators	0	A
8602.10.00	- Diesel-electric locomotives	0	A
8602.90.00	- Other	0	A
8603.10.00	- Powered from an external source of electricity	0	A
8603.90.00	- Other	0	A
8604.00.00	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACKLINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)	0	A
8605.00.00	RAILWAY OR TRAMWAY PASSENGER COACHES, LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE COACHES (EXCLUDING THOSE OF HEADING 86.04)	0	A
8606.10.00	- Tank wagons and the like	0	A
8606.30.00	- Self-discharging vans and wagons, other than those of subheading 8606.10	0	A
8606.91.00	- - Covered and closed	0	A
8606.92.00	- - Open, with non-removable sides of a height exceeding 60 cm	0	A
8606.99.00	- - Other	0	A
8607.11.00	- - Driving bogies and bissel-bogies	0	A
8607.12.00	- - Other bogies and bissel-bogies	0	A
8607.19.00	- - Other, including parts	0	A
8607.21.00	- - Air brakes and parts thereof	0	A
8607.29.00	- - Other	0	A
8607.30.00	- Hooks and other coupling devices, buffers, and parts thereof	0	A
8607.91.00	- - Of locomotives	0	A
8607.99.00	- - Other	0	A

SAC Code	Description	Base Rate	Staging Category
8608.00.00	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS OR SIMILAR, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS; PARTS THEREOF	0	A
8609.00.00	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT	0	A
8701.10.00	- Pedestrian-controlled tractors	0	A
8701.20.00	- Road tractors for semi-trailers	0	A
8701.30.00	- Track-laying tractors	0	A
8701.90.00	- Other	0	A
8702.10.50	- - For the transport of 10 persons, including the driver	10	E
8702.10.60	- - For the transport of more than 10 but less than 15 persons, including the driver	5	E
8702.10.70	- - For the transport of 15 persons or more but not more than 45 persons, including the driver	5	E
8702.10.80	- - For the transport of more than 45 persons, including the driver	5	E
8702.90.50	- - - For the transport of 10 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	10	E
8702.90.60	- - - For the transport of more than 10 persons but less than 15 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	5	E
8702.90.70	- - - For the transport of 15 persons or more but not more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	5	E
8702.90.80	- - - For the transport of more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	5	E
8702.90.91	- - - - Electrically powered	10	E
8702.90.99	- - - - Other	10	E
8703.10.00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	10	E
8703.21.51	- - - - Tricycles	10	E
8703.21.52	- - - - Quads	10	E
8703.21.60	- - - - With four-wheel drive and a two range transfer case built on	10	E
8703.21.70	- - - -With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	10	E
8703.21.90	- - - - Other	5	D
8703.22.51	- - - - Ambulances	5	E
8703.22.52	- - - - Hearses	5	E
8703.22.53	- - - - With four-wheel drive and a two range transfer case built on	10	E
8703.22.54	- - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	10	E
8703.22.59	- - - - Other	10	D
8703.22.61	- - - - Ambulances	5	E
8703.22.62	- - - - Hearses	5	E
8703.22.63	- - - - With four-wheel drive and a two range transfer case built on	10	E

SAC Code	Description	Base Rate	Staging Category
8703.22.64	- - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	10	E
8703.22.69	- - - - Other	10	D
8703.23.61	- - - - Ambulances	5	D
8703.23.62	- - - - Hearses	5	E
8703.23.63	- - - - With four-wheel drive and a two range transfer case built on	10	E
8703.23.64	- - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	10	E
8703.23.69	- - - - Other	10	D
8703.23.71	- - - - Ambulances	5	E
8703.23.72	- - - - Hearses	5	E
8703.23.73	- - - - With four-wheel drive and a two range transfer case built on	10	E
8703.23.74	- - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	10	D
8703.23.79	- - - - Other	10	E
8703.24.61	- - - - Ambulances	5	E
8703.24.62	- - - - Hearses	5	E
8703.24.70	- - - With four-wheel drive and a two range transfer case built on	10	E
8703.24.80	- - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	10	E
8703.24.90	- - - Other	10	E
8703.31.51	- - - - Ambulances	5	E
8703.31.52	- - - - Hearses	5	E
8703.31.53	- - - - With four-wheel drive and a two range transfer case built on	10	E
8703.31.54	- - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	10	E
8703.31.59	- - - - Other	10	E
8703.31.61	- - - - Ambulances	5	E
8703.31.62	- - - - Hearses	5	E
8703.31.63	- - - - With four-wheel drive and a two range transfer case built on	10	E
8703.31.64	- - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	10	E
8703.31.69	- - - - Other	10	E
8703.32.61	- - - - Ambulances	5	E
8703.32.62	- - - - Hearses	5	E
8703.32.63	- - - - With four-wheel drive and a two range transfer case	10	E
8703.32.64	- - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	10	E
8703.32.69	- - - - Other	10	E
8703.32.71	- - - - Ambulances	5	E

SAC Code	Description	Base Rate	Staging Category
8703.32.72	- - - - Hearses	5	E
8703.32.73	- - - - With four-wheel drive and a two range transfer case built on	10	E
8703.32.74	- - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	10	E
8703.32.79	- - - - Other	10	E
8703.33.61	- - - - Ambulances	5	E
8703.33.62	- - - - Hearses	5	E
8703.33.70	- - - With four-wheel drive and a two range transfer case	10	E
8703.33.80	- - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors	10	E
8703.33.90	- - - Other	10	E
8703.90.00	- Other	10	E
8704.10.00	- Dumpers designed for off-highway use	0	A
8704.21.51	- - - - Of a gross vehicle weight not exceeding 2.5 t	5	D
8704.21.59	- - - - Other	5	D
8704.21.61	- - - - Of a gross vehicle weight not exceeding 2.5 t	5	D
8704.21.69	- - - - Other	5	D
8704.21.71	- - - - Of a gross vehicle weight not exceeding 2.5 t	5	E
8704.21.79	- - - - Other	5	E
8704.21.91	- - - - Of a gross vehicle weight not exceeding 2.5 t	5	C
8704.21.99	- - - - Other	5	E
8704.22.30	- - - Tank vehicles, refrigerated vehicles and refuse collection vehicles	0	A
8704.22.90	- - - Other	0	A
8704.23.30	- - - Tank vehicles, refrigerated vehicles and refuse collection vehicles	0	A
8704.23.90	- - - Other	0	A
8704.31.51	- - - - Of a gross vehicle weight not exceeding 2.5 t	5	D
8704.31.59	- - - - Other	5	E
8704.31.61	- - - - Of a gross vehicle weight not exceeding 2.5 t	5	D
8704.31.69	- - - - Other	5	E
8704.31.71	- - - - Of a gross vehicle weight not exceeding 2.5 t	5	E
8704.31.79	- - - - Other	5	E
8704.31.91	- - - - Of a gross vehicle weight not exceeding 2.5 t	5	E
8704.31.99	- - - - Other	5	E
8704.32.30	- - - Tank vehicles, refrigerated vehicles and refuse collection vehicles	0	A
8704.32.90	- - - Other	0	A
8704.90.00	- Other	0	A
8705.10.00	- Crane lorries	10	E
8705.20.00	- Mobile drilling derricks	0	A
8705.30.00	- Fire fighting vehicles	10	E
8705.40.00	- Concrete-mixer lorries	0	A
8705.90.00	- Other	10	E

SAC Code	Description	Base Rate	Staging Category
8706.00.10	- Of buses	10	C
8706.00.90	- Other	10	E
8707.10.00	- For the vehicles of heading 87.03	5	C
8707.90.50	- - For the vehicles of headings 87.01, 87.02 and 87.04, other than those of tariff subdivisions 8704.21.51 and 8704.31.51	5	E
8707.90.90	- - Other	5	E
8708.10.00	- Bumpers and parts thereof	5	C
8708.21.00	- - Safety seat belts	10	E
8708.29.10	- - - Skylights of the kind used in car bodies of heading 87.02	10	E
8708.29.90	- - - Other	10	C
8708.30.10	- - Mounted brake linings	10	C
8708.30.20	- - Hydrodynamic brake system with transmission delay, and parts thereof	0	A
8708.30.90	- - Other	5	C
8708.40.10	- - Gear boxes	5	C
8708.40.20	- - Parts	5	C
8708.50.10	- - Drive-axles with differential, whether or not provided with other transmission components	5	E
8708.50.20	- - Non-driving axles and parts thereof	5	C
8708.50.90	- - Other parts	5	C
8708.70.00	- Road wheels, parts and accessories thereof	5	C
8708.80.11	- - - Of the kind used in luggage doors of vehicles of heading 87.02	5	C
8708.80.19	- - - Other	5	C
8708.80.20	- - Suspension systems, other than shock-absorbers	5	C
8708.80.90	- - Parts	5	C
8708.91.10	- - - Radiators	5	C
8708.91.20	- - - Parts	5	C
8708.92.10	- - - Silencers and exhaust pipes	5	E
8708.92.20	- - - Parts	5	E
8708.93.00	- - Clutches and parts thereof	5	C
8708.94.10	- - - Steering wheels, steering columns and steering boxes	5	C
8708.94.20	- - - Parts	5	C
8708.95.00	- - Safety airbags with inflator system; parts thereof	5	E
8708.99.00	- - Other	5	C
8709.11.00	- - Electrical	0	A
8709.19.00	- - Other	0	A
8709.90.00	- Parts	0	A
8710.00.00	TANKS AND OTHER ARMoured FIGHTING VEHICLES, MOTORIZED, WHETHER OR NOT FITTED WITH WEAPONS; PARTS THEREOF	10	D
8711.10.20	- - Tricycles	5	C
8711.10.90	- - Other	5	C
8711.20.20	- - Tricycles	5	C
8711.20.90	- - Other	5	C
8711.30.20	- - Tricycles	5	D

SAC Code	Description	Base Rate	Staging Category
8711.30.90	- - Other	5	D
8711.40.20	- - Tricycles	5	D
8711.40.90	- - Other	5	D
8711.50.20	- - Tricycles	5	D
8711.50.90	- - Other	5	D
8711.90.00	- Other	5	D
8712.00.00	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORIZED	15	C
8713.10.00	- Not mechanically propelled	0	A
8713.90.00	- Other	0	A
8714.10.10	- - Saddles (seats)	10	C
8714.10.90	- - Other	10	D
8714.20.00	- Of carriages and other vehicles for disabled persons	0	A
8714.91.10	- - - Frames and forks	10	C
8714.91.90	- - - Parts	5	D
8714.92.10	- - - Wheel rims (rings)	10	C
8714.92.20	- - - Spokes	0	A
8714.93.00	- - Hubs without braking device and free-wheel sprocket-wheels	0	A
8714.94.00	- - Brakes, including hubs with braking device, and parts thereof	0	A
8714.95.00	- - Saddles (seats)	0	A
8714.96.00	- - Pedals and crank-gear, and parts thereof	0	A
8714.99.10	- - - Shafts (cranks, steering devices, handlebars), mudguards (fenders), chain guards and luggage racks (not plastic)	10	D
8714.99.20	- - - Handles and luggage racks (whether or not for tools), of plastics	0	A
8714.99.90	- - - Other	0	A
8715.00.10	- Baby carriages	15	E
8715.00.80	- Other	10	E
8715.00.90	- Parts	0	A
8716.10.00	- Trailers and semi-trailers of the caravan type, for housing or camping	15	E
8716.20.00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	0	A
8716.31.00	- - Tanker trailers and tanker semi-trailers	10	D
8716.39.00	- - Other	10	C
8716.40.00	- Other trailers and semi-trailers	10	D
8716.80.10	- - Wheelbarrows and hand-carts	10	E
8716.80.90	- - Other	10	E
8716.90.00	- Parts	0	A
8801.00.10	- Gliders and hang gliders	5	A
8801.00.90	- Other	5	A
8802.11.00	- - Of an unladen weight not exceeding 2,000 kg	5	A
8802.12.00	- - Of an unladen weight exceeding 2,000 kg	5	A
8802.20.00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	5	A

SAC Code	Description	Base Rate	Staging Category
8802.30.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	5	A
8802.40.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	0	A
8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	0	A
8803.10.00	- Propellers and rotors and parts thereof	0	A
8803.20.00	- Under-carriages and parts thereof	0	A
8803.30.00	- Other parts of aeroplanes or helicopters	0	A
8803.90.00	- Other	0	A
8804.00.00	PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIDERS) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THERETO	5	A
8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestor to land on aircraft carriers or similar gear and parts thereof	0	A
8805.21.00	- - Air combat simulators and parts thereof	0	A
8805.29.00	- - Other	0	A
8901.10.10	- - Of a length not exceeding 15 m	10	C
8901.10.90	- - Other	0	A
8901.20.00	- Tankers	0	A
8901.30.00	- Refrigerated vessels, other than those of subheading 8901.20	0	A
8901.90.10	- - Of a length not exceeding 15 m	10	C
8901.90.90	- - Other	0	A
8902.00.10	- Of a length not exceeding 15 m	10	C
8902.00.90	- Other	0	A
8903.10.00	- Inflatable vessels	15	C
8903.91.00	- - Sailboats, with or without auxiliary motor	15	C
8903.92.00	- - Motorboats, other than outboard motorboats	15	C
8903.99.00	- - Other	15	C
8904.00.00	TUGS AND PUSHER CRAFT	0	A
8905.10.00	- Dredgers	0	A
8905.20.00	- Floating or submersible drilling or production platforms	0	A
8905.90.00	- Other	0	A
8906.10.00	- Warships	0	A
8906.90.00	- Other	0	A
8907.10.00	- Inflatable rafts	5	C
8907.90.00	- Other	0	A
8908.00.00	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP	0	A
9001.10.00	- Optical fibers, optical fiber bundles and cables	0	A
9001.20.00	- Sheets and plates of polarizing material	0	A
9001.30.00	- Contact lenses	5	C
9001.40.00	- Spectacle lenses of glass	0	A
9001.50.00	- Spectacle lenses of other materials	0	A
9001.90.00	- Other	5	C

SAC Code	Description	Base Rate	Staging Category
9002.11.00	- For cameras, projectors or photographic or cinematographic enlargers or reducers	0	A
9002.19.00	- - Other	0	A
9002.20.00	- Filters	0	A
9002.90.00	- Other	0	A
9003.11.00	- - Of plastics	0	A
9003.19.00	- - Of other materials	0	A
9003.90.00	- Parts	0	A
9004.10.00	- Sunglasses	15	E
9004.90.10	- - Protective goggles (except sunglasses) for workers	0	A
9004.90.90	- - Other	15	E
9005.10.00	- Binoculars (including prismatic binoculars)	15	E
9005.80.00	- Other instruments	0	A
9005.90.00	- Parts and accessories (including mountings)	0	A
9006.10.00	- Cameras of the kind used for preparing printing plates or cylinders	0	A
9006.30.00	- Special cameras for underwater or aerial photography or for medical examination of internal organs or for forensic or criminological laboratories	0	A
9006.40.00	- Instant print cameras	15	E
9006.51.00	- - With a through-the-lens viewfinder, for roll film of a width not exceeding 35 mm	15	E
9006.52.10	- - - Cameras of the kind used for recording documents on microfilm, microfiche or other microforms	0	A
9006.52.90	- - - Other	15	E
9006.53.10	- - - Cameras of the kind used for recording documents on microfilm, microfiche or other microforms	0	A
9006.53.90	- - - Other	15	E
9006.59.10	- - - Cameras of the kind used for recording documents on microfilm, microfiche or other microforms	0	A
9006.59.90	- - - Other	15	E
9006.61.00	- - Discharge lamp (electronic) flashlight apparatus	10	C
9006.69.10	- - - Flashbulbs, flashcubes and similar equipment	10	C
9006.69.90	- - - Other	10	C
9006.91.00	- - For photographic cameras	0	A
9006.99.00	- - Other	0	A
9007.10.00	- Cameras	15	E
9007.20.00	- Projectors	0	A
9007.91.00	- - For cameras	10	C
9007.92.00	- - For projectors	0	A
9008.50.10	- - Slide projectors	15	E
9008.50.20	- - Microfilm, microfiche or other microform readers, including copiers	0	A
9008.50.30	- - Other fixed image projectors	15	E
9008.50.90	- - Other	0	A
9008.90.00	- Parts and accessories	0	A

SAC Code	Description	Base Rate	Staging Category
9010.10.00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	0	A
9010.50.00	- Other apparatus and equipment for photographic or cinematographic laboratories; negatoscopes	0	A
9010.60.00	- Projection screens	0	A
9010.90.00	- Parts and accessories	0	A
9011.10.00	- Stereoscopic microscopes	0	A
9011.20.00	- Other microscopes, for photomicrography, cinephotomicrography or micro projection	0	A
9011.80.00	- Other microscopes	0	A
9011.90.00	- Parts and accessories	0	A
9012.10.00	- Microscopes other than optical microscopes; diffraction apparatus	0	A
9012.90.00	- Parts and accessories	0	A
9013.10.00	- Telescopic sights for fitting to arms; periscopes; telescopes for machines, appliances or instruments of this Chapter or Section XVI	5	C
9013.20.00	- Lasers, other than laser diodes	0	A
9013.80.00	- Other devices, appliances and instruments	0	A
9013.90.00	- Parts and accessories	0	A
9014.10.00	- Direction finding compasses	0	A
9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	0	A
9014.80.00	- Other instruments and appliances	0	A
9014.90.00	- Parts and accessories	0	A
9015.10.00	- Rangefinders	0	A
9015.20.00	- Theodolites and tachymeters (tacheometers)	0	A
9015.30.00	- Levels	0	A
9015.40.00	- Photogrammetrical surveying instruments and appliances	0	A
9015.80.00	- Other instruments and appliances	0	A
9015.90.00	- Parts and accessories	0	A
9016.00.00	BALANCES OF A SENSITIVITY OF 5 CG OR BETTER, WITH OR WITHOUT WEIGHTS	0	A
9017.10.00	- Drafting tables and machines, whether or not automatic	5	C
9017.20.00	- Other drawing, marking-out or mathematical calculating instruments	0	A
9017.30.00	- Micrometers, callipers and gauges	0	A
9017.80.00	- Other instruments	0	A
9017.90.00	- Parts and accessories	0	A
9018.11.00	- - Electro-cardiographs	0	A
9018.12.00	- - Ultrasonic scanning apparatus	0	A
9018.13.00	- - Magnetic resonance imaging apparatus	0	A
9018.14.00	- - Scintigraphic apparatus	0	A
9018.19.00	- - Other	0	A
9018.20.00	- Ultraviolet or infra-red ray apparatus	0	A
9018.31.10	- - - Disposable	0	A
9018.31.90	- - - Other	0	A

SAC Code	Description	Base Rate	Staging Category
9018.32.00	- - Tubular metal needles and needles for sutures	0	A
9018.39.10	- - - Venoclysis equipment	0	A
9018.39.90	- - - Other	0	A
9018.41.00	- - Dental drill engines, whether or not combined on a single base with other dental equipment	0	A
9018.49.00	- - Other	0	A
9018.50.00	- Other ophthalmic instruments and appliances	0	A
9018.90.00	- Other instruments and appliances	0	A
9019.10.00	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	0	A
9019.20.00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	0	A
9020.00.00	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS	0	A
9021.10.00	- Orthopaedic or fracture articles and apparatus	0	A
9021.21.00	- - Artificial teeth	0	A
9021.29.00	- - Other	0	A
9021.31.00	- - Artificial joints	0	A
9021.39.00	- - Other	0	A
9021.40.00	- Hearing aids, excluding parts and accessories	0	A
9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	0	A
9021.90.00	- Other	0	A
9022.12.00	- - Computed tomography apparatus	0	A
9022.13.00	- - Other, for dental uses	0	A
9022.14.00	- - Other, for medical, surgical or veterinary uses	0	A
9022.19.00	- - For other uses	0	A
9022.21.00	- - For medical, surgical, dental or veterinary uses	0	A
9022.29.00	- - For other uses	0	A
9022.30.00	- X-ray tubes	0	A
9022.90.00	- Other, including parts and accessories	0	A
9023.00.00	INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES	0	A
9024.10.00	- Machines and appliances for testing metals	0	A
9024.80.00	- Other machines and appliances	0	A
9024.90.00	- Parts and accessories	0	A
9025.11.00	- - Liquid-filled, for direct reading	0	A
9025.19.00	- - Other	0	A
9025.80.00	- Other instruments	0	A
9025.90.00	- Parts and accessories	0	A
9026.10.00	- For measuring or checking the flow or level of liquids	0	A
9026.20.00	- For measuring or checking pressure	0	A
9026.80.00	- Other instruments and appliances	0	A
9026.90.00	- Parts and accessories	0	A

SAC Code	Description	Base Rate	Staging Category
9027.10.00	- Gas or smoke analysis apparatus	0	A
9027.20.00	- Chromatographs and electrophoresis instruments	0	A
9027.30.00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	0	A
9027.50.00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	0	A
9027.80.10	- - Exposure meters	0	A
9027.80.90	- - Other	0	A
9027.90.10	- - Microtomes	0	A
9027.90.90	- - Parts and accessories	0	A
9028.10.00	- Gas meters	0	A
9028.20.00	- Liquid meters	0	A
9028.30.10	- - Electro-magnetic induction supply meters, with 4, 5 or 6 terminals, for a current not exceeding 100 A	5	A
9028.30.90	- - Other	0	A
9028.90.00	- Parts and accessories	0	A
9029.10.00	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	0	A
9029.20.00	- Speed indicators and tachometers; stroboscopes	0	A
9029.90.00	- Parts and accessories	0	A
9030.10.00	- Instruments and apparatus for measuring or detecting ionizing radiations	0	A
9030.20.00	- Oscilloscopes and oscillographs	0	A
9030.31.00	- - Multimeters, without a recording device	0	A
9030.32.00	- - Multimeters, with a recording device	0	A
9030.33.00	- - Other, without a recording device	0	A
9030.39.00	- - Other, with a recording device	0	A
9030.40.00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0	A
9030.82.00	- - For measuring or checking semiconductor wafers or devices	0	A
9030.84.00	- - Other, with a recording device	0	A
9030.89.00	- - Other	0	A
9030.90.00	- Parts and accessories	0	A
9031.10.00	- Machines for balancing mechanical parts	0	A
9031.20.00	- Test benches	0	A
9031.41.00	- - For inspecting semiconductor wafers or devices or for inspecting photo masks or reticles used in manufacturing semiconductor devices	0	A
9031.49.10	- - - Profile projectors	0	A
9031.49.90	- - - Other	0	A
9031.80.00	- Other instruments, appliances and machines	0	A
9031.90.00	- Parts and accessories	0	A
9032.10.00	- Thermostats	0	A
9032.20.00	- Manostats	0	A
9032.81.00	- - Hydraulic or pneumatic	0	A
9032.89.00	- - Other	0	A

SAC Code	Description	Base Rate	Staging Category
9032.90.00	- Parts and accessories	0	A
9033.00.00	PARTS AND ACCESSORIES, NOT SPECIFIED OR INCLUDED ELSEW HERE IN THIS CHAPTER, FOR MACHINES, APPLIANCES, INSTRUM ENTS OR APPARATUS OF CHAPTER 90	0	A
9101.11.00	- - With mechanical display only	15	C
9101.19.10	- - - With opto-electronic display only	15	C
9101.19.90	- - - Other	15	C
9101.21.00	- - Automatic	15	C
9101.29.00	- - Other	15	C
9101.91.00	- - Electrically operated	15	C
9101.99.00	- - Other	15	C
9102.11.00	- - With mechanical display only	15	C
9102.12.00	- - With opto-electronic display only	15	C
9102.19.00	- - Other	15	C
9102.21.00	- - Automatic	15	C
9102.29.00	- - Other	15	C
9102.91.00	- - Electrically operated	15	C
9102.99.00	- - Other	15	C
9103.10.00	- Electrically operated	15	C
9103.90.00	- Other	15	C
9104.00.00	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS	0	A
9105.11.00	- - Electrically operated	15	C
9105.19.00	- - Other	15	C
9105.21.00	- - Electrically operated	15	C
9105.29.00	- - Other	15	C
9105.91.00	- - Electrically operated	15	C
9105.99.00	- - Other	15	C
9106.10.00	- Attendance registers; time-registers and time-recorders	0	A
9106.90.10	- - Parking meters	0	A
9106.90.90	- - Other	0	A
9107.00.00	TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR	0	A
9108.11.00	- - With mechanical display only or with a device to which a mechanical display can be incorporated	5	C
9108.12.00	- - With opto-electronic display only	5	C
9108.19.00	- - Other	5	C
9108.20.00	- Automatic	5	C
9108.90.00	- Other	5	C
9109.10.00	- Electrically operated	5	C
9109.90.00	- Other	5	C
9110.11.00	- - Complete movements, unassembled or partly assembled (movement set s)	0	A
9110.12.00	- - Incomplete movements, assembled	0	A

SAC Code	Description	Base Rate	Staging Category
9110.19.00	- - Rough movements	0	A
9110.90.00	- Other	0	A
9111.10.00	- Cases of precious metal or of metal clad with precious metal	15	C
9111.20.00	- Cases of base metal, whether or not gold- or silver-plated	10	C
9111.80.00	- Other cases	10	C
9111.90.00	- Parts	0	A
9112.20.00	- Cases and similar items	10	C
9112.90.00	- Parts	0	A
9113.10.00	- Of precious metal or of metal clad with precious metal	15	C
9113.20.00	- Of base metal, whether or not gold- or silver-plated	10	C
9113.90.00	- Other	10	C
9114.10.00	- Springs, including hair-springs	5	C
9114.30.00	- Faces or dials	5	C
9114.40.00	- Plates and bridges	5	C
9114.90.00	- Other	5	C
9201.10.00	- Upright pianos	10	C
9201.20.00	- Grand pianos	10	C
9201.90.00	- Other	10	C
9202.10.00	- Played with a bow	10	C
9202.90.10	- - Guitars	15	C
9202.90.90	- - Other	10	C
9205.10.00	- Brass-wind instruments	10	E
9205.90.10	- - Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	10	C
9205.90.20	- - Accordions and similar instruments	10	C
9205.90.30	- - Mouth organs	10	C
9205.90.90	- - Other	10	E
9206.00.00	PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS)	10	C
9207.10.00	- Keyboard instruments, other than accordions	10	E
9207.90.00	- Other	10	E
9208.10.00	- Musical boxes	10	C
9208.90.00	- Other	10	C
9209.30.00	- Musical instrument strings	5	C
9209.91.00	- - Parts and accessories for pianos	5	C
9209.92.00	- - Parts and accessories for the musical instruments of heading 92.02	5	C
9209.94.00	- - Parts and accessories for the musical instruments of heading 92.07	5	C
9209.99.10	- - - Metronomes, tuning forks and pitch pipes	5	C
9209.99.20	- - - Mechanisms for musical boxes	5	C
9209.99.30	- - - Parts and accessories for the musical instruments of subdivision 9205.90.10	5	C
9209.99.90	- - - Other	5	C
9301.10.10	- - Self-propelled	15	E

SAC Code	Description	Base Rate	Staging Category
9301.10.90	- - Other	15	E
9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	15	E
9301.90.00	- Other	15	E
9302.00.00	REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING 93.03 OR 93.04	15	E
9303.10.00	- Muzzle-loading firearms	15	E
9303.20.00	- Other sporting, hunting or target-shooting shotguns, with at least one smooth barrel	15	E
9303.30.00	- Other sporting, hunting or target-shooting rifles	15	E
9303.90.00	- Other	15	E
9304.00.00	OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING 93.07	15	E
9305.10.00	- Of revolvers or pistols	15	E
9305.20.10	- - Smooth-bore shotgun barrels	15	E
9305.20.90	- - Other	15	E
9305.91.00	- - Of military weapons of heading 93.01	15	E
9305.99.00	- - Other	15	E
9306.21.00	- - Cartridges	15	E
9306.29.00	- - Other	15	E
9306.30.10	- - Cartridges for riveting pistols or similar purposes, human killer guns and parts thereof	15	E
9306.30.90	- - Other cartridges and parts thereof	15	E
9306.90.00	- Other	15	E
9307.00.00	SWORDS, CUTLASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR	15	E
9401.10.00	- Seats of the kind used for aircraft	15	E
9401.20.10	- - For Pullman type coaches	10	E
9401.20.90	- - Other	15	C
9401.30.00	- Swivel seats with variable height adjustment	15	E
9401.40.00	- Seats other than garden seats or camping equipment, convertible into beds	15	E
9401.51.00	- - Of bamboo or rattan	15	E
9401.59.00	- - Other	15	E
9401.61.00	- - Upholstered	15	E
9401.69.00	- - Other	15	E
9401.71.00	- - Upholstered	15	E
9401.79.00	- - Other	15	E
9401.80.00	- Other seats	15	X
9401.90.00	- Parts	5	C
9402.10.00	- Dentists', barbers' or similar chairs and parts thereof	0	A
9402.90.10	- - Medical or surgical furniture other than operating tables	10	C
9402.90.20	- - Other furniture	0	A
9402.90.90	- - Parts	0	A

SAC Code	Description	Base Rate	Staging Category
9403.10.00	- Metal furniture of the kind used in offices	15	E
9403.20.00	- Other metal furniture	15	E
9403.30.00	- Wooden furniture of the kind used in offices	15	H
9403.40.00	- Wooden furniture of the kind used in kitchens	15	X
9403.50.00	- Wooden furniture of the kind used in bedrooms	15	X
9403.60.00	- Other wooden furniture	15	H
9403.70.00	- Plastic furniture	15	E
9403.81.00	- - Of bamboo or rattan	15	E
9403.89.00	- - Other	15	E
9403.90.10	- - Of wood	15	H
9403.90.90	- - Other	5	D
9404.10.00	- Mattress supports	15	E
9404.21.00	- - Of cellular rubber or plastics, whether or not covered	15	E
9404.29.00	- - Of other materials	15	E
9404.30.00	- Sleeping bags	15	C
9404.90.00	- Other	15	E
9405.10.10	- - Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W	0	A
9405.10.20	- - Operating with heatsink, alternate current to direct current converter and exclusively with luminaries based on light emitting diodes (LED) built in separably	15	E
9405.10.90	- - Other	15	C
9405.20.00	- Electric table, desk, bedside or floor-standing lamps	15	E
9405.30.00	- Lighting sets of the kind used for Christmas trees	15	C
9405.40.10	- - With mercury or sodium vapour lamps	0	A
9405.40.20	- - Operating with heatsink, alternate current to direct current converter and exclusively with luminaries based on light emitting diodes (LED) built in separably	15	E
9405.40.90	- - Other	15	E
9405.50.10	- - Of base metal	15	C
9405.50.90	- - Other	15	C
9405.60.00	- Illuminated signs, illuminated name-plates and similar articles	15	E
9405.91.00	- - Of glass	5	C
9405.92.10	- - - Diffusers	5	C
9405.92.90	- - - Other	10	C
9405.99.00	- - Other	10	C
9406.00.10	- Living quarters, not equipped, of an area not exceeding 75 m ²	15	E
9406.00.20	- Greenhouses, not equipped, of an area of 1,000 m ² or more	0	A
9406.00.90	- Other	15	E
9503.00.10	- Tricycles, scooters, pedal cars and other wheeled toys designed to be ridden by children; carriages and wheelchairs for dolls	15	C
9503.00.21	- - Dolls, whether or not dressed	15	C
9503.00.22	- - Clothing, clothing accessories, footwear and headgear	15	C
9503.00.29	- - Parts and other accessories	5	C

SAC Code	Description	Base Rate	Staging Category
9503.00.31	- - Electric trains, including tracks, signals and other accessories therefor	15	C
9503.00.32	- - Reduced-size ('scale') model assembly kits, working or not, excluding those of subdivision 9503.00.31	15	C
9503.00.33	- - Constructional toys	15	C
9503.00.34	- - Sets or assortments	15	C
9503.00.39	- - Other	15	C
9503.00.41	- - Stuffed toys	15	C
9503.00.42	- - Plastic eyes and noses of stuffed toys	0	A
9503.00.43	- - Other parts of stuffed toys	15	C
9503.00.49	- - Other	15	C
9503.00.50	- Toy musical instruments and apparatus	15	C
9503.00.60	- Puzzles	15	C
9503.00.70	- Other toys, put up in sets or outfits	15	C
9503.00.80	- Other toys and models, incorporating a motor	15	C
9503.00.90	- Other	15	C
9504.20.10	- - Billiard tables	15	C
9504.20.90	- - Other	10	C
9504.30.00	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	15	C
9504.40.00	- Playing cards	15	C
9504.50.00	- Video game consoles and machines, other than those of subheading 9504.30	15	C
9504.90.00	- Other	15	C
9505.10.00	- Articles for Christmas festivities	15	C
9505.90.00	- Other	15	C
9506.11.00	- - Skis	10	C
9506.12.00	- - Ski fastenings	10	C
9506.19.00	- - Other	10	C
9506.21.00	- - Sailboards	10	C
9506.29.00	- - Other	10	C
9506.31.00	- - Golf clubs, complete	10	C
9506.32.00	- - Balls	10	C
9506.39.00	- - Other	10	C
9506.40.10	- - Tables	15	C
9506.40.90	- - Other	10	C
9506.51.00	- - Tennis rackets, whether or not strung	10	C
9506.59.00	- - Other	10	C
9506.61.00	- - Tennis balls	10	C
9506.62.00	- - Inflatable	10	C
9506.69.00	- - Other	10	C
9506.70.00	- Ice skates and roller skates, including skating boots with skates attached	10	C
9506.91.00	- - Articles and equipment for general physical exercise, gymnastics or athletics	10	C
9506.99.00	- - Other	10	C

SAC Code	Description	Base Rate	Staging Category
9507.10.00	- Fishing rods	10	C
9507.20.00	- Fish-hooks, whether or not snelled	0	A
9507.30.00	- Fishing reels	0	A
9507.90.00	- Other	10	C
9508.10.00	- Travelling circuses and travelling menageries	15	C
9508.90.00	- Other	15	C
9601.10.00	- Worked ivory and articles of ivory	15	C
9601.90.00	- Other	15	C
9602.00.10	- Gelatine capsules for pharmaceutical purposes	0	A
9602.00.20	- Moulded or carved paraffin	10	C
9602.00.90	- Other	15	C
9603.10.00	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	15	E
9603.21.00	- - Toothbrushes, including dental-plate brushes	15	E
9603.29.00	- - Other	15	E
9603.30.00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	5	A
9603.40.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	15	C
9603.50.10	- - Brushes constituting parts of machines or appliances	0	A
9603.50.20	- - Brushes of the kind used in the bodies for the motor vehicles of heading 87.02	0	A
9603.50.90	- - Other	5	C
9603.90.10	- - Brushes for eraser pencils	0	A
9603.90.20	- - Brushes of man-made materials bound together in a head	15	E
9603.90.90	- - Other	15	E
9604.00.00	HAND SIEVES AND HAND RIDDLES	0	A
9605.00.00	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING	15	C
9606.10.00	- Press-fasteners and parts thereof	0	A
9606.21.00	- - Of plastics, not covered with textile material	5	A
9606.22.00	- - Of base metal, not covered with textile material	5	A
9606.29.00	- - Other	5	A
9606.30.00	- Button moulds and other parts of buttons; button blanks	0	A
9607.11.00	- - With teeth of base metal	10	C
9607.19.00	- - Other	15	C
9607.20.00	- Parts	0	A
9608.10.00	- Ballpoint pens	15	E
9608.20.00	- Felt-tipped and other porous-tipped pens and markers	15	E
9608.30.10	- - For drawing with chinese ink	10	C
9608.30.90	- - Other	10	C
9608.40.00	- Propelling or sliding pencils	0	A
9608.50.00	- Sets of articles from two or more of the foregoing subheadings	10	C
9608.60.00	- Refills for ballpoint pens, comprising the ballpoint and ink-reservoir	5	A

SAC Code	Description	Base Rate	Staging Category
9608.91.00	- - Pen nibs and nib points	5	A
9608.99.10	- - - Ballpoints for ballpoint pens	0	A
9608.99.20	- - - Bodies for ballpoint pens	0	A
9608.99.30	- - - Tips for felt-tipped and other porous-tipped pens or markers	0	A
9608.99.90	- - - Other	0	A
9609.10.10	- - With wooden sheaths	0	A
9609.10.90	- - Other	0	A
9609.20.00	- Leads for pencils or propelling or sliding pencils	0	A
9609.90.10	- - Writing or drawing chalk	0	A
9609.90.90	- - Other	0	A
9610.00.00	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED	0	A
9611.00.00	DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSsing LABELS), DESIGN ED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS	15	C
9612.10.10	- - For printers for automatic data processing machines and similar printers	5	C
9612.10.90	- - Other	15	E
9612.20.00	- Ink-pads	5	C
9613.10.00	- Pocket lighters, gas fuelled, non-refillable	15	C
9613.20.00	- Pocket lighters, gas fuelled, refillable	15	C
9613.80.10	- - Industrial, laboratory and similar lighters	0	A
9613.80.20	- - Table lighters	15	C
9613.80.90	- - Other	0	A
9613.90.00	- Parts	0	A
9614.00.20	- Pipes and pipe bowls	15	C
9614.00.90	- Other	15	C
9615.11.00	- - Of hard rubber or plastics	15	C
9615.19.00	- - Other	15	E
9615.90.00	- Other	15	C
9616.10.00	- Scent sprays, and mounts and heads therefor	15	C
9616.20.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	15	C
9617.00.00	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF (OTHER THAN GLASS INNERS)	10	C
9618.00.00	TAILORS' DUMMIES AND SIMILAR ARTICLES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING	15	E
9619.00.10	- Of plastics	15	E
9619.00.21	- - Diapers for adults	0	A
9619.00.29	- - Other	15	E
9619.00.31	- - Diapers for adults	0	A
9619.00.39	- - Other	15	E
9619.00.40	- Of textile materials, knitted or crocheted	15	E
9619.00.90	- - Other	15	E

SAC Code	Description	Base Rate	Staging Category
9701.10.10	- - Unframed	5	A
9701.10.20	- - Framed	10	A
9701.90.10	- - Unframed	5	A
9701.90.20	- - Framed	10	A
9702.00.00	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS	10	A
9703.00.00	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL	10	A
9704.00.00	POSTAGE OR REVENUE STAMPS, STAMP-POSTMARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED OR UNUSED, OTHER THAN THOSE OF HEADING 49.07	5	A
9705.00.00	COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEOANTHROPOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST	5	A
9706.00.00	ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS	10	A

Section E: Korea – Panama

Tariff Schedule of Korea

HSK 2015	Description	Base Rate	Staging Category
0101211000	For farm breeding	0	A
0101219000	Other	8	C
0101291000	Horses for racing	8	C
0101299000	Other	8	C
0101301000	Pure-bred breeding animals	8	A
0101309000	Other	8	C
0101900000	Other	8	A
0102211000	For milk	89.1	A
0102212000	For meat	89.1	A
0102219000	Other	89.1	A
0102291000	For milk	40	X
0102292000	For meat	40	X
0102299000	Other	0	A
0102310000	Pure-bred breeding animals	89.1	A
0102391000	For milk	40	X
0102392000	For meat	40	X
0102399000	Other	0	A
0102901000	Pure-bred breeding animals	89.1	A
0102909010	For milk	40	X
0102909020	For meat	40	X
0102909090	Other	0	A
0103100000	Pure-bred breeding animals	18	A
0103910000	Weighing less than 50 kg	18	X
0103920000	Weighing 50 kg or more	18	X
0104101000	Pure-bred breeding animals	0	A
0104109000	Other	8	C
0104201000	Milk goats	8	C
0104209000	Other	8	C
0105111000	Pure-bred breeding animals	9	A
0105119000	Other	9	C
0105120000	Turkeys	9	C
0105131000	Pure-bred breeding animals	0	A
0105139000	Other	18	E

HSK 2015	Description	Base Rate	Staging Category
0105140000	Geese	9	C
0105150000	Guinea fowls	9	A
0105941000	Pure-bred breeding animals	9	A
0105949000	Other	9	C
0105991010	Pure-bred breeding animals	0	A
0105991090	Other	18	E
0105992000	Turkeys	9	C
0105999000	Other	9	C
0106110000	Primates	8	C
0106121000	Whales, dolphins and porpoises(mammals of the order Cetacea); manatees and dugongs(mammals of the order Sirenia)	8	C
0106122000	Seals, sea lions and walruses(mammals of the suborder Pinnipedia)	8	C
0106130000	Camels and other camelids(Camelidae)	8	B
0106141000	Pure-bred breeding animals	0	A
0106149000	Other	8	C
0106191000	Dogs	8	C
0106193000	Deer	8	C
0106194000	Bears	8	C
0106195010	Pure-bred breeding animals	0	A
0106195090	Other	8	C
0106196010	Pure-bred breeding animals	0	A
0106196090	Other	8	C
0106199000	Other	8	B
0106201000	Snakes	8	C
0106202000	Fresh-water tortoises	8	C
0106203000	Turtles	8	C
0106209000	Other	8	C
0106310000	Birds of prey	8	C
0106320000	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	8	C
0106330000	Ostriches; emus(Dromaius novaehollandiae)	8	C
0106390000	Other	8	A
0106411000	Honey bees	8	C
0106419000	Other	8	C

HSK 2015	Description	Base Rate	Staging Category
0106490000	Other	8	A
0106901000	Amphibia	8	C
0106903010	Lug worms	8	C
0106903020	Sludge worms	8	C
0106903090	Other	8	C
0106909000	Other	8	C
0201100000	Carcasses and half-carcasses	40	X
0201201000	Short ribs	40	X
0201209000	Other	40	X
0201300000	Boneless	40	I
0202100000	Carcasses and half-carcasses	40	X
0202201000	Short ribs	40	X
0202209000	Other	40	X
0202300000	Boneless	40	I
0203110000	Carcasses and half-carcasses	22.5	X
0203120000	Hams, shoulders and cuts thereof, with bone in	22.5	X
0203191000	Streaky pork	22.5	X
0203199000	Other	22.5	X
0203210000	Carcasses and half-carcasses	25	X
0203220000	Hams, shoulders and cuts thereof, with bone in	25	E
0203291000	Streaky pork	25	H
0203299000	Other	25	E
0204100000	Carcasses and half-carcasses of lamb, fresh or chilled	22.5	E
0204210000	Carcasses and half-carcasses	22.5	E
0204220000	Other cuts with bone in	22.5	E
0204230000	Boneless	22.5	E
0204300000	Carcasses and half-carcasses of lamb, frozen	22.5	C
0204410000	Carcasses and half-carcasses	22.5	E
0204420000	Other cuts with bone in	22.5	C
0204430000	Boneless	22.5	E
0204501000	Fresh or chilled	22.5	E
0204502000	Frozen	22.5	E
0205001000	Fresh or chilled	27	E
0205002000	Frozen	27	E
0206100000	Of bovine animals, fresh or chilled	18	X

HSK 2015	Description	Base Rate	Staging Category
0206210000	Tongues	18	X
0206220000	Livers	18	X
0206291000	Tails	18	X
0206292000	Feet	18	X
0206299000	Other	18	X
0206300000	Of swine, fresh or chilled	18	X
0206410000	Livers	18	X
0206491000	Feet	18	X
0206499000	Other	18	X
0206800000	Other, fresh or chilled	18	E
0206900000	Other, frozen	18	G
0207111000	Weighing not more than 550 g	18	X
0207119000	Other	18	X
0207121000	Weighing not more than 550 g	20	X
0207129000	Other	20	X
0207131010	Leg	18	X
0207131020	Breast	18	X
0207131030	Wing	18	X
0207131090	Other	18	X
0207132010	Liver	22.5	X
0207132090	Other	27	X
0207141010	Leg	20	X
0207141020	Breast	20	X
0207141030	Wing	20	X
0207141090	Other	20	X
0207142010	Liver	22.5	X
0207142090	Other	27	X
0207240000	Not cut in pieces, fresh or chilled	18	E
0207250000	Not cut in pieces, frozen	18	D
0207261000	Cuts	18	E
0207262010	Liver	22.5	E
0207262090	Other	27	E
0207271000	Cuts	18	D
0207272010	Liver	22.5	D
0207272090	Other	27	D
0207410000	Not cut in pieces, fresh or chilled	18	X
0207420000	Not cut in pieces, frozen	18	X

HSK 2015	Description	Base Rate	Staging Category
0207430000	Fatty livers, fresh or chilled	22.5	X
0207441000	Cuts	18	X
0207442010	Liver	22.5	X
0207442090	Other	27	X
0207451000	Cuts	18	X
0207452010	Liver	22.5	X
0207452090	Other	27	X
0207510000	Not cut in pieces, fresh or chilled	18	E
0207520000	Not cut in pieces, frozen	18	X
0207530000	Fatty livers, fresh or chilled	22.5	E
0207541000	Cuts	18	E
0207542010	Liver	22.5	E
0207542090	Other	27	E
0207551000	Cuts	18	X
0207552010	Liver	22.5	E
0207552090	Other	27	E
0207601000	Not cut in pieces, fresh or chilled	18	E
0207602000	Not cut in pieces, frozen	18	X
0207603100	Cuts	18	E
0207603210	Liver	22.5	E
0207603290	Other	27	E
0207604100	Cuts	18	X
0207604210	Liver	22.5	E
0207604290	Other	27	E
0208100000	Of rabbits or hares	22.5	E
0208300000	Of primates	18	E
0208401000	Of whales, dolphins and porpoises(mammals of the order Cetacea); of manatees and dugongs(mammals of the order Sirenia)	30	C
0208402000	Of seals, sea lions and walruses(mammals of the suborder Pinnipedia)	30	C
0208500000	Of reptiles (including snakes and turtles)	18	E
0208600000	Of camels and other camelids(Camelidae)	18	E
0208901000	Of deer	27	E
0208909010	Of marine animals	30	C
0208909090	Other	18	E

HSK 2015	Description	Base Rate	Staging Category
0209100000	Of pigs	3	A
0209900000	Other	3	A
0210110000	Hams, shoulders and cuts thereof, with bone in	25	X
0210120000	Bellies (streaky) and cuts thereof	30	H
0210190000	Other	25	H
0210201000	Dried or smoked	27	X
0210209000	Other	27	X
0210910000	Of primates	22.5	E
0210921000	Of whales, dolphins and porpoises(mammals of the order Cetacea); of manatees and dugongs(mammals of the order Sirenia)	22.5	C
0210922000	Of seals, sea lions and walruses(mammals of the suborder Pinnipedia)	22.5	C
0210930000	Of reptiles (including snakes and turtles)	22.5	E
0210991010	Of bovine animals	22.5	X
0210991020	Of swine	22.5	X
0210991030	Of poultry	22.5	F
0210991090	Other	22.5	X
0210999010	Of sheep or goats	22.5	F
0210999020	Of poultry	22.5	F
0210999090	Other	22.5	F
0301111000	Fancy carp	10	C
0301119000	Other	10	C
0301190000	Other	10	C
0301911000	Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae	10	C
0301912000	Oncorhynchus apache and Oncorhynchus chrysogaster	10	C
0301921000	Glass eels(Not exceeding 0.3g per unit, for aquaculture)	0	A
0301922000	Young eels(exceeding 0.3g and not exceeding 50g per unit, for aquaculture)	5	D
0301929010	Glass eels, other than for aquaculture	10	F
0301929090	Other	22% or 1,531 won/kg whichever is the greater	G
0301930000	Carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon	10	C

HSK 2015	Description	Base Rate	Staging Category
	idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)		
0301941000	Atlantic bluefin tunas(Thunnus thynnus)	10	C
0301942000	Pacific bluefin tunas(Thunnus orientalis)	10	C
0301950000	Southern bluefin tunas (Thunnus maccoyii)	10	C
0301992000	Yellow tail	10	C
0301994010	Fry (for aquaculture)	0	A
0301994090	Other	28% or 2,052won/kg whichever is the greater	G
0301995000	Conger eel	10	G
0301996000	Sharp toothed eel	10	C
0301997000	Hagfish	10	C
0301998000	Flat fish	10	F
0301999010	True bass	10	C
0301999020	Puffers	10	C
0301999030	Tilapia	10	C
0301999040	Rock fish (including pacific ocean perch)	10	G
0301999051	Fry (for aquaculture)	0	A
0301999059	Other	28	G
0301999060	Mulletts	10	C
0301999070	Loaches	10	C
0301999080	Cat fishes	10	C
0301999091	Rock Trout (Hexagrammos spp., Agrammus spp.)	10	C
0301999092	Crusian carp	10	C
0301999093	Salmon	10	C
0301999094	Grass carp	10	C
0301999095	Croakers	10	F
0301999096	Carp(Other than Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	10	C
0301999099	Other	10	C
0302111000	Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aquabonita, Oncorhynchus gilae	20	E
0302112000	Oncorhynchus apache and Oncorhynchus chrysogaster	20	C

HSK 2015	Description	Base Rate	Staging Category
0302130000	Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	20	C
0302140000	Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho)	20	C
0302190000	Other	20	C
0302210000	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	20	F
0302220000	Plaice (Pleuronectes platessa)	20	G
0302230000	Sole (Solea spp.)	20	C
0302240000	Turbots(Psetta maxima)	20	F
0302290000	Other	20	F
0302310000	Albacore or longfinned tunas (Thunnus alalunga)	20	E
0302320000	Yellowfin tunas (Thunnus albacares)	20	D
0302330000	Skipjack or stripe-bellied bonito	20	F
0302340000	Bigeye tunas (Thunnus obesus)	20	F
0302351000	Atlantic bluefin tunas(Thunnus thynnus)	20	C
0302352000	Pacific bluefin tunas(Thunnus orientalis)	20	C
0302360000	Southern bluefin tunas (Thunnus maccoyii)	20	C
0302390000	Other	20	C
0302410000	Herrings(Clupea harengus, Clupea pallasii)	20	F
0302420000	Anchovies(Engraulis spp.)	20	X
0302430000	Sardines(Sardina pilchardus, Sardinops spp.), sardinella(Sardinella spp.), brisling or sprats(Sprattus sprattus)	20	C
0302440000	Mackerel(Scomber scombrus, Scomber australasicus, Scomber japonicus)	20	X
0302450000	jack and horse mackerel(Trachurus spp.)	20	X
0302460000	Cobia(Rachycentron canadum)	20	C
0302470000	Swordfish(Xiphias gladius)	20	C
0302510000	Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus)	20	C
0302520000	Haddock(Melanogrammus aeglefinus)	20	E
0302530000	Coalfish(Pollachius virens)	20	C

HSK 2015	Description	Base Rate	Staging Category
0302540000	Hake(Merluccius spp., Urophycis spp.)	20	C
0302550000	Alaska Pollack(Theragra chalcogramma)	20	D
0302560000	Blue whittings(Micromesistius poutassou, Micromesistius australis)	20	C
0302590000	Other	20	G
0302710000	Tilapias(Oreochromis spp.)	20	C
0302720000	Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	20	C
0302730000	Carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	20	C
0302740000	Eels(Anguilla spp.)	20	G
0302790000	Other	20	E
0302810000	Dogfish and other sharks	20	D
0302820000	Rays and skates(Rajidae)	20	F
0302830000	Toothfish(Dissostichus spp.)	20	C
0302840000	Seabass(Dicentrarchus spp.)	20	E
0302850000	Seabream(Sparidae)	20	E
0302891000	Yellow tail	20	C
0302892000	Hair tail	20	E
0302893000	Conger eel	20	D
0302894000	Sharp toothed eel	20	C
0302895000	Saury (including horn fish)	20	C
0302896000	Seabream(other than Sparidae)	20	D
0302899010	Japanese spanish mackerel(Scomberomorus niphonius)	20	C
0302899020	Puffers	20	C
0302899030	Pomfret	20	C
0302899040	Angler (Monkfish)	20	C
0302899090	Other	20	D
0302901000	Livers	20	C
0302902000	Roes	20	C
0303110000	Sockeye salmon (red salmon) (Oncorhynchus nerka)	10	D
0303120000	Other Pacific salmon(Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	10	D

HSK 2015	Description	Base Rate	Staging Category
0303130000	Atlantic salmon(<i>Salmo salar</i>) and Danube salmon(<i>Hucho hucho</i>)	10	D
0303140000	Trout(<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	10	E
0303190000	Other	10	D
0303230000	Tilapias(<i>Oreochromis spp.</i>)	10	B
0303240000	Catfish(<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	10	D
0303250000	Carp(<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>)	10	C
0303260000	Eels(<i>Anguilla spp.</i>)	10	F
0303290000	Other	10	E
0303310000	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	10	G
0303320000	Plaice (<i>Pleuronectes platessa</i>)	10	F
0303330000	Sole (<i>Solea spp.</i>)	10	D
0303340000	Turbots(<i>Psetta maxima</i>)	10	X
0303390000	Other	10	X
0303410000	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	10	F
0303420000	Yellowfin tunas (<i>Thunnus albacares</i>)	10	D
0303430000	Skipjack or stripe-bellied bonito	10	G
0303440000	Bigeye tunas (<i>Thunnus obesus</i>)	10	G
0303451000	Atlantic bluefin tunas(<i>Thunnus thynnus</i>)	10	D
0303452000	Pacific bluefin tunas(<i>Thunnus orientalis</i>)	10	D
0303460000	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	10	D
0303490000	Other	10	D
0303510000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10	F
0303530000	Sardines(<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella(<i>Sardinella spp.</i>), brisling or sprats(<i>Sprattus sprattus</i>)	10	X
0303540000	Mackerel(<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	10	X
0303550000	Jack and horse mackerel(<i>Trachurus</i>)	10	X

HSK 2015	Description	Base Rate	Staging Category
	spp.)		
0303560000	Cobia(Rachycentron canadum)	10	C
0303570000	Swordfish(Xiphias gladius)	10	D
0303630000	Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus)	10	D
0303640000	Haddock(Melanogrammus aeglefinus)	10	E
0303650000	Coalfish(Pollachius virens)	10	E
0303660000	Hake(Merluccius spp., Urophycis spp.)	10	D
0303670000	Alaska Pollack(Theragra chalcogramma)	22	X
0303680000	Blue whittings(Micromesistius poutassou, Micromesistius australis)	10	E
0303691000	Whip tail or hoki	10	D
0303699000	Other	22	X
0303810000	Dogfish and other sharks	10	E
0303821000	Rays	10	X
0303822000	Skates	10	F
0303830000	toothfish(Dissostichus spp)	10	F
0303840000	Sea bass(Dicentrarchus spp)	10	F
0303891000	Sable fish	10	C
0303892000	Hair tail	10	X
0303893010	Red horsehead fish(Branchiostegus Japonicus)	10	E
0303893090	Other	10	E
0303894000	Conger eel	10	D
0303895000	Yellow corvina	10	E
0303896000	Saury(including horn fish)	28	G
0303897000	Japanese spanish mackerel(Scomberomorus niphonius)	10	E
0303898000	Puffers	10	D
0303899010	White sea smelt	10	D
0303899020	Thorny head	10	C
0303899030	John dory	10	C
0303899040	Atka mackerel	10	C
0303899050	Rock fish(including pacific ocean perch)	10	G
0303899060	Angler(Monkfish)	10	D
0303899070	Hagfish(Pacific, Atlantic)	10	D
0303899080	Milk fish	10	C

HSK 2015	Description	Base Rate	Staging Category
0303899091	Croakers	28	X
0303899092	Sand lance	10	C
0303899093	Toothfish, other than Dissostichus spp.	10	C
0303899099	Other	10	E
0303901000	Livers	10	C
0303902010	Of alaska pollack	10	C
0303902090	Other	10	C
0304310000	Tilapias(Oreochromis spp.)	20	C
0304320000	Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	20	D
0304330000	Nile Perch(Lates niloticus)	20	D
0304390000	Other	20	F
0304410000	Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho)	20	D
0304420000	Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	20	D
0304431000	Plaice	20	G
0304439000	Other	20	F
0304440000	Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	20	D
0304450000	Swordfish(Xiphias gladius)	20	E
0304460000	Toothfish(Dissostichus spp.)	20	E
0304491000	Conger eel	20	F
0304492000	Bluefin tunas	20	D
0304499000	Other	20	F
0304511000	Fish surimi	20	F
0304519000	Other	20	E
0304521000	Fish surimi	20	D
0304529000	Other	20	D
0304531000	Fish surimi	20	D
0304539000	Other	20	D

HSK 2015	Description	Base Rate	Staging Category
0304541000	Fish surimi	20	D
0304549000	Other	20	D
0304551000	Fish surimi	20	E
0304559000	Other	20	E
0304591010	Fish surimi	20	F
0304591090	Other	20	F
0304592010	Fish surimi	20	G
0304592090	Other	20	G
0304593010	Fish surimi	20	D
0304593090	Other	20	D
0304599010	Fish surimi	20	F
0304599090	Other	20	F
0304610000	Tilapias(<i>Oreochromis</i> spp.)	10	C
0304620000	Catfish(<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	10	D
0304630000	Nile Perch(<i>Lates niloticus</i>)	10	D
0304690000	Other	10	F
0304710000	Cod(<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10	D
0304720000	Haddock(<i>Melanogrammus aeglefinus</i>)	10	E
0304730000	Coalfish(<i>Pollachius virens</i>)	10	D
0304740000	Hake(<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10	D
0304750000	Alaska Pollack(<i>Theragra chalcogramma</i>)	10	D
0304790000	Other	10	E
0304810000	Pacific salmon(<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon(<i>Salmo salar</i>) and Danube salmon(<i>Hucho hucho</i>)	10	D
0304820000	Trout(<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	10	D
0304831000	Plaice	10	F
0304839000	Other	10	F
0304840000	Swordfish(<i>Xiphias gladius</i>)	10	E
0304850000	Toothfish(<i>Dissostichus</i> spp.)	10	E

HSK 2015	Description	Base Rate	Staging Category
0304860000	Herrings(<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10	F
0304871000	Bluefin tunas	10	D
0304879000	Other	10	B
0304891000	Of conger-eel	10	F
0304892000	Of toothfish, other than <i>Dissostichus</i> spp.	10	E
0304893000	Of tilapia, other than <i>Oreochromis</i> spp.	10	E
0304894000	Of file fish	10	D
0304899000	Other	10	F
0304911000	Frozen fish surimi	10	E
0304919000	Other	10	E
0304921000	Frozen fish surimi	10	E
0304929000	Other	10	E
0304931000	Frozen fish surimi	10	F
0304939000	Other	10	E
0304941000	Frozen fish surimi	10	D
0304949000	Other	10	D
0304951000	Frozen fish surimi	10	D
0304959000	Other	10	E
0304991000	Frozen fish surimi	10	D
0304999000	Other	10	C
0305100000	Flours, meals and pellets of fish, fit for human consumption	20	C
0305201000	Livers	20	C
0305202000	Roes, dried	20	C
0305203000	Roes, smoked	20	C
0305204010	Of alaska pollack	20	D
0305204020	Of yellow corvina	20	F
0305204030	Of herrings	20	F
0305204090	Other	20	C
0305311000	Dried	20	F
0305312000	Salted or in brine	20	F
0305321000	Dried	20	E
0305322000	Salted or in brine	20	E
0305391000	Dried	20	F
0305392000	Salted or in brine	20	F
0305410000	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> ,	20	D

HSK 2015	Description	Base Rate	Staging Category
	Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)		
0305420000	Herrings (Clupea harengus, Clupea pallasii)	20	F
0305430000	Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	20	E
0305440000	Tilapias(Oreochromis spp.), catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels(Anguilla spp.), Nile perch(Lates niloticus) and snakeheads(Channa spp.)	20	F
0305491000	Anchovies	20	F
0305492000	Alaska pollack	20	D
0305499000	Other	20	F
0305510000	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	20	D
0305592000	Anchovy	20	X
0305593000	Alaska pollack	20	D
0305594000	Yellow corvina	20	F
0305595000	Puffers	20	D
0305596000	Sharp toothed eel	20	D
0305597000	Sand lance	20	D
0305598000	Blenny or gunnel, including juvenile white bait	20	E
0305599000	Other	20	F
0305610000	Herrings (Clupea harengus, Clupea pallasii)	20	F
0305620000	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	20	D
0305631000	Salt fermented anchovy	20	F
0305639000	Other	20	F
0305640000	Tilapias(Oreochromis spp.), catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp.,	20	F

HSK 2015	Description	Base Rate	Staging Category
	Cirrhinus spp., Mylopharyngodon piceus), eels(Anguilla spp.), Nile perch(Lates niloticus) and snakeheads(Channa spp.)		
0305691000	Salmon	20	D
0305692000	Trout	20	E
0305693000	Hair tail	20	F
0305694000	Sardines	20	F
0305695000	Mackerel	20	F
0305696000	Yellow corvina	20	F
0305697000	Horse mackerel	20	F
0305698000	Saury (including horn fish)	20	E
0305699000	Other	20	F
0305711000	Smoked	20	C
0305712000	Dried	20	C
0305713000	Salted or in brine	20	C
0305721000	Of cod(Gadus morhua, Gadus ogac, Gadus macrocephalus)	20	C
0305729000	Other	20	F
0305790000	Other	20	F
0306111000	Smoked	20	B
0306119000	Other	20	C
0306121010	In airtight containers	20	D
0306121020	Not in airtight containers	20	D
0306129000	Other	20	X
0306141011	In airtight containers	20	D
0306141012	Not in airtight containers	20	E
0306141090	Other	20	G
0306142010	Smoked	20	D
0306142090	Other	20	D
0306143010	Smoked	20	G
0306143090	Other	14	G
0306149010	Smoked	20	D
0306149090	Other	14	X
0306151000	Smoked	20	D
0306159000	Other	20	D
0306161010	Smoked	20	B
0306161090	Other	20	A
0306169010	Smoked	20	B

HSK 2015	Description	Base Rate	Staging Category
0306169090	Other	20	A
0306171010	Smoked	20	B
0306171090	Other	20	E
0306179010	Smoked	20	B
0306179090	Other	20	See Appendix 2-B-1 of the Schedule of Korea
0306191000	Smoked	20	C
0306199000	Other	20	D
0306211000	Smoked	20	G
0306219000	Other	20	F
0306221010	In airtight containers	20	C
0306221020	Not in airtight containers	20	C
0306229000	Other	20	D
0306241010	Blue crab	20	G
0306241020	Snow crab	20	X
0306241090	Other	20	X
0306242000	Dried	20	D
0306243000	Salted or in brine	20	D
0306244011	In airtight containers	20	D
0306244012	Not in airtight containers	20	C
0306244090	Other	20	C
0306251000	Live, fresh or chilled	20	D
0306252000	Dried	20	C
0306253000	Salted or in brine	20	D
0306254000	Smoked	20	C
0306261000	Live, fresh or chilled	20	F
0306262000	Dried	20	E
0306263000	Salted or in brine	35% or 236won/kg whichever is the greater	E
0306264000	Smoked	20	F
0306271000	Live, fresh or chilled	20	E
0306272000	Dried	20	E
0306273000	Salted or in brine	35% or 236won/kg whichever is the greater	E
0306274000	Smoked	20	F
0306291000	Live, fresh or chilled	20	D
0306292000	Dried	20	D

HSK 2015	Description	Base Rate	Staging Category
0306293000	Salted or in brine	20	D
0306294000	Smoked	20	C
0307111010	For seed	0	A
0307111090	Other	5	F
0307119000	Other	20	F
0307191000	Frozen	20	F
0307192000	Dried	20	F
0307193000	Salted or in brine	20	F
0307194000	Smoked	20	F
0307210000	Live, fresh or chilled	20	D
0307291000	Frozen	20	D
0307292000	Dried	20	D
0307293000	Salted or in brine	20	D
0307294000	Smoked	20	D
0307310000	Live, fresh or chilled	20	E
0307391000	Frozen	20	F
0307392000	Dried	20	E
0307393000	Smoked	20	E
0307399000	Other	20	E
0307411000	Cuttle fish	10	C
0307412000	Squid	10	F
0307491010	Cuttle fish	10	C
0307491020	Squid	22	X
0307492000	Salted or in brine	10	F
0307493000	Dried	10	X
0307494010	Cuttle fish	20	C
0307494020	Squid	20	F
0307511000	Poulp squid	20	D
0307512000	Webfoot Octopus	20	E
0307519000	Other	20	E
0307591010	Octopus	20	G
0307591020	Poulp squid	20	F
0307591030	Webfoot octopus	20	F
0307591090	Other	20	F
0307592000	Dried	20	F
0307593000	Smoked	20	E
0307599000	Other	20	F

HSK 2015	Description	Base Rate	Staging Category
0307601000	Smoked	20	C
0307609000	Other	20	E
0307711010	Hard clams spat	20	C
0307711090	Other	20	C
0307712010	For seed	0	A
0307712090	Other	20	C
0307713000	Cockles	20	C
0307714000	Baby clams	20	C
0307719000	Other	20	F
0307791010	Cockles	20	D
0307791020	Hen clams	20	D
0307791030	Baby clams	20	D
0307791040	Ark shell	20	D
0307791090	Other	20	F
0307792010	Hen clams	20	C
0307792020	Baby clams	20	C
0307792090	Other	20	F
0307793010	Hen clams	20	C
0307793020	Baby clams	20	C
0307793090	Other	20	F
0307794011	In airtight containers	20	C
0307794019	Not in airtight containers	20	C
0307794090	Other	20	C
0307810000	Live, fresh or chilled	20	E
0307891000	Frozen	20	F
0307892000	Dried	20	E
0307893000	Salted or in brine	20	E
0307894000	Smoked	20	E
0307911000	Top shells	20	F
0307912010	For seed	0	A
0307912090	Other	20	C
0307913000	Adductors of shell fish	20	D
0307914000	Marsh clams	20	C
0307919000	Other	20	E
0307991100	Adductors of shell fish	20	D
0307991200	Top shells	20	F
0307991900	Other	20	F

HSK 2015	Description	Base Rate	Staging Category
0307992100	Adductors of shell fish	20	D
0307992900	Other	20	E
0307993100	Top shells	20	F
0307993900	Other	20	E
0307994110	In airtight containers	20	E
0307994120	Not in airtight containers	20	C
0307994900	Other	20	E
0308110000	Live, fresh or chilled	20	D
0308191000	Frozen	20	C
0308192000	Dried	20	E
0308193000	Salted or in brine	20	D
0308194000	Smoked	20	C
0308210000	Live, fresh or chilled	20	C
0308291000	Frozen	20	C
0308292000	Dried	20	C
0308293000	Salted or in brine	20	C
0308294000	Smoked	20	C
0308301000	Live, fresh or chilled	20	C
0308302000	Frozen	20	C
0308303000	Dried	20	C
0308304000	Salted or in brine	20	C
0308305000	Smoked	20	C
0308901011	For seed	0	A
0308901019	Other	20	C
0308901090	Other	20	C
0308902010	Sea-squirts	20	C
0308902090	Other	20	C
0308903010	Sea-squirts	20	C
0308903090	Other	20	C
0308904000	Salted or in brine	20	C
0308905000	Smoked	20	C
0401100000	Of a fat content, by weight, not exceeding 1 %	36	X
0401200000	Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	36	X
0401401000	Frozen cream	36	X
0401409000	Other	36	X

HSK 2015	Description	Base Rate	Staging Category
0401501000	Frozen cream	36	X
0401509000	Other	36	X
0402101010	Skim milk powder	176	X
0402101090	Other	176	X
0402109000	Other	176	X
0402211000	Whole milk powder	176	X
0402219000	Other	176	X
0402290000	Other	176	X
0402911000	Unsweetened evaporated milk	89	X
0402919000	Other	89	X
0402991000	Sweetened evaporated milk	89	X
0402999000	Other	89	X
0403101000	Fluid	36	F
0403102000	Frozen	36	F
0403109000	Other	36	F
0403901000	Butter milk	89	X
0403902000	Curdled milk and cream	36	X
0403903000	Kephir	36	X
0403909000	Other fermented or acidified milk and cream	36	X
0404101011	For feeding	49.5	X
0404101019	Other	49.5	X
0404101091	For feeding	49.5	X
0404101099	Other	49.5	X
0404102111	For feeding	49.5	X
0404102119	Other	49.5	X
0404102121	For feeding	49.5	X
0404102129	Other	49.5	X
0404102131	For feeding	49.5	X
0404102139	Other	49.5	X
0404102191	For feeding	49.5	X
0404102199	Other	49.5	X
0404102910	For feeding	49.5	X
0404102990	Other	49.5	X
0404901000	Of a fat content, by weight, not exceeding 1.5 %	36	X
0404902000	Of a fat content, by weight, exceeding 1.5 %	36	X
0405100000	Butter	89	X

HSK 2015	Description	Base Rate	Staging Category
0405200000	Dairy spreads	8	X
0405900000	Other	89	X
0406101010	Mozzarella cheese	36	X
0406101020	Cream cheese	36	X
0406101090	Other	36	X
0406102000	Curd	36	X
0406200000	Grated or powdered cheese, of all kinds	36	X
0406300000	Processed cheese, not grated or powdered	36	X
0406400000	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	36	X
0406901000	Cheddar cheese	36	X
0406902000	Gouda cheese	36	X
0406903000	Camembert cheese	36	X
0406904000	Emmental cheese	36	X
0406909000	Other	36	X
0407110000	Of fowls of the species <i>Gallus domesticus</i>	27	G
0407190000	Other	27	F
0407210000	Of fowls of the species <i>Gallus domesticus</i>	27	E
0407290000	Other	27	E
0407900000	Other	27	E
0408110000	Dried	27	X
0408190000	Other	27	X
0408910000	Dried	27	E
0408991000	Of fowls of the species <i>Gallus domesticus</i>	41.6	X
0408999000	Other	27	X
0409000000	Natural honey.	243% or 1,864won/kg whichever is the greater	X
0410001000	Turtles' eggs	8	C
0410002000	Edible-nest Swiftlet' nests	8	C
0410003000	Royal jelly	8	C
0410009000	Other	8	C
0501000000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	3	A
0502100000	Pigs', hogs' or boars' bristles and hair and waste thereof	3	A
0502902000	Goat hair	3	A

HSK 2015	Description	Base Rate	Staging Category
0502909000	Other	3	A
0504001010	Of bovine	27	X
0504001021	For sausage casing	27	X
0504001029	Other	27	X
0504001031	For sausage casing	27	X
0504001039	Other	27	X
0504001090	Other	27	X
0504002000	Bladders	27	F
0504003000	Stomachs	27	X
0505100000	Feathers of a kind used for stuffing; down	3	C
0505901000	Powder of feathers	5	C
0505909000	Other	5	C
0506100000	Ossein and bones treated with acid	3	A
0506901010	Of tigers	3	A
0506901020	Of bovine animals	9	C
0506901090	Other	3	A
0506902000	Powder of bones	25.6	G
0506909000	Other	3	A
0507101000	Ivory of elephant	8	C
0507102000	Rhinoceros horns	8	C
0507109000	Other	8	C
0507901110	In whole	20	X
0507901190	Other	20	X
0507901200	Antlers	20	X
0507902010	Tortoise shells and plates	8	C
0507902020	Whalebone and whalebone hair	8	C
0507902030	Pangolin shells and scales	8	C
0507902040	Hooves and claws (including nails)	8	C
0507902090	Other	8	C
0508001000	Coral	8	C
0508002010	Mother of pearl shells	8	C
0508002020	Abalone shells	8	E
0508002030	Oyster shells	8	C
0508002040	Snail shells	8	F
0508002050	Trochus shells	8	C
0508002060	Agoya shells	8	C

HSK 2015	Description	Base Rate	Staging Category
0508002070	Fresh water shells (Megalonaiasnervosa, Amblemaplicata, Quadrula quadrula spp.)	8	C
0508002090	Other	8	C
0508009000	Other	8	C
0510001000	Ambergris	8	F
0510002000	Castoreum	8	F
0510003000	Musk	8	F
0510004000	Ox bezoar	8	F
0510005000	Pteropi faeces	8	F
0510009010	Pancreas	8	C
0510009020	Bile	8	C
0510009030	Gecko	8	C
0510009090	Other	8	F
0511100000	Bovine semen	0	A
0511911010	Brine shrimp eggs	8	C
0511911090	Other	8	C
0511912000	Fish waste	5	C
0511919000	Other	8	C
0511991000	Animal blood	8	C
0511992010	Swine semen	0	A
0511992090	Other	0	A
0511993010	Of bovine	18	A
0511993020	Of swine	18	A
0511993090	Other	0	A
0511994000	Sinews and tendons	18	F
0511995011	Dressed	3	A
0511995019	Other	3	A
0511995020	Horsehair waste	3	A
0511996000	Natural sponges of animal origin	8	C
0511999010	Silkworm eggs	18	F
0511999020	Chrysalis of silk worm	8	C
0511999030	Dead animals, other than products of dead animals of Chapter 3	8	C
0511999040	Paring and similar waste of rawhides or skins	8	C
0511999090	Other	8	C
0601101000	Of tulips	8	F

HSK 2015	Description	Base Rate	Staging Category
0601102000	Of lilies	4	F
0601103000	Of dahlias	8	F
0601104000	Of hyacinthus	8	F
0601105000	Of gladiolus	8	C
0601106000	Of iris	8	F
0601107000	Of freesias	8	F
0601108000	Of narcissus	8	C
0601109000	Other	8	C
0601201000	Of tulips	8	F
0601202000	Of lilies	8	E
0601203000	Of dahlias	8	F
0601204000	Of hyacinthus	8	F
0601205000	Of gladiolus	8	C
0601206000	Chicory plants and roots	8	C
0601207000	Of iris	8	F
0601208000	Of freesias	8	F
0601209010	Of narcissus	8	C
0601209090	Other	8	C
0602101000	Of fruit trees	8	G
0602109000	Other	8	E
0602201000	Apple trees	18	A
0602202000	Pear trees	18	A
0602203000	Peach trees	18	A
0602204000	Grape vines	8	A
0602205000	Persimmon trees	8	A
0602206000	Citrus trees	18	A
0602207010	Chestnut trees	8	F
0602207020	Walnut trees	8	F
0602207030	Korean pine trees	8	F
0602209000	Other	8	F
0602300000	Rhododendrons and azaleas, grafted or not	8	E
0602400000	Roses, grafted or not	8	G
0602901010	Orchids or orchises	8	F
0602901020	Carnations	8	H
0602901030	Guzmania empire	8	C
0602901040	Gypsophilas	8	H

HSK 2015	Description	Base Rate	Staging Category
0602901050	Chrysanthemums	8	H
0602901060	Cactus	8	F
0602901090	Other	8	E
0602902011	For bonsai	8	F
0602902019	Other	8	F
0602902020	Larch trees	8	F
0602902030	Cryptomeria	8	F
0602902040	Japanese cypress	8	F
0602902050	Rigi-taeda	8	F
0602902061	For bonsai	8	F
0602902069	Other	8	E
0602902071	For bonsai	8	F
0602902079	Other	8	H
0602902081	For bonsai	8	F
0602902089	Other	8	F
0602902091	For bonsai	8	E
0602902099	Other	8	E
0602909010	Peony trees	8	F
0602909020	Camellia trees	8	F
0602909030	Mulberry trees	18	F
0602909040	Mushroom spawn	8	F
0602909090	Other	8	C
0603110000	Roses	25	G
0603120000	Carnations	25	G
0603131000	Cymbidiums	25	G
0603132000	Phalaenopsis	25	G
0603139000	Other	25	G
0603140000	Chrysanthemums	25	X
0603150000	Lilies(Lilium spp.)	25	H
0603191000	Tulips	25	G
0603192000	Gladiolus	25	X
0603194000	Gypsophila	25	X
0603199000	Other	25	G
0603900000	Other	25	H
0604201000	Mosses and lichens	8	H
0604202010	Leaves of ginkgos	8	X
0604202090	Other	8	G

HSK 2015	Description	Base Rate	Staging Category
0604209000	Other	8	C
0604901000	Mosses and lichens	8	H
0604909000	Other	8	G
0701100000	For seed	304	X
0701900000	Other	304	X
0702000000	Tomatoes, fresh or chilled.	45	H
0703101000	Onions	135% or 180won/kg whichever is the greater	X
0703102000	Shallots	27	X
0703201000	Peeled	360% or 1,800won/kg whichever is the greater	X
0703209000	Other	360% or 1,800won/kg whichever is the greater	X
0703901000	Leeks	27	G
0703909000	Other	27	F
0704100000	Cauliflowers and headed broccoli	27	G
0704200000	Brussels sprouts	27	X
0704901000	Cabbages	27	X
0704902000	Chinese cabbages	27	X
0704909000	Other	27	X
0705110000	Cabbage lettuce (head lettuce)	45	X
0705190000	Other	45	G
0705210000	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	8	E
0705290000	Other	8	F
0706101000	Carrots	30% or 134won/kg, whichever is the greater	G
0706102000	Turnips	27	X
0706901000	Radishes	30	G
0706902000	Wasabi and horseradishes	27	F
0706903000	Codonopsis	27	X
0706904000	<i>Platycodon grandiflorum</i>	27	X
0706909000	Other	27	G
0707000000	Cucumbers and gherkins, fresh or chilled.	27	H
0708100000	Peas (<i>Pisum sativum</i>)	27	G
0708200000	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	27	G
0708900000	Other leguminous vegetables	27	H

HSK 2015	Description	Base Rate	Staging Category
0709200000	Asparagus	27	X
0709300000	Aubergines (egg-plants)	27	E
0709400000	Celery other than celeriac	27	G
0709517000	Cultivated mushrooms (Agaricus bisporus)	30	F
0709519000	Other	30	F
0709591000	Pine mushrooms	30	X
0709592000	Oak mushrooms	40% or 1,625won/kg whichever is the greater	X
0709593000	Ling chiu mushrooms	30	F
0709594010	King oyster mushrooms	30	F
0709594090	Other	30	F
0709595000	Winter mushrooms	30	F
0709596000	Truffles	27	X
0709599000	Other	30	F
0709601000	Sweet peppers (bell type)	270% or 6,210won/kg whichever is the greater	X
0709609000	Other	270% or 6,210won/kg whichever is the greater	X
0709700000	Spinach, New Zealand spinach and orache spinach (garden spinach)	27	G
0709910000	Globe artichokes	27	E
0709920000	Olives	27	F
0709930000	Pumpkins, squash and gourds(Cucurbita spp.)	27	H
0709991000	Bracken	30	X
0709992000	Flowering ferns	27	X
0709999000	Other	27	H
0710100000	Potatoes	27	F
0710210000	Peas (Pisum sativum)	27	G
0710220000	Beans (Vigna spp., Phaseolus spp.)	27	G
0710290000	Other	27	D
0710300000	Spinach, New Zealand spinach and orache spinach (garden spinach)	27	E
0710400000	Sweet corn	30	F
0710801000	Onions	27	X
0710802000	Garlic	27	X
0710803000	Bamboo shoots	27	X
0710804000	Carrots	27	E

HSK 2015	Description	Base Rate	Staging Category
0710805000	Bracken	30	X
0710806000	Pine mushrooms	27	X
0710807000	Fruits of the genus Capsicum or of the genus Pimenta	27	X
0710808010	Aster(Aster Scaber Thunb., Aster Tataricus L. f., Ligularia Fischeri (Ledeb.) Turcz., Solidago Virgaurea Subsp. Asiatica Kitam. ex Hara var. Asiatica)	27	D
0710808020	Korean thistle(Cirsium Setidens (Dunn) Nakai)	27	D
0710809000	Other	27	E
0710900000	Mixtures of vegetables	27	H
0711200000	Olives	27	C
0711400000	Cucumbers and gherkins	30	X
0711510000	Mushrooms of the genus Agaricus	30	C
0711591000	Truffles	27	X
0711599000	Other	30	C
0711901000	Garlic	360% or 1,800won/kg whichever is the greater	X
0711903000	Bamboo shoots	27	X
0711904000	Carrots	30	G
0711905010	Bracken	30	X
0711905020	Flowering ferns	27	X
0711905091	Fruits of the genus capsicum or of the genus pimenta	270% or 6,210won/kg whichever is the greater	X
0711905099	Other	27	X
0711909000	Mixtures of vegetables	27	X
0712200000	Onions	135% or 180won/kg whichever is the greater	X
0712311000	Cultivated mushrooms (Agaricus bisporus)	30	E
0712319000	Other	30% or 1,218won/kg, whichever is the greater	E
0712320000	Wood ears (Auricularia spp.)	30% or 1,218won/kg, whichever is the greater	X
0712330000	Jelly fungi (Tremella spp.)	30% or 1,218won/kg, whichever is the greater	E
0712391010	Pine mushrooms	30	X
0712391020	Oak mushrooms	40% or 1,625won/kg whichever is the greater	X

HSK 2015	Description	Base Rate	Staging Category
0712391030	Ling chiu mushrooms	30% or 842won/kg, whichever is the greater	E
0712391040	Oyster mushrooms	30	E
0712391050	Winter mushrooms	30	E
0712391090	Other	30% or 1,218won/kg, whichever is the greater	E
0712392000	Truffles	27	X
0712901000	Garlic	360% or 1,800won/kg whichever is the greater	X
0712902010	Bracken	30% or 1,807won/kg, whichever is the greater	X
0712902020	Radishes	30	X
0712902030	Welsh onions	30% or 1,159won/kg, whichever is the greater	X
0712902040	Carrots	30% or 864won/kg, whichever is the greater	F
0712902050	Pumpkins	30	X
0712902060	Cabbages	30	G
0712902070	Taro stems	30	F
0712902080	Sweet potato stems	30	F
0712902091	Sweet corn for seeds	370	X
0712902092	Sweet corn, excluding those for seeds	370	X
0712902093	Potatoes	27	X
0712902094	Flowering ferns	30% or 1,446won/kg, whichever is the greater	X
0712902095	Codonopsis	30	X
0712902096	Aster(Aster Scaber Thunb., Aster Tataricus L. f., Ligularia Fischeri (Ledeb.) Turcz., Solidago Virgaurea Subsp. Asiatica Kitam. ex Hara var. Asiatica)	30	X
0712902097	Korean thistle(Cirsium Setidens (Dunn) Nakai)	30	X
0712902099	Other	30	X
0712909000	Mixtures of vegetables	27	X
0713101000	For seed	27	F
0713102000	For feeding	0	A
0713109000	Other	27	F
0713200000	Chickpeas (garbanzos)	27	X

HSK 2015	Description	Base Rate	Staging Category
0713311000	For seed	607.5	X
0713319000	Other	607.5	X
0713321000	For seed	420.8	X
0713329000	Other	420.8	X
0713331000	For seed	27	X
0713339000	Other	27	E
0713340000	Bambara beans(Vigna subterranea or Voandzeia subterranea)	27	X
0713350000	Cow peas(Vigna unguiculata)	27	E
0713390000	Other	27	E
0713400000	Lentils	27	F
0713500000	Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	27	F
0713600000	Pigeon peas(Cajanus cajan)	27	E
0713900000	Other	27	C
0714101000	Fresh	887.4	E
0714102010	Chips	887.4	E
0714102020	Pellets	887.4	E
0714102090	Other	887.4	C
0714103000	Chilled	887.4	C
0714104000	Frozen	45	D
0714201000	Fresh	385% or 338won/kg whichever is the greater	X
0714202000	Dried	385	X
0714203000	Chilled	385	X
0714204000	Frozen	45	X
0714209000	Other	385	X
0714301000	Frozen	45	X
0714309000	Other	385	H
0714401000	Frozen	45	X
0714409000	Other	385	X
0714501000	Frozen	45	X
0714509000	Other	385	X
0714901010	Frozen	45	X
0714901090	Other	18	X
0714909010	Frozen	45	X
0714909090	Other	385	X

HSK 2015	Description	Base Rate	Staging Category
0801110000	Desiccated	30	G
0801120000	In the inner shell(endocarp)	30	E
0801190000	Other	30	E
0801210000	In shell	30	G
0801220000	Shelled	30	X
0801310000	In shell	8	E
0801320000	Shelled	8	E
0802110000	In shell	8	G
0802120000	Shelled	8	G
0802210000	In shell	8	E
0802220000	Shelled	8	E
0802310000	In shell	45	X
0802320000	Shelled	30	X
0802410000	In shell	219.4% or 1,470won/kg whichever is the greater	X
0802420000	Shelled	219.4% or 1,470won/kg whichever is the greater	X
0802510000	In shell	30	F
0802520000	Shelled	30	F
0802610000	In shell	30	E
0802620000	Shelled	30	F
0802700000	kola nuts(Cola spp.)	30	X
0802800000	Areca nuts	30	F
0802901010	In shell	566.8% or 2,664won/kg whichever is the greater	X
0802901020	Shelled	566.8% or 2,664won/kg whichever is the greater	X
0802902010	In shell	27.0% or 803won/kg whichever is the greater	X
0802902020	Shelled	27.0% or 803won/kg whichever is the greater	X
0802909000	Other	30	X
0803100000	Plantains	30	C
0803900000	Other	30	C

HSK 2015	Description	Base Rate	Staging Category
0804100000	Dates	30	G
0804200000	Figs	30	F
0804300000	Pineapples	30	D
0804400000	Avocados	30	H
0804501000	Guavas	30	X
0804502000	Mangoes	30	H
0804503000	Mangosteens	30	X
0805100000	Oranges	50	X
0805201000	Korean citrus	144	X
0805209000	Other	144	X
0805400000	Grapefruit, including pomelos	30	G
0805501000	Lemons (Citrus limon, Citrus limonum)	30	H
0805502010	Citrus aurantifolia	30	X
0805502020	Citrus latifolia	144	X
0805900000	Other	144	X
0806100000	Fresh	45	X
0806200000	Dried	21	G
0807110000	Watermelons	45	E
0807190000	Other	45	E
0807200000	Papaws (papayas)	30	D
0808100000	Apples	45	X
0808300000	Pears	45	X
0808400000	Quinces	45	F
0809100000	Apricots	45	F
0809210000	Sour cherries(Prunus cerasus)	24	G
0809290000	Other	24	G
0809300000	Peaches, including nectarines	45	X
0809401000	Plums	45	F
0809402000	Sloes	45	F
0810100000	Strawberries	45	X
0810200000	Raspberries, blackberries, mulberries and loganberries	45	G
0810300000	Black, white or red currants and gooseberries	45	F
0810400000	Cranberries, bilberries and other fruits of the genus Vaccinium	45	G
0810500000	Kiwifruit	45	F
0810600000	Durians	45	G

HSK 2015	Description	Base Rate	Staging Category
0810701000	Sweet persimmons	45	X
0810709000	Other	50	X
0810903000	Jujubes	611.5% or 5,800won/kg, whichever is the greater	X
0810905000	Mumes	50	X
0810909000	Other	45	E
0811100000	Strawberries	30	X
0811200000	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	30	G
0811901000	Chestnuts	30	X
0811902000	Jujubes	30	X
0811903000	Pine-nuts	30	X
0811909000	Other	30	G
0812100000	Cherries	30	F
0812901000	Strawberries	30	X
0812909000	Other	30	G
0813100000	Apricots	45	F
0813200000	Prunes	18	F
0813300000	Apples	45	X
0813401000	Persimmons	50	X
0813402000	Jujubes	611.5% or 5,800won/kg whichever is the greater	X
0813409000	Other	45	X
0813500000	Mixtures of nuts or dried fruits of this Chapter	45	X
0814001000	Peel of citrus fruit	30	F
0814002000	Peel of melons (including watermelons)	30	F
0901110000	Not decaffeinated	2	A
0901120000	Decaffeinated	2	A
0901210000	Not decaffeinated	8	A
0901220000	Decaffeinated	8	A
0901901000	Coffee husks and skins	3	A
0901902000	Coffee substitutes containing coffee	8	A
0902100000	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	513.6	X

HSK 2015	Description	Base Rate	Staging Category
0902200000	Other green tea (not fermented)	513.6	X
0902300000	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	40	E
0902400000	Other black tea (fermented) and other partly fermented tea	40	F
0903000000	Maté.	25	E
0904110000	Neither crushed nor ground	8	C
0904120000	Crushed or ground	8	G
0904210000	Dried, neither crushed nor ground	270% or 6,210won/kg whichever is the greater	X
0904220000	Crushed or ground	270% or 6,210won/kg whichever is the greater	X
0905100000	Neither crushed nor ground	8	C
0905200000	Crushed or ground	8	A
0906110000	Cinnamon(Cinnamomum zeylanicum Blume)	8	F
0906191000	Cinnamon, other than Cinnamomum zeylanicum Blume	8	C
0906192000	Cinnamon tree flowers	8	C
0906201000	Cinnamon	8	F
0906202000	Cinnamon tree flowers	8	F
0907100000	Neither crushed nor ground	8	C
0907200000	Crushed or ground	8	C
0908110000	Neither crushed nor ground	8	G
0908120000	Crushed or ground	8	G
0908210000	Neither crushed nor ground	8	C
0908220000	Crushed or ground	8	A
0908310000	Neither crushed nor ground	8	C
0908320000	Crushed or ground	8	A
0909210000	Neither crushed nor ground	8	C
0909220000	Crushed or ground	8	A
0909310000	Neither crushed nor ground	8	C
0909320000	Crushed or ground	8	A
0909611000	Seeds of anise or badian	8	C
0909612000	Seeds of caraway	8	C
0909613000	Seeds of fennel and juniper berries	8	C
0909621000	Seeds of anise or badian	8	A
0909622000	Seeds of caraway	8	C

HSK 2015	Description	Base Rate	Staging Category
0909623000	Seeds of fennel and juniper berries	8	C
0910111000	Fresh or chilled	377.3% or 931won/kg whichever is the greater	X
0910112000	Dried	377.3% or 931won/kg whichever is the greater	X
0910119000	Other	377.3% or 931won/kg whichever is the greater	X
0910121000	Fresh or chilled	377.3% or 931won/kg whichever is the greater	X
0910122000	Dried	377.3% or 931won/kg whichever is the greater	G
0910129000	Other	377.3% or 931won/kg whichever is the greater	X
0910200000	Saffron	8	C
0910300000	Turmeric (curcuma)	8	F
0910911000	Curry	8	F
0910919000	Other	8	F
0910991000	Thyme; bay leaves	8	G
0910999000	Other	8	F
1001110000	Seed	3	B
1001190000	Other	3	A
1001911000	Meslin	3	B
1001919000	Other	1.8	A
1001991010	Meslin	3	A
1001991090	Other	0	A
1001992010	Meslin	3	A
1001992090	Other	1.8	A
1001999010	Meslin	3	A
1001999090	Other	1.8	A
1002100000	Seed	108.7	F
1002900000	Other	3	A
1003101000	Malting barley	513	X
1003102000	Unhulled barley	324% or 326won/kg whichever is the greater	X
1003103000	Naked barley	299.7% or 361won/kg whichever is the greater	X
1003109000	Other	299.7	X

HSK 2015	Description	Base Rate	Staging Category
1003901000	Malting barley	513	X
1003902000	Unhulled barley	324% or 326won/kg whichever is the greater	X
1003903000	Naked barley	299.7% or 361won/kg whichever is the greater	X
1003909000	Other	299.7	X
1004100000	Seed	554.8	F
1004900000	Other	3	A
1005100000	For seed	328	X
1005901000	For feeding	328	F
1005902000	Popcorn	630	X
1005909000	Other	328	X
1006100000	Rice in the husk (paddy or rough)	513	Y
1006201000	Nonglutinous	513	Y
1006202000	Glutinous	513	Y
1006301000	Nonglutinous	513	Y
1006302000	Glutinous	513	Y
1006400000	Broken rice	513	Y
1007100000	Seed	779.4	X
1007900000	Other	3	A
1008100000	Buckwheat	256.1	X
1008211000	Foxtail millet(<i>Setaria italica</i>)	18	E
1008219000	Other	3	A
1008291000	Foxtail millet(<i>Setaria italica</i>)	3	A
1008299000	Other	3	A
1008300000	Canary seeds	3	A
1008400000	Fonio(<i>Digitaria</i> spp.)	800.3	X
1008500000	Quinoa(<i>Chenopodium quinoa</i>)	800.3	X
1008600000	Triticale	800.3	X
1008900000	Other cereals	800.3	X
1101001000	Of wheat	3	B
1101002000	Of meslin	5	B
1102200000	Maize (corn) flour	5	B
1102901000	Barley flour	260	X
1102902000	Rice flour	513	Y
1102903000	Rye flour	5	B
1102909000	Other	800.3	X

HSK 2015	Description	Base Rate	Staging Category
1103110000	Of wheat	288.2	X
1103130000	Of maize (corn)	162.9	X
1103191000	Of barley	260	X
1103192000	Of oats	554.8	X
1103193000	Of rice	513	Y
1103199000	Other	800.3	X
1103201000	Of wheat	288.2	X
1103202000	Of rice	513	Y
1103203000	Of barley	260	X
1103209000	Other	800.3	X
1104120000	Of oats	554.8	X
1104191000	Of rice	513	Y
1104192000	Of barley	233	X
1104199000	Other	800.3	X
1104220000	Of oats	554.8	X
1104230000	Of maize (corn)	167	X
1104291000	Of coicis semen	800.3	X
1104292000	Of barley	126	X
1104299000	Other	800.3	X
1104301000	Of rice	5	X
1104309000	Other	5	X
1105100000	Flour, meal and powder	304	X
1105200000	Flakes, granules and pellets	304	X
1106100000	Of the dried leguminous vegetables of heading 07.13	8	F
1106201000	Of arrow roots	8	F
1106209000	Other	8	F
1106300000	Of the products of Chapter 8	8	F
1107100000	Not roasted	269	X
1107201000	Smoked	269	X
1107209000	Other	27	F
1108110000	Wheat starch	50.9	X
1108121000	For food	226	X
1108129000	Other	226	X
1108130000	Potato starch	455	X
1108141000	For food	455	X
1108149000	Other	455	X

HSK 2015	Description	Base Rate	Staging Category
1108191000	Of sweet potato	241.2	X
1108199000	Other	800.3	X
1108200000	Inulin	800.3	X
1109000000	Wheat gluten, whether or not dried.	8	F
1201101000	For bean sprouts	487% or 956won/kg whichever is the greater	X
1201109000	Other	487% or 956won/kg whichever is the greater	X
1201901000	For soya beans oil and oil cake	487% or 956won/kg whichever is the greater	X
1201902000	For feeding	487% or 956won/kg whichever is the greater	X
1201903000	For bean sprouts	487% or 956won/kg whichever is the greater	X
1201909000	Other	487% or 956won/kg whichever is the greater	X
1202301000	In shell	230.5	X
1202302000	Shelled, whether or not broken	230.5	X
1202410000	In shell	230.5	X
1202420000	Shelled, whether or not broken	230.5	X
1203000000	Copra.	3	A
1204000000	Linseed, whether or not broken.	3	A
1205101000	Seeds for fodder planting	0	A
1205109000	Other	10	E
1205901000	Seeds for fodder planting	0	A
1205909000	Other	10	E
1206000000	Sunflower seeds, whether or not broken.	25	F
1207100000	Palm nuts and kernels	3	A
1207210000	Seed	3	A
1207291000	For feeding	2	A
1207299000	Other	3	A
1207300000	Castor oil seeds	3	A
1207400000	Sesamum seeds	630% or 6,660won/kg whichever is the greater	X
1207500000	Mustard seeds	3	A
1207600000	Safflower(Carthamus tinctorius) seeds	3	A

HSK 2015	Description	Base Rate	Staging Category
1207700000	Melon seeds	3	A
1207910000	Poppy seeds	3	A
1207991000	Perilla seeds	40% or 410won/kg, whichever is the greater	X
1207992000	Shea nuts (Karite nuts)	3	A
1207999000	Other	3	A
1208100000	Of soya beans	3	A
1208900000	Other	3	A
1209100000	Sugar beet seeds	0	A
1209210000	Lucerne(alfalfa) seeds	0	A
1209220000	Clover(Trifolium spp.) seeds	0	A
1209230000	Fescue seeds	0	A
1209240000	Kentucky blue grass(Poa pratensis L.) seeds	0	A
1209250000	Rye grass(Lolium multiflorum Lam., Lolium perenne L.) seeds	0	A
1209291000	Lupine seed	0	A
1209292000	Sudan grass seed	0	A
1209293000	Orchard grass seeds	0	A
1209294000	Timothy grass seed	0	A
1209299000	Other	0	A
1209300000	Seeds of herbaceous plants cultivated principally for their flowers	0	A
1209911010	Onion seeds	0	A
1209911090	Other	0	A
1209912000	Radish seeds	0	A
1209913000	Seeds of chili peppers or sweet peppers(Capsicum annuum)	0	A
1209914000	Cabbage seeds	0	A
1209915000	Tomato seeds	0	A
1209919000	Other	0	A
1209991010	Seeds of oak	0	A
1209991090	Other	0	A
1209992000	Seeds of fruit trees	0	A
1209993000	Tobacco seed	0	A
1209994000	Lawn seed	0	A
1209999000	Other	0	A
1210100000	Hop cones, neither ground nor powdered nor in the form of pellets	30	X

HSK 2015	Description	Base Rate	Staging Category
1210201000	Hop cones	30	X
1210202000	Lupulin	30	X
1211201110	Wild-cultivated ginseng	222.8	X
1211201190	Other	222.8	X
1211201211	Major roots	222.8	X
1211201219	Other	222.8	X
1211201291	Major roots	222.8	X
1211201299	Other	222.8	X
1211201311	Major roots	754.3	X
1211201319	Other	754.3	X
1211201391	Major roots	754.3	X
1211201399	Other	754.3	X
1211202110	Powder	18	X
1211202120	Tablet or capsule	18	X
1211202190	Other	18	X
1211202210	Powder	754.3	X
1211202220	Tablet or capsule	754.3	X
1211202290	Other	754.3	X
1211209100	Leaves and stems of ginseng	754.3	X
1211209200	Ginseng seed	754.3	X
1211209900	Other	754.3	X
1211300000	Coca leaf	8	C
1211400000	Poppy straw	8	C
1211901000	Aconiti tuber	8	F
1211902000	Coptidis rhizoma	8	F
1211903000	Polygalae radix	8	F
1211904000	Fritillariae roylei bulbus	8	F
1211905000	Eucommiae cortex	8	F
1211906000	Liquorice roots	8	F
1211909010	Amomi semen	8	F
1211909020	Zizyphi semen	8	F
1211909030	Quisqualis fructus	8	F
1211909040	Longanae arillus	8	F
1211909050	Crataegi fructus	8	F
1211909060	Nelumbo semen	8	F
1211909070	Pepper mint	8	F
1211909080	Japanese pepper	8	F

HSK 2015	Description	Base Rate	Staging Category
1211909091	Dried platycodon grandiflorum	8	X
1211909092	Barbary wolfberry fruit (Lycium chinese Mill)	8	F
1211909093	Chinese magnolia fruit(Schisandra chinensis Bail)	8	F
1211909099	Other	8	B
1212211010	Dried	20	F
1212211020	Chilled	20	F
1212211030	Frozen	10	F
1212211090	Other	20	F
1212212010	Dried	20	F
1212212020	Salted	20	F
1212212030	Chilled	20	E
1212212040	Frozen	45	E
1212212090	Other	20	E
1212213010	Dried	20	C
1212213020	Chilled	20	C
1212213030	Frozen	45	C
1212213090	Other	20	C
1212214010	Fresh	20	C
1212214020	Chilled	20	C
1212214030	Frozen	45	C
1212214090	Other	20	C
1212215010	Salted	20	F
1212215020	Chilled	20	E
1212215030	Frozen	45	E
1212215090	Other	20	E
1212216010	Frozen	45	C
1212216090	Other	20	C
1212217011	Frozen	45	C
1212217019	Other	20	C
1212217021	Frozen	45	C
1212217029	Other	20	C
1212217031	Frozen	45	C
1212217039	Other	20	C
1212218011	Frozen	45	C
1212218019	Other	20	C
1212218021	Frozen	45	C

HSK 2015	Description	Base Rate	Staging Category
1212218029	Other	20	C
1212218031	Frozen	45	C
1212218039	Other	20	C
1212219011	Frozen	45	C
1212219019	Other	20	C
1212219091	Frozen	45	C
1212219099	Other	20	C
1212291010	Frozen	10	E
1212291090	Other	20	E
1212292010	Frozen	45	D
1212292090	Other	20	D
1212293010	Frozen	45	C
1212293090	Other	20	C
1212294010	Frozen	45	C
1212294090	Other	20	C
1212295010	Frozen	45	D
1212295090	Other	20	D
1212296010	Frozen	45	C
1212296090	Other	20	C
1212297011	Frozen	45	C
1212297019	Other	20	C
1212297021	Frozen	45	C
1212297029	Other	20	C
1212297031	Frozen	45	C
1212297039	Other	20	C
1212298011	Frozen	45	C
1212298019	Other	20	C
1212298021	Frozen	45	C
1212298029	Other	20	C
1212298031	Frozen	45	C
1212298039	Other	20	C
1212299011	Frozen	45	C
1212299019	Other	20	C
1212299091	Frozen	45	C
1212299099	Other	20	C
1212910000	Sugar beet	3	E
1212920000	Locust beans(carob)	20	X

HSK 2015	Description	Base Rate	Staging Category
1212930000	Sugar cane	3	F
1212940000	Chicory roots	8	C
1212992000	Tuber of kuyaku	8	F
1212993000	Pollen	8	F
1212996000	Apricot, peach (including nectarine) or plum stones and kernels	8	F
1212999000	Other	8	A
1213000000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	8	F
1214101000	For feeding	1	A
1214109000	Other	10	A
1214901000	Fodder roots	100.5	X
1214909011	For feeding	1	A
1214909019	Other	18	A
1214909090	Other	100.5	X
1301200000	Gum Arabic	3	A
1301901000	Oleoresins	3	F
1301902010	Shellac	3	A
1301902090	Other	3	A
1301909000	Other	3	C
1302110000	Opium	8	C
1302120000	Of liquorice	8	C
1302130000	Of hops	30	X
1302191110	White ginseng extract	20	X
1302191120	White ginseng extract powder	20	X
1302191190	Other	20	X
1302191210	Red ginseng extract	754.3	X
1302191220	Red ginseng extract powder	754.3	X
1302191290	Other	754.3	X
1302191900	Other	20	X
1302192000	Cashew nut shell liquid	8	F
1302193000	Natural lacquer	8	F
1302199010	Saps and extracts of aloes	8	C
1302199020	Cola extract	8	F
1302199031	Angelicae Gigantis Radix Extract(Angelica gigas, Angelica acutiloba)	8	C
1302199032	Schisandrae Fructus Extract(Schisandra chinensis)	8	C

HSK 2015	Description	Base Rate	Staging Category
1302199033	Paeoniae Radix Extract (Paeonia lactiflora, Paeonia japonica, Paeonia obovata)	8	C
1302199034	Cnidii Rhizoma Extract(Cnidium officinale, Ligusticum chuanxiong)	8	C
1302199035	Astragali Radix Extract(Astragalus membranaceus, Astragalus mongholicus)	8	C
1302199039	Other	8	C
1302199091	Vanilla oleoresin or vanilla extract	8	F
1302199099	Other	8	C
1302200000	Pectic substances, pectinates and pectates	8	F
1302311000	Agar-agar in stripe form	8	C
1302312000	Agar-agar, powdered	8	C
1302319000	Other	8	C
1302320000	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	8	C
1302390000	Other	8	F
1401101000	Bamboos, phyllostachys	8	F
1401102000	Raw bamboos	8	F
1401109000	Other	8	F
1401201000	Split or drawn	8	E
1401209000	Other	8	E
1401901000	Bark of arrow root's stems	8	F
1401909000	Other	8	F
1404200000	Cotton linters	3	A
1404901000	Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo)	3	F
1404902010	Bark of paper mulberry	3	F
1404902020	Bark of edgeworthia papyrifera	3	F
1404902090	Other	3	F
1404903010	Leaves of quercus dentata	5	F
1404903020	Leaves of smilax china	5	F
1404903090	Other	5	F
1404904000	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material	3	F
1404905000	Vegetable materials of a kind used	3	A

HSK 2015	Description	Base Rate	Staging Category
	primarily in brooms or in brushes(for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles		
1404906010	Gall nuts	3	F
1404906020	Almond hulls	3	F
1404906090	Other	3	F
1404909000	Other	3	F
1501101000	Of an acid value not exceeding 1	3	A
1501109000	Other	3	A
1501201000	Of an acid value not exceeding 1	3	A
1501209000	Other	3	A
1501900000	Other	3	A
1502101010	Of a acid value not exceeding 2	2	A
1502101090	Other	2	A
1502109000	Other	3	A
1502901010	Of a acid value not exceeding 2	2	A
1502901090	Other	2	A
1502909000	Other	3	A
1503002000	Lard-oil	3	A
1503009000	Other	3	A
1504101000	Sharks' liver oil and its fractions	3	C
1504109000	Other	3	C
1504200000	Fats and oils and their fractions, of fish, other than liver oils.	3	C
1504301000	Whale oil and its fractions	3	C
1504309000	Other	3	C
1505001000	Wool grease, crude	3	A
1505009000	Other	3	A
1506001000	Neat's foot oil and its fractions	3	A
1506009000	Other	3	A
1507101000	For food	5	F
1507102000	For manufacturing biodiesel	5	F
1507109000	Other	5	G
1507901010	For food	5	X
1507901020	For manufacturing biodiesel	5	F
1507901090	Other	5	F
1507909000	Other	5	F
1508100000	Crude oil	27	X

HSK 2015	Description	Base Rate	Staging Category
1508901000	Refined oil	27	X
1508909000	Other	27	X
1509100000	Virgin	5	C
1509900000	Other	5	F
1510000000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	5	F
1511100000	Crude oil	3	A
1511901000	Palm olein	2	A
1511902000	Palm stearin	2	A
1511909000	Other	2	A
1512111000	Sunflower-seed oil	5	F
1512112000	Safflower oil	5	F
1512191010	Sunflower-seed oil	5	F
1512191020	Safflower oil	5	F
1512199010	Sunflower-seed oil	5	F
1512199020	Safflower oil	5	F
1512210000	Crude oil, whether or not gossypol has been removed	5	C
1512291000	Refined oil	5	C
1512299000	Other	5	C
1513110000	Crude oil	3	A
1513191000	Refined oil	3	A
1513199000	Other	3	A
1513211000	Palm kernel oil	5	C
1513212000	Babassu oil	8	C
1513291010	Palm kernel oil	5	C
1513291020	Babassu oil	8	C
1513299000	Other	8	C
1514110000	Crude oil	5	X
1514191000	Refined oil	5	X
1514199000	Other	5	F
1514911000	Other Rape oil or colza oil	5	X
1514912000	Mustard oil	5	E
1514991010	Other Rape oil or colza oil	5	E
1514991020	Mustard oil	5	E

HSK 2015	Description	Base Rate	Staging Category
1514999000	Other	5	E
1515110000	Crude oil	5	C
1515190000	Other	5	C
1515210000	Crude oil	5	E
1515290000	Other	5	F
1515300000	Castor oil and its fractions	5	C
1515500000	Sesame oil and its fractions	630% or 12,060won/kg whichever is the greater	X
1515901000	Perilla oil and its fractions	36	X
1515909010	Rice bran oil and its fractions	5	F
1515909020	Camellia oil and its fractions	8	F
1515909030	Joboba oil and its fractions	8	F
1515909040	Tung oil and its fractions	8	F
1515909090	Other	5	C
1516101000	Beef tallow and its fractions	8	F
1516102000	Whale oil and its fractions	8	C
1516109000	Other	8	F
1516201010	Peanut oil and its fraction	36	X
1516201020	Sunflower seed oil and its fraction	36	X
1516201030	Rape or colza oil and its fraction	36	X
1516201040	Perilla oil and its fraction	36	X
1516201050	Sesame oil and its fraction	36	X
1516202010	Coconut (copra) oil and its fraction	8	F
1516202020	Palm oil and its fraction	8	F
1516202030	Maize oil and its fraction	8	F
1516202040	Cotton seed oil and its fraction	8	F
1516202050	Soya-bean oil and its fraction	8	F
1516202090	Other	8	C
1517100000	Margarine, excluding liquid margarine	8	F
1517901000	Imitation lard	8	F
1517902000	Shortening	8	F
1517909000	Other	8	C
1518001000	Dehydrated castor oil	8	F
1518002000	Epoxidised soya-bean oil	8	F
1518009010	For feeding	5	F
1518009090	Other	8	F

HSK 2015	Description	Base Rate	Staging Category
1520000000	Glycerol, crude; glycerol waters and glycerol lyes.	8	C
1521101000	Carnauba wax	8	C
1521102000	Palm wax	8	C
1521109000	Other	8	C
1521901000	Spermaceti	8	C
1521902000	Beeswax	8	C
1521909000	Other	8	C
1522001010	Natural	8	F
1522001090	Other	8	F
1522009000	Other	8	F
1601001000	Sausages	18	F
1601009000	Other	30	X
1602100000	Homogenised preparations	30	X
1602201000	In airtight containers	30	F
1602209000	Other	30	F
1602311000	In airtight containers	30	F
1602319000	Other	30	F
1602321010	Samge-tang ^(k)	30	X
1602321090	Other	30	H
1602329000	Other	30	H
1602391000	In airtight containers	30	X
1602399000	Other	30	X
1602411000	In airtight containers	30	X
1602419000	Other	27	X
1602421000	In airtight containers	30	X
1602429000	Other	27	X
1602491000	In airtight containers	30	X
1602499000	Other	27	X
1602501000	In airtight containers	72	X
1602509000	Other	72	X
1602901000	In airtight containers	30	X
1602909000	Other	30	X
1603001000	Meat extracts	30	X
1603002000	Meat juices	30	X
1603003000	Fish extracts	30	C
1603004000	Fish juices	30	C

HSK 2015	Description	Base Rate	Staging Category
1603009000	Other	30	E
1604111000	In airtight containers	20	B
1604119000	Other	20	B
1604121000	In airtight containers	20	D
1604129000	Other	20	E
1604131000	In airtight containers	20	C
1604139000	Other	20	C
1604141011	In oil	20	B
1604141012	Boiled	20	B
1604141019	Other	20	B
1604141021	In oil	20	C
1604141022	Boiled	20	C
1604141029	Other	20	C
1604141031	In oil	20	B
1604141032	Boiled	20	B
1604141039	Other	20	C
1604149000	Other	20	C
1604151000	In airtight containers	20	F
1604159000	Other	20	F
1604161000	In airtight containers	20	F
1604169000	Other	20	F
1604171000	In airtight containers	20	E
1604179000	Other	20	E
1604191010	Saury	20	D
1604191020	Horse mackerel	20	F
1604191090	Other	20	F
1604199010	Jerk filefish	20	C
1604199090	Other	20	F
1604201000	Fish pastes	20	C
1604202000	Fish marinade	20	C
1604203000	Fish sausages	20	C
1604204010	Of crab flavor	20	C
1604204090	Other	20	C
1604209000	Other	20	C
1604310000	Caviar	20	C
1604320000	Caviar substitutes	20	C
1605101010	In airtight containers	20	D

HSK 2015	Description	Base Rate	Staging Category
1605101091	Red snow crab meat	20	F
1605101099	Other	20	D
1605109000	Other	20	C
1605211000	Breaded	20	B
1605219000	Other	20	C
1605290000	Other	20	E
1605301000	In airtight containers	20	C
1605309000	Other	20	C
1605401000	In airtight containers	20	C
1605409000	Other	20	C
1605511000	In airtight containers	20	X
1605519000	Other	20	G
1605521000	In airtight containers	20	D
1605529000	Other	20	E
1605531000	In airtight containers	20	E
1605539000	Other	20	E
1605541010	In airtight containers	20	C
1605541090	Other	20	C
1605542010	In airtight containers	20	F
1605542091	Seasoned squid	20	X
1605542099	Other	20	X
1605551000	In airtight containers	20	F
1605559000	Other	20	G
1605561010	In airtight containers	20	C
1605561090	Other	20	G
1605562010	In airtight containers	20	C
1605562090	Other	20	C
1605569010	In airtight containers	20	F
1605569090	Other	20	G
1605571000	In airtight containers	20	E
1605579000	Other	20	E
1605581000	In airtight containers	20	C
1605589000	Other	20	C
1605591010	In airtight containers	20	C
1605591090	Other	20	C
1605592010	In airtight containers	20	F
1605592090	Other	20	G

HSK 2015	Description	Base Rate	Staging Category
1605599010	In airtight containers	20	C
1605599090	Other	20	C
1605611000	In airtight containers	20	E
1605619000	Other	20	X
1605621000	In airtight containers	20	C
1605629000	Other	20	C
1605631000	In airtight containers	20	C
1605639000	Other	20	C
1605691000	In airtight containers	20	C
1605699000	Other	20	C
1701121000	Of a polarization not exceeding 98.5°	3	E
1701122000	Of a polarization exceeding 98.5°	3	E
1701130000	Cane sugar specified in Subheading Note 2 to this Chapter	3	C
1701141000	Of a polarization not exceeding 98.5°	3	G
1701142000	Of a polarization exceeding 98.5°	3	H
1701910000	Containing added flavouring or colouring matter	30	H
1701990000	Other	30	H
1702111000	Lactose	49.5	X
1702119000	Lactose syrup	20	X
1702191000	Lactose	49.5	X
1702199000	Lactose Syrup	20	X
1702201000	Maple sugar	8	F
1702202000	Maple syrup	8	F
1702301000	Glucose	8	E
1702302000	Glucose syrup	8	E
1702401000	Glucose	8	E
1702402000	Glucose syrup	8	E
1702500000	Chemically pure fructose	8	E
1702601000	Fructose	8	E
1702602000	Fructose syrup	8	E
1702901000	Artificial honey	243	X
1702902000	Caramel	8	F
1702903000	Maltose	8	F
1702909000	Other	8	C
1703101000	For use in manufacturing spirits	3	A

HSK 2015	Description	Base Rate	Staging Category
1703109000	Other	3	A
1703901000	For use in manufacturing spirits	3	A
1703909000	Other	3	A
1704100000	Chewing gum, whether or not sugar-coated	8	C
1704901000	Liquorice extract, not put up as confectionery	8	C
1704902010	Drops	8	C
1704902020	Caramels	8	C
1704902090	Other	8	C
1704909000	Other	8	C
1801001000	Raw	2	A
1801002000	Roasted	8	C
1802001000	Cocoa shells, husks and skins	8	C
1802009000	Other	8	C
1803100000	Not defatted	5	B
1803200000	Wholly or partly defatted	5	B
1804000000	Cocoa butter, fat and oil.	5	B
1805000000	Cocoa powder, not containing added sugar or other sweetening matter.	5	B
1806100000	Cocoa powder, containing added sugar or other sweetening matter	8	C
1806201000	Chocolate and chocolate confectionery	8	C
1806209010	Cocoa preparation containing 50 % or more by weight of milk powder	8	C
1806209090	Other	8	C
1806311000	Chocolate and chocolate confectionery	8	C
1806319000	Other	8	C
1806321000	Chocolate and chocolate confectionery	8	C
1806329000	Other	8	C
1806901000	Chocolate and chocolate confectionery	8	C
1806902111	Of prepared dry-milk	36	H
1806902119	Other	40	H
1806902191	Of oatmeal	8	F
1806902199	Other	8	F
1806902210	Of barley flour	8	F
1806902290	Other	513	Y
1806902910	Of malt extract	30	G

HSK 2015	Description	Base Rate	Staging Category
1806902920	Of food preparations of goods of headings 04.01 to 04.04	36	H
1806902991	Of oatmeal	8	F
1806902992	Of barley flour	8	F
1806902999	Other	513	Y
1806903010	Of prepared foods obtained by the swelling or roasting of cereals or cereal product	5.4	D
1806903091	Rice in grain form	8	X
1806903099	Other	8	F
1806909010	Cocoa preparation containing 50 % or more by weight of milk powder	8	E
1806909090	Other	8	E
1901101010	Prepared dry milk	36	X
1901101090	Other	40	X
1901109010	Of oatmeal	8	F
1901109090	Other	8	F
1901201000	Of rice flour	513	Y
1901202000	Of barley flour	8	F
1901209000	Other	513	Y
1901901000	Malt extract	30	F
1901902010	Of a fat content, by weight, not exceeding 30 %	36	X
1901902020	Of a fat content, by weight, exceeding 30 %	36	X
1901909010	Oat meal	8	C
1901909091	Of rice flour	513	Y
1901909092	Of barley flour	8	F
1901909099	Other	513	Y
1902111000	Spaghetti	5	F
1902112000	Macaroni	5	F
1902119000	Other	5	F
1902191000	Noodles	5	F
1902192000	Chinese vermicelli	26% or 206won/kg whichever is the greater	X
1902193000	Naeng-myun ^(k)	5	F
1902199000	Other	5	C
1902200000	Stuffed pasta, whether or not cooked or otherwise prepared	5	F
1902301010	Ramen ^(k)	5	A
1902301090	Other	5	F

HSK 2015	Description	Base Rate	Staging Category
1902309000	Other	5	F
1902400000	Couscous	5	A
1903001000	Tapioca	8	C
1903009000	Other	8	C
1904101000	Corn flakes	5.4	E
1904102000	Corn chip	5.4	E
1904103000	Puffed rice	5.4	E
1904109000	Other	5.4	A
1904201000	Of Musli type preparations	45	X
1904209000	Other	5.4	E
1904300000	Bulgur wheat	8	E
1904901010	Steamed or boiled rice	50	X
1904901090	Other	8	X
1904909000	Other	8	E
1905100000	Crispbread	8	C
1905200000	Gingerbread and the like	8	F
1905310000	Sweet biscuits	8	E
1905320000	Waffles and wafers	8	C
1905400000	Rusks, toasted bread and similar toasted products	8	F
1905901010	Bread	8	C
1905901020	Ship's biscuits	8	F
1905901030	Pastries and cakes	8	C
1905901040	Biscuits, cookies and crackers	5	C
1905901050	Bakers' wares of rice	8	F
1905901090	Other	8	C
1905909010	Empty cachets of a kind suitable for pharmaceutical use	8	F
1905909020	Rice paper	8	F
1905909090	Other	8	C
2001100000	Cucumbers and gherkins	30	F
2001901000	Fruit and nuts	30	C
2001909010	Shallots	30	F
2001909020	Tomatoes	30	E
2001909030	Cauliflower	30	E
2001909040	Sweet corn	30	E
2001909050	Rakkyo	30	X
2001909060	Garlic	30	X

HSK 2015	Description	Base Rate	Staging Category
2001909070	Onions	30	X
2001909090	Other	30	C
2002100000	Tomatoes, whole or in pieces	8	F
2002901000	Tomato paste (of a soluble solid, of 24 % or more)	5	A
2002909000	Other	8	E
2003104000	Cultivated mushrooms (Agaricus bisporus)	20	F
2003109000	Other	20	F
2003901000	Oak Mushrooms	20	X
2003902000	Pine Mushrooms	20	X
2003903000	Truffles	20	X
2003909000	Other	20	F
2004100000	Potatoes	18	X
2004901000	Sweet corn	30	F
2004909000	Other	30	X
2005101000	Pureed corn for infant	20	F
2005109000	Other	20	F
2005201000	Croquettes prepared from flakes	20	X
2005209000	Other	20	X
2005400000	Peas (Pisum sativum)	20	X
2005511000	Of small green beans	20	X
2005512000	Of small red beans	20	X
2005519000	Other	20	X
2005591000	Of small green beans	20	X
2005592000	Of small red beans	20	H
2005599000	Other	20	H
2005600000	Asparagus	20	X
2005700000	Olives	20	F
2005800000	Sweet corn (Zea mays var. saccharata)	15	F
2005910000	Bamboo shoots	20	X
2005991000	Kim-chi(㊦)	20	F
2005992000	Sauerkraut	20	X
2005993000	Aster(Aster Scaber Thunb., Aster Tataricus L. f., Ligularia Fischeri (Ledeb.) Turcz., Solidago Virgaurea Subsp. Asiatica Kitam. ex Hara var. Asiatica)	20	X
2005994000	Korean thistle(Cirsium Setidens (Dunn) Nakai)	20	X

HSK 2015	Description	Base Rate	Staging Category
2005999000	Other	20	G
2006001000	Marrons glacés	30	X
2006002000	Pineapples	30	X
2006003000	Ginger	30	F
2006004000	Lotus roots	30	F
2006005000	Peas (Pisum sativum)	20	G
2006006010	Beans shelled	20	F
2006006090	Other	20	F
2006007000	Asparagus	20	F
2006008000	Olive	20	F
2006009010	Sweet corn (Zeamays var. Saccharata)	15	F
2006009020	Bamboo shoots	20	X
2006009030	Of other vegetable	20	X
2006009090	Other	30	X
2007100000	Homogenised preparations	30	D
2007911000	Jams, fruit jellies and marmalades	30	E
2007919000	Other	30	X
2007991000	Jams, fruit jellies and marmalades	30	E
2007999000	Other	30	E
2008111000	Peanut butter	50	X
2008119000	Other	63.9	X
2008191000	Chestnuts	50	X
2008192000	Coconut	45	X
2008199000	Other	45	E
2008200000	Pineapples	45	E
2008301000	Citrus junos	45	X
2008309000	Other	45	X
2008400000	Pears	45	X
2008500000	Apricots	45	F
2008600000	Cherries	45	F
2008701000	In airtight containers, added sugar	50	X
2008709000	Other	45	X
2008800000	Strawberries	45	E
2008910000	Palm hearts	45	E
2008930000	Cranberries(Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea)	45	E

HSK 2015	Description	Base Rate	Staging Category
2008971010	In airtight containers, added sugar	50	X
2008971090	Other	45	X
2008972000	Fruit salad	45	G
2008979000	Other	45	E
2008991000	Grapes	45	G
2008992000	Apples	45	X
2008993000	Popcorn	45	F
2008994000	Salted Japanese pepper	45	X
2008999000	Other	45	E
2009110000	Frozen	54	E
2009120000	Not frozen, of a Brix value not exceeding 20	54	X
2009190000	Other	54	X
2009210000	Of a Brix value not exceeding 20	30	X
2009290000	Other	30	X
2009311000	Lemon juice	50	G
2009312000	Lime juice	50	G
2009319000	Other	54	X
2009391000	Lemon juice	50	X
2009392000	Lime juice	50	G
2009399000	Other	54	X
2009410000	Of a Brix value not exceeding 20	50	G
2009490000	Other	50	G
2009500000	Tomato juice	30	X
2009610000	Of a Brix value not exceeding 30	45	X
2009690000	Other	45	X
2009710000	Of a Brix value not exceeding 20	45	X
2009790000	Other	45	X
2009810000	Cranberries(Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice	50	G
2009891010	Peach juice	50	H
2009891020	Strawberry juice	50	G
2009891090	Other	50	E
2009892000	Juice of vegetable	30	F
2009901010	Chiefly on the basic of orange juice	50	X
2009901020	Chiefly on the basic of apple juice	50	G
2009901030	Chiefly on the basic of grape juice	50	F

HSK 2015	Description	Base Rate	Staging Category
2009901090	Other	50	G
2009902000	Of vegetables	30	F
2009909000	Other	50	F
2101111000	Instant coffee	8	C
2101119000	Other	8	C
2101121000	Preparations of instant coffee	8	C
2101129010	Of containing milk, cream or their substitutes	8	C
2101129090	Other	8	C
2101201000	Of containing sugar, lemon or their substitutes	40	X
2101209011	Of packing with tea bag	40	F
2101209019	Other	40	X
2101209090	Other	40	E
2101301000	Of barley	8	F
2101309000	Other	8	C
2102101000	Brewery yeast	8	F
2102102000	Distillery yeast	8	F
2102103000	Bakery yeast	8	F
2102104000	Culture yeast	8	F
2102109000	Other	8	F
2102201000	Inactive yeasts	8	F
2102202000	Nulook ^(k)	8	F
2102203010	Of tablet	8	F
2102203090	Other	8	F
2102204010	Of tablet	8	F
2102204090	Other	8	F
2102209000	Other	8	F
2102300000	Prepared baking powders	8	F
2103100000	Soya sauce	8	X
2103201000	Tomato ketchup	45	E
2103202000	Tomato sauces	45	E
2103301000	Mustard flour and meal	8	F
2103302000	Prepared mustard	8	F
2103901010	Bean paste	45	F
2103901020	Chinese bean paste	45	F
2103901030	Gochujang ^(k)	35	F
2103901090	Other	45	E

HSK 2015	Description	Base Rate	Staging Category
2103909010	Mayonnaise	45	G
2103909020	Instant curry	45	F
2103909030	Mixed seasonings	45	X
2103909040	Maejoo [®]	13% or 52won/kg whichever is the greater	X
2103909090	Other	45	F
2104101000	Of meat	18	D
2104102000	Of fish	30	C
2104103000	Of vegetable	18	D
2104109000	Other	18	D
2104200000	Homogenised composite food preparations	30	F
2105001010	Not containing cocoa	8	G
2105001090	Other	8	G
2105009010	Not containing cocoa	8	G
2105009090	Other	8	G
2106101000	Bean-curd	8	F
2106109020	Protein concentrates	8	F
2106109030	Textured protein substances	8	F
2106901010	Cola base	8	A
2106901020	Beverage base of perfumed fruits	8	C
2106901090	Other	8	C
2106902000	Sugar syrups, containing added flavouring or colouring matter	8	E
2106903011	Ginseng tea	8	X
2106903019	Other	8	X
2106903021	Red ginseng tea	754.3	X
2106903029	Other	754.3	X
2106904010	Laver	8	F
2106904090	Other	8	C
2106909010	Coffee creamer	8	F
2106909021	Of a butter content, by weight, not exceeding 30 %	8	F
2106909022	Of a butter content, by weight, exceeding 30 % but not exceeding 70 %	8	F
2106909023	Of a butter content, by weight, exceeding 70 %	8	F
2106909030	Preparations for use in manufacturing ice cream	8	F
2106909040	Autolyzed yeast and other yeast extracts	8	F

HSK 2015	Description	Base Rate	Staging Category
2106909050	Flavors in preparations	8	C
2106909060	Acorn flour	8	F
2106909070	Preparations with a basis of aloe	8	F
2106909080	Of preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5 % vol	30	E
2106909091	Preparations of royal jelly and honey	8	E
2106909099	Other	8	C
2201100000	Mineral waters and aerated waters	8	C
2201901000	Ice and snow	8	F
2201909000	Other	8	C
2202101000	Coloured	8	C
2202109000	Other	8	C
2202901000	Beverage based on ginseng	8	X
2202902000	Beverage of fruit juice	9	D
2202903000	Sikhye ^(k)	8	F
2202909000	Other	8	A
2203000000	Beer made from malt.	30	D
2204100000	Sparkling wine	15	G
2204211000	Red wine	15	X
2204212000	White wine	15	X
2204219000	Other	15	G
2204291000	Red wine	15	G
2204292000	White wine	15	G
2204299000	Other	15	G
2204300000	Other grape must	30	F
2205100000	In containers holding 2 l or less	15	X
2205900000	Other	15	X
2206001010	Cider	15	F
2206001020	Perry	15	F
2206001090	Other	15	F
2206002010	Cheongju ^(k)	15	F
2206002020	Yakju ^(k)	15	F
2206002030	Takju ^(k)	15	F
2206002090	Other	15	F

HSK 2015	Description	Base Rate	Staging Category
2206009010	Wine cooler (added the product of heading 20.09 or 22.02, including being made of grapes)	15	F
2206009090	Other	15	F
2207101000	Roughly distilled alcohol for beverages	10	G
2207109010	Fermented alcohol for manufacture of liquors	270	G
2207109090	Other	30	E
2207200000	Ethyl alcohol and other spirits, denatured, of any strength	8	C
2208201000	Cognac	15	C
2208209000	Other	15	C
2208301000	Scotch whisky	20	F
2208302000	Bourbon whisky	20	F
2208303000	Rye whisky	20	F
2208309000	Other	20	C
2208400000	Rum and other spirits obtained by distilling fermented sugarcane products	20	A
2208500000	Gin and geneva	20	F
2208600000	Vodka	20	F
2208701000	Ginseng wine	20	F
2208702000	Ogarpi [®] wine	20	X
2208709000	Other	20	F
2208901000	Brandies other than that of subheading 2208.20	20	F
2208904000	Soju [®]	30	B
2208906000	Kaoliang wine	30	F
2208907000	Tequila	20	F
2208909000	Other	30	C
2209001000	Brewery vinegar	8	F
2209009000	Other	8	C
2301101000	Flours, meals and pellets, of meat or meat offal	9	X
2301102000	Greaves	5	B
2301201000	Flours, meals and pellets of fish	5	C
2301209000	Other	5	C
2302100000	Of maize (corn)	5	B
2302300000	Of wheat	2	A
2302401000	Of rice	5	B
2302409000	Other	5	B

HSK 2015	Description	Base Rate	Staging Category
2302500000	Of leguminous plants	5	B
2303100000	Residues of starch manufacture and similar residues	0	A
2303200000	Beet-pulp, bagasse and other waste of sugar manufacture	5	B
2303301000	For feeding	2	B
2303309000	Other	5	A
2304000000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	1.8	A
2305000000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	5	B
2306100000	Of cotton seeds	2	A
2306200000	Of linseed	5	B
2306300000	Of sunflower seeds	5	B
2306410000	Of low erucic acid rape or colza seeds	0	A
2306490000	Other	0	A
2306500000	Of coconut or copra	2	A
2306600000	Of palm nuts or kernels	2	A
2306901000	Of sesamum seeds	63% or 72won/kg whichever is the greater	X
2306902000	Of perilla seeds	5	B
2306903000	Of maize (corn) germ	5	B
2306909000	Other	5	B
2307000000	Wine lees; argol.	5	B
2308001000	Acorns	5	F
2308002000	Horse-chestnuts	5	F
2308003000	Cotton seed hulls	5	B
2308009000	Other	46.4	X
2309101000	Dog food	5	B
2309102000	Cat food	5	B
2309901010	For pigs	4.2	A
2309901020	For fowls	4.2	A
2309901030	For fish	5	A
2309901040	For bovine	4.2	A
2309901091	Of milk replacer	71	X
2309901099	Other	5	A
2309902010	Chiefly on the basis of inorganic	50.6	X

HSK 2015	Description	Base Rate	Staging Category
	substances or minerals (excluding chiefly on the basis of micro-minerals)		
2309902020	Chiefly on the basis of flavourings	50.6	X
2309902091	Automatic approval import items as of December 31,1994 :1. Peckmor, sessalom, calfnectar and pignectar of FCA Feed flavor starter (conc.)2. FCA Feed nectars (conc.)3. FCA Feed protanox 4. FCA Encila (conc.)5. FCA Sugar mate6. Poultry, fish, mineral, calf, hy sugar and cheese of FFI Ade (conc.)7. Pig, hog, cattle, dairy, beef and kanine of FFI Krave (conc.)8. Pig and fresh of FFI Arome (cone., 2X)9. Pecuaroma-poultry Other	5	A
2309902099	Other	50.6	X
2309903010	Chiefly on the basis of antibiotics	5	A
2309903020	Chiefly on the basis of vitamins	5	A
2309903030	Chiefly on the basis of micro minerals	5	A
2309903090	Other	5	A
2309909010	Bait for fishing	5	X
2309909090	Other	50.6	X
2401101000	Flue-cured	20	G
2401102000	Burley	20	G
2401103000	Oriental	20	X
2401109000	Other	20	G
2401201000	Flue-cured	20	G
2401202000	Burley	20	G
2401203000	Oriental	20	G
2401209000	Other	20	G
2401301000	Stems	20	G
2401302000	Scraps	20	G
2401309000	Other	20	G
2402101000	Cigar	40	E
2402102000	Cheroot	40	E
2402103000	Cigarillos	40	G
2402201000	Filter tip cigarettes	40	X
2402209000	Other	40	X
2402900000	Other	40	G
2403110000	Water pipe tobacco specified in Subheading Note 1 to this Chapter	40	F

HSK 2015	Description	Base Rate	Staging Category
2403191000	Pipe tobacco	40	X
2403199000	Other	40	F
2403911000	Tobacco sheets	32.8	G
2403919000	Other	40	G
2403991000	Chewing tobacco	40	G
2403992000	Snuff	40	G
2403993000	Tobacco extracts and essences	40	G
2403994000	Tobacco holding in one's mouth(for example, Snus)	40	G
2403999000	Other	40	G
2501001010	Rock salt	1	A
2501001020	Sea salt made by the heat of the sun	1	D
2501009010	Edible salt	8	D
2501009020	Pure sodium chloride	8	D
2501009090	Other	8	D
2502000000	Unroasted iron pyrites.	2	A
2503000000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	2	A
2504101000	Natural graphite, crystalline	3	A
2504102000	Natural graphite, amorphous	3	A
2504109000	Other	3	A
2504901000	Natural graphite, crystalline	3	A
2504902000	Natural graphite, amorphous	3	A
2504909000	Other	3	A
2505100000	Silica sands and quartz sands	2	A
2505901010	Clayey sand	3	A
2505901020	Felspathic sand	3	A
2505901090	Other	3	A
2505909000	Other	3	A
2506101000	Containing less than 0.06 % of impurities	3	A
2506102000	Containing not less than 0.06 % but not more than 0.1 % of impurities	3	A
2506103000	Containing more than 0.1 % of impurities	3	A
2506201000	Crude or roughly trimmed	3	A
2506209000	Other	3	A
2507001010	Not calcined	3	A
2507001090	Other	3	A

HSK 2015	Description	Base Rate	Staging Category
2507002010	Gairome clays	3	A
2507002020	Kibushi clays	3	A
2507002090	Other	3	A
2507009000	Other	3	A
2508100000	Bentonite	3	A
2508300000	Fire-clay	3	A
2508401000	Acid clay	3	A
2508402000	Decolourising earths and fuller's earth	3	A
2508409000	Other	3	A
2508501000	Andalusite	3	A
2508502000	Kyanite	3	A
2508503000	Sillimanite	3	A
2508600000	Mullite	3	A
2508701000	Shamotte	3	A
2508702000	Dinas earth	3	A
2509000000	Chalk.	3	A
2510101000	Natural calcium phosphates	0	A
2510102000	Natural aluminium calcium phosphates	1	A
2510109000	Other	1	A
2510201000	Natural calcium phosphates	3	A
2510202000	Natural aluminium calcium phosphates	3	A
2510209000	Other	3	A
2511100000	Natural barium sulphate (barytes)	3	A
2511200000	Natural barium carbonate (witherite)	3	A
2512000000	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	3	A
2513101000	Crude or in irregular pieces, including crushed pumice ("bimskies")	3	A
2513109000	Other	3	A
2513201010	Emery	3	A
2513201020	Natural corundum	3	A
2513201030	Natural garnet	3	A
2513201090	Other	3	A
2513202010	Emery	3	A

HSK 2015	Description	Base Rate	Staging Category
2513202020	Natural corundum	3	A
2513202030	Natural garnet	3	A
2513202090	Other	3	A
2514001000	Crude or roughly trimmed	3	A
2514009000	Other	3	A
2515111000	Marble	3	A
2515112000	Travertine	3	A
2515121000	Marble	3	A
2515122000	Travertine	3	A
2515200000	Ecaussine and other calcareous monumental or building stone; alabaster	3	A
2516110000	Crude or roughly trimmed	3	A
2516120000	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	3	A
2516201000	Crude or roughly trimmed	3	A
2516209000	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	3	A
2516901000	Crude or roughly trimmed	3	A
2516909000	Other	3	A
2517101000	Pebbles	3	A
2517102000	Broken or crushed stone	3	A
2517109000	Other	3	A
2517200000	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	3	A
2517300000	Tarred macadam	3	A
2517410000	Of marble	3	A
2517491000	Of basalt	3	A
2517492000	Of granite	3	A
2517499000	Other	3	A
2518100000	Dolomite, not calcined or sintered	3	A
2518200000	Calcined or sintered dolomite	3	A
2518300000	Dolomite ramming mix	3	A
2519100000	Natural magnesium carbonate (magnesite)	3	A
2519901000	Fused or dead-burned magnesia	3	A
2519902000	Natural magnesium oxide	3	A
2519909000	Other	3	A

HSK 2015	Description	Base Rate	Staging Category
2520101000	Gypsum	5	A
2520102000	Anhydrite	5	A
2520201000	Specially calcined or finely ground for use in dentistry	5	A
2520209000	Other	5	A
2521001000	Limestone	3	A
2521009000	Other	3	A
2522100000	Quicklime	3	A
2522200000	Slaked lime	3	A
2522300000	Hydraulic lime	3	A
2523100000	Cement clinkers	5	A
2523210000	White cement, whether or not artificially coloured	5	A
2523290000	Other	5	A
2523300000	Aluminous cement	8	A
2523901000	Slag cements	5	A
2523909000	Other	5	A
2524100000	Crocidolite	5	A
2524901000	Amosite	5	A
2524902000	Chrysotile	5	A
2524909000	Other	5	A
2525100000	Crude mica and mica rifted into sheets or splittings	3	A
2525200000	Mica powder	3	A
2525300000	Mica waste	3	A
2526101000	Whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular shape (including square)	3	A
2526109000	Other	3	A
2526200000	Crushed or powdered	5	A
2528001000	Natural sodium borates and concentrates thereof(whether or not calcined)	3	A
2528002000	Calcium borates	3	A
2528003000	Magnesium chloroborate	3	A
2528004000	Natural boric acid	3	A
2528009000	Other	3	A
2529100000	Feldspar	3	A
2529211000	Powder	2	A
2529219000	Other	2	A

HSK 2015	Description	Base Rate	Staging Category
2529221000	Powder	2	A
2529229000	Other	2	A
2529301000	Leucite	2	A
2529302000	Nepheline	2	A
2529303000	Nepheline syenite	2	A
2530101000	Vermiculite	3	A
2530102000	Perlites and chlorites	3	A
2530200000	Kieserite, epsomite (natural magnesium sulphates)	3	A
2530901000	Natural arsenic sulfides	3	A
2530902000	Pyrolusite (manganese ore) suitable for manufacturing dry batteries	3	A
2530903000	Strontianite	3	A
2530904000	Cinnabar	3	A
2530905000	Pyrophyllite	3	A
2530906000	Zeolites	3	A
2530907000	Alunites	3	A
2530908000	Wollastonites	3	A
2530909010	Pottery stone	3	A
2530909020	Sericites	3	A
2530909030	Earth colours	8	A
2530909040	Natural micaceous iron oxides	8	A
2530909050	Natural cryolite and natural chiolite	3	A
2530909091	Natural calcium carbonate	3	A
2530909099	Other	3	A
2601111000	Red haematite	0	A
2601112000	Magnetite	0	A
2601119000	Other	0	A
2601121000	Red haematite	0	A
2601122000	Magnetite	0	A
2601129000	Other	0	A
2601200000	Roasted iron pyrites	1	A
2602000000	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.	0	A
2603000000	Copper ores and concentrates.	0	A
2604000000	Nickel ores and concentrates.	0	A
2605000000	Cobalt ores and concentrates.	0	A

HSK 2015	Description	Base Rate	Staging Category
2606000000	Aluminium ores and concentrates.	0	A
2607000000	Lead ores and concentrates.	0	A
2608000000	Zinc ores and concentrates.	0	A
2609000000	Tin ores and concentrates.	0	A
2610000000	Chromium ores and concentrates.	0	A
2611001000	Wolframite	0	A
2611002000	Scheelite	0	A
2611009000	Other	0	A
2612100000	Uranium ores and concentrates	0	A
2612200000	Thorium ores and concentrates	0	A
2613100000	Roasted	0	A
2613900000	Other	0	A
2614001000	Rutile	0	A
2614002000	Anatase	0	A
2614009000	Other	0	A
2615100000	Zirconium ores and concentrates	0	A
2615901000	Niobium ores and concentrates	0	A
2615902000	Tantalum ores and concentrates	0	A
2615903000	Vanadium ores and concentrates	0	A
2616100000	Silver ores and concentrates	0	A
2616901000	Gold ores and concentrates	0	A
2616902000	Platinum ores and concentrates (including ores and concentrates of platinum group)	0	A
2617100000	Antimony ores and concentrates	0	A
2617901000	Mercury ores and concentrates	0	A
2617902000	Germanium ores and concentrates	0	A
2617903000	Beryllium ores and concentrates	0	A
2617904000	Bismuth ores and concentrates	0	A
2617909000	Other	0	A
2618000000	Granulated slag (slag sand) from the manufacture of iron or steel.	2	A
2619001010	Blast furnace slag	2	A
2619001090	Other	2	A
2619002000	Dross	2	A
2619003000	Scalings	2	A
2619009000	Other	2	A
2620110000	Hard zinc spelter	2	A

HSK 2015	Description	Base Rate	Staging Category
2620190000	Other	2	A
2620210000	Leaded gasoline sludges and leaded anti-knock compound sludges	2	A
2620290000	Other	2	A
2620300000	Containing mainly copper	2	A
2620400000	Containing mainly aluminium	2	A
2620600000	Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	2	A
2620910000	Containing antimony, beryllium, cadmium, chromium or their mixtures	2	A
2620990000	Other	2	A
2621100000	Ash and residues from the incineration of municipal waste	2	A
2621900000	Other	2	A
2701110000	Anthracite	0	A
2701121000	Coking coal, heavy	0	A
2701122000	Other coking coal	0	A
2701129010	Containing a volatile matter less than 22 % by weight (on a dry, mineral-matter-free basis)	0	A
2701129090	Other	0	A
2701190000	Other coal	0	A
2701201000	Briquettes	1	A
2701202000	Ovoids	1	A
2701209000	Other	1	A
2702100000	Lignite, whether or not pulverised, but not agglomerated	1	A
2702200000	Agglomerated lignite	1	A
2703001000	Not agglomerated	1	A
2703002000	Agglomerated	1	A
2704001010	Of coal	3	B
2704001090	Other	3	B
2704002000	Semi-coke	3	A
2704003000	Retort carbon	3	A
2705000000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	5	A
2706001000	Coal tars	5	B
2706002000	Tars from lignit or peat	5	A

HSK 2015	Description	Base Rate	Staging Category
2706009000	Other	5	A
2707100000	Benzol (benzene)	3	A
2707200000	Toluol (toluene)	3	A
2707300000	Xylol (xylenes)	3	A
2707400000	Naphthalene	5	A
2707500000	Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250°C by the ASTM D 86 method	5	A
2707910000	Creosote oils	5	A
2707991000	Solvent naphtha	5	A
2707992000	Anthracene	5	A
2707993000	Phenols	8	A
2707999000	Other	5	A
2708100000	Pitch	5	A
2708200000	Pitch coke	5	A
2709001010	Of a specific gravity more than 0.796 but not more than 0.841 at 15°C	3	A
2709001020	Of a specific gravity more than 0.841 but not more than 0.847 at 15°C	3	A
2709001030	Of a specific gravity more than 0.847 but not more than 0.855 at 15°C	3	A
2709001040	Of a specific gravity more than 0.855 but not more than 0.869 at 15°C	3	A
2709001050	Of a specific gravity more than 0.869 but not more than 0.885 at 15°C	3	A
2709001060	Of a specific gravity more than 0.885 but not more than 0.899 at 15°C	3	A
2709001070	Of a specific gravity more than 0.899 but not more than 0.904 at 15°C	3	A
2709001080	Of a specific gravity more than 0.904 but not more than 0.966 at 15°C	3	B
2709001090	Other	3	A
2709002000	Crude oils obtained from bituminous minerals	3	A
2710121000	Motor spirit	3	E
2710122000	Aviation spirit	3	E
2710123000	Propylene tetramer	5	E

HSK 2015	Description	Base Rate	Staging Category
2710124000	Naphtha	0	A
2710125000	Natural gas liquid	0	A
2710129000	Other	5	E
2710191010	Jet fuel	5	E
2710191090	Other	5	E
2710192010	Kerosene	3	E
2710192020	Jet fuel	3	E
2710192030	n-paraffine	5	B
2710192090	Other	5	E
2710193000	Gas oils	3	X
2710194010	Light fuel oil (bunker A)	3	B
2710194020	Fuel oil (bunker B)	3	B
2710194030	Bunker C	3	B
2710194090	Other	5	E
2710195010	Raw oils	7	A
2710195020	Lubricating base oil	7	A
2710196000	Extender oil	8	A
2710197110	Aviation engine oil	7	A
2710197120	Engine oil for automotive	7	B
2710197130	Engine oil for marine use	7	E
2710197210	Cylinder oil	7	A
2710197220	Spindle oil	7	A
2710197230	Gear oil	7	A
2710197240	Turbine oil	7	A
2710197250	Refrigerating machine oil	7	A
2710197310	Compound oil	7	A
2710197320	Liquid paraffin	7	A
2710197330	Automatic transmission fluid	7	A
2710197410	Anti-corrosive oil	7	A
2710197420	Cutting oil	7	A
2710197430	Cleansing oil	7	A
2710197440	Mould release oil	7	A
2710197450	Hydraulic brake oil	7	A
2710197510	Process oil	7	A
2710197520	Insulating oil	7	A
2710197530	Heat treating oil	7	A
2710197540	Heat transfer oil	7	A

HSK 2015	Description	Base Rate	Staging Category
2710197900	Other	7	E
2710198010	Containing aluminium as additive	8	A
2710198020	Containing calcium as additive	8	A
2710198030	Containing sodium as additive	8	A
2710198040	Containing lithium as additive	8	A
2710198090	Other	8	E
2710199000	Other	8	E
2710201010	Motor spirit	5	E
2710201020	Aviation spirit	5	E
2710201030	Propylene tetramer	5	E
2710201040	Naphtha	0	A
2710201050	Natural gas liquid	0	A
2710201090	Other	5	E
2710209110	Jet fuel	5	E
2710209190	Other	5	E
2710209210	Kerosene	5	E
2710209220	Jet fuel	5	E
2710209230	n-paraffine	5	A
2710209290	Other	5	E
2710209300	Gas oils	5	X
2710209410	Light fuel oil (bunker A)	5	B
2710209420	Fuel oil (bunker B)	5	B
2710209430	Bunker C	5	A
2710209490	Other	5	E
2710209510	Raw oils	7	A
2710209520	Lubricating base oil	7	A
2710209600	Extender oil	8	A
2710209711	Aviation engine oil	7	A
2710209712	Engine oil for automotive	7	A
2710209713	Engine oil for marine use	7	E
2710209721	Cylinder oil	7	A
2710209722	Spindle oil	7	A
2710209723	Gear oil	7	A
2710209724	Turbine oil	7	A
2710209725	Refrigerating machine oil	7	A
2710209731	Compound oil	7	A
2710209732	Liquid paraffin	7	A

HSK 2015	Description	Base Rate	Staging Category
2710209733	Automatic transmission fluid	7	A
2710209741	Anti corrosive oil	7	A
2710209742	Cutting oil	7	A
2710209743	Cleansing oil	7	A
2710209744	Mould release oil	7	A
2710209745	Hydraulic brake oil	7	A
2710209751	Process oil	7	A
2710209752	Insulating oil	7	A
2710209753	Heat treating oil	7	A
2710209754	Heat transfer oil	7	A
2710209790	Other	7	A
2710209810	Containing aluminium as additive	8	A
2710209820	Containing calcium as additive	8	A
2710209830	Containing sodium as additive	8	A
2710209840	Containing lithium as additive	8	A
2710209890	Other	8	A
2710209900	Other	8	A
2710911010	Of motor spirit, aviation spirit and jet fuel	3	E
2710911020	Of naphtha and natural gas liquid	0	A
2710911090	Other	5	E
2710912010	Of kerosene and jet fuel	3	E
2710912090	Other	5	E
2710913000	Of gas oils	3	X
2710914010	Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C	3	B
2710914090	Other	5	E
2710915000	Of raw oils, lubricating oil (other than extender oil) and lubricating base oil	7	A
2710919000	Other	8	E
2710991010	Of motor spirit, aviation spirit and jet fuel	3	E
2710991020	Of naphtha and natural gas liquid	0	A
2710991090	Other	5	E
2710992010	Of kerosene and jet fuel	3	E
2710992090	Other	5	E
2710993000	Of gas oils	3	X
2710994010	Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C	3	B

HSK 2015	Description	Base Rate	Staging Category
2710994090	Other	5	E
2710995000	Of raw oils, lubricating oil (other than extender oil) and lubricating base oil	7	A
2710999000	Other	8	E
2711110000	Natural gas	3	C
2711120000	Propane	3	C
2711130000	Butanes	3	A
2711141000	Ethylene	5	A
2711142000	Propylene	5	A
2711143000	Butylene	5	A
2711144000	Butadiene	5	A
2711190000	Other	5	E
2711210000	Natural gas	3	A
2711290000	Other	5	E
2712101000	Vaseline	8	A
2712109000	Other	8	A
2712200000	Paraffin wax containing by weight less than 0.75 % of oil	8	A
2712901010	Slack wax and scale wax	8	A
2712901020	Microcrystalline wax	8	A
2712901090	Other	8	A
2712909010	Montan wax	8	A
2712909020	Peat wax	8	A
2712909030	Ceresin wax	8	A
2712909040	Synthetic paraffin wax	8	A
2712909090	Other	8	A
2713110000	Not calcined	5	A
2713120000	Calcined	5	A
2713200000	Petroleum bitumen	5	A
2713900000	Other residues of petroleum oils or of oils obtained from bituminous minerals	5	A
2714100000	Bituminous or oil shale and tar sands	5	A
2714901000	Bitumen and asphalt, natural	5	A
2714902000	Asphaltites	5	A
2714903000	Asphaltic rock	5	A
2715001000	Cut-backs	5	A
2715002000	Emulsions or stable suspensions of asphalt, bitumen, pitch or tar	5	A

HSK 2015	Description	Base Rate	Staging Category
2715003000	Mastics	5	A
2715009000	Other	5	A
2716000000	Electrical energy.	5	A
2801100000	Chlorine	5.5	A
2801200000	Iodine	5.5	A
2801301000	Fluorine	5.5	A
2801302000	Bromine	5.5	A
2802001000	Sulphur, sublimed	5	A
2802002000	Sulphur, precipitated	5	A
2802003000	Colloidal sulfur	5	A
2803001000	Acetylene black	5.5	A
2803009011	For manufacturing secondary batteries	5	A
2803009019	Other	5.5	A
2803009090	Other	5.5	A
2804100000	Hydrogen	5.5	A
2804210000	Argon	5.5	A
2804291000	Helium	5.5	A
2804292000	Neon	5.5	A
2804293000	Krypton	5.5	A
2804294000	Xenon	5.5	A
2804299000	Other	5.5	A
2804300000	Nitrogen	5.5	A
2804400000	Oxygen	5.5	A
2804501000	Boron	5.5	A
2804502000	Tellurium	5.5	A
2804610000	Containing by weight not less than 99.99 % of silicon	3	A
2804690000	Other	5	A
2804701000	Yellow phosphorous	5	A
2804709000	Other	5.5	A
2804800000	Arsenic	5.5	A
2804900000	Selenium	5.5	A
2805110000	Sodium	5.5	A
2805120000	Calcium	5.5	A
2805190000	Other	5.5	A
2805301000	Cerium group	5.5	A
2805302000	Terbium group	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2805303000	Erbium group	5.5	A
2805304000	Yttrium	5.5	A
2805305000	Scandium	5.5	A
2805309000	Other	5.5	A
2805400000	Mercury	5.5	A
2806100000	Hydrogen chloride (hydrochloric acid)	5.5	A
2806200000	Chlorosulphuric acid	5.5	A
2807001010	For making semiconductor	5.5	A
2807001090	Other	5.5	A
2807002000	Oleum	5.5	A
2808001010	For making semiconductor	5.5	A
2808001090	Other	5.5	A
2808002000	Sulphonitric acids	5.5	A
2809100000	Diphosphorus pentaoxide	5.5	A
2809201010	For making semiconductor	5.5	A
2809201090	Other	5.5	A
2809202010	Metaphosphoric acid	5.5	A
2809202020	Pyrophosphoric acid	5.5	A
2809202090	Other	5.5	A
2810001010	Diboron trioxide	5.5	A
2810001090	Other	5.5	A
2810002000	Ortho boric acid	5.5	A
2810003000	Meta boric acid	5.5	A
2810009000	Other	5.5	A
2811111000	For making semiconductor	5.5	A
2811119000	Other	5.5	A
2811191000	Hydrogensulphide	5.5	A
2811192000	Hydrobromic acid	5.5	A
2811193000	Sulphamic acid	5.5	A
2811194000	Perchloric acid	5.5	A
2811195000	Chloric acid	5.5	A
2811196000	Hypophosphorous acid	5.5	A
2811197000	Phosphorous acid	5.5	A
2811198000	Arsenic acid	5.5	A
2811199010	Hydrogen cyanide	5.5	A
2811199090	Other	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2811210000	Carbon dioxide	5.5	A
2811221000	White carbon	5.5	A
2811229010	Silicagel	5.5	A
2811229090	Other	5.5	A
2811291000	Carbon monoxide	5.5	A
2811292000	Nitrous oxide	5.5	A
2811293000	Nitrogen dioxide	5.5	A
2811294000	Arsenic trioxide	5.5	A
2811295000	Arsenic pentoxide	5.5	A
2811299000	Other	5.5	A
2812101010	Iodine trichloride	5	A
2812101020	Phosphorous trichloride	5	A
2812101030	Phosphorous pentachloride	5	A
2812101040	Arsenic trichloride	5	A
2812101050	Sulphur monochloride	5	A
2812101060	Sulphur dichloride	5	A
2812101090	Other	5	A
2812102010	Thionyl chloride	5	A
2812102020	Carbonyl dichloride (phosgene)	5	A
2812102030	Phosphorous oxychloride	5	A
2812102090	Other	5	A
2812901000	Boron trifluoride	5.5	A
2812902000	Sulphur hexafluoride	5.5	A
2812909000	Other	5.5	A
2813100000	Carbon disulphide	5.5	A
2813901020	Phosphorous pentasulphide	5.5	A
2813901090	Other	5.5	A
2813902010	Diarsenic pentasulphide	5.5	A
2813902090	Other	5.5	A
2813903000	Silicon sulphide	5.5	A
2813909000	Other	5.5	A
2814100000	Anhydrous ammonia	1	A
2814200000	Ammonia in aqueous solution	2	A
2815110000	Solid	5.5	A
2815120000	In aqueous solution (soda lye or liquid soda)	8	A
2815200000	Potassium hydroxide (caustic potash)	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2815301000	Sodium peroxide	5.5	A
2815302000	Potassium peroxide	5.5	A
2816101000	Magnesium hydroxide	5.5	A
2816102000	Magnesium peroxide	5.5	A
2816400000	Oxides, hydroxides and peroxides, of strontium or barium	5.5	A
2817001000	Zinc oxide	5.5	A
2817002000	Zinc peroxide	5.5	A
2818101000	Sized grains	3	A
2818109000	Other	3	A
2818200000	Aluminium oxide, other than artificial corundum	1	A
2818301000	Alumina gel	5.5	A
2818309000	Other	5.5	A
2819100000	Chromium trioxide	5.5	A
2819901010	Chromic oxides	5.5	A
2819901090	Other	5.5	A
2819902000	Chromium hydroxides	5.5	A
2820100000	Manganese dioxide	5	A
2820901000	Manganese oxide	5.5	A
2820902000	Manganic oxide	5.5	A
2820909000	Other	5.5	A
2821101000	Iron oxides	5.5	A
2821102000	Iron hydroxides	5.5	A
2821200000	Earth colours	5.5	A
2822001010	Cobaltic oxide	5.5	A
2822001091	For manufacturing secondary battery	3	A
2822001099	Other	5.5	A
2822002010	Cobaltous hydroxide	5.5	A
2822002090	Other	5.5	A
2823001000	Anatase type	5.5	A
2823009000	Other	5.5	A
2824100000	Lead monoxide (litharge, massicot)	5.5	A
2824901000	Red lead and orange lead	5.5	A
2824909000	Other	5.5	A
2825101000	Hydrazine hydrate	5.5	A
2825109010	Hydrazine	5.5	A
2825109020	Inorganic salts of hydrazine	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2825109030	Hydroxylamine	5.5	A
2825109041	Hydroxyl ammonium chloride (hydroxylamine hydrochloride)	5.5	A
2825109049	Other	5.5	A
2825201000	Lithium oxide	5.5	A
2825202000	Lithium hydroxide	5	A
2825301000	Vanadic pentoxide	1	A
2825309000	Other	3	A
2825401000	Nickel oxides	5.5	A
2825402000	Nickel hydroxides	5.5	A
2825501000	Copper oxides	5.5	A
2825502010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2825502090	Other	5.5	A
2825601000	Germanium oxides	5.5	A
2825602000	Zirconium dioxide	5.5	A
2825701000	Molybdenum oxides	3	A
2825702000	Molybdenum hydroxide	5.5	A
2825800000	Antimony oxides	5.5	A
2825901010	Calcium oxide	5.5	A
2825901020	Tungsten oxides	1	A
2825901030	Tin oxides	5.5	A
2825901090	Other	5.5	A
2825902010	Calcium hydroxide	5.5	A
2825902020	Manganese hydroxides	5.5	A
2825902030	Tungsten hydroxides	5.5	A
2825902040	Tin hydroxides	5.5	A
2825902090	Other	5.5	A
2825903010	Nickel peroxides	5.5	A
2825903090	Other	5.5	A
2825909000	Other	5.5	A
2826120000	Of aluminium	5.5	A
2826191000	Calcium fluoride	5.5	A
2826193010	Potassium hydrogen fluoride	5.5	A
2826193090	Other	5.5	A
2826194000	Ammonium or sodium fluoride	5.5	A
2826195000	Tungsten Hexafluoride(WF6)	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2826199000	Other	5.5	A
2826300000	Sodium hexafluoroaluminate (synthetic cryolite)	5.5	A
2826901000	Artificial chiolite	5.5	A
2826902000	Calcium fluorosilicate	5.5	A
2826903000	Fluoroborates	5.5	A
2826904000	Fluorophosphates	5.5	A
2826905000	Fluorosulphates	5.5	A
2826906000	Fluorosilicates of sodium or of potassium	5.5	A
2826909000	Other	5.5	A
2827100000	Ammonium chloride	5.5	A
2827200000	Calcium chloride	5.5	A
2827310000	Of magnesium	5.5	A
2827320000	Of aluminium	5.5	A
2827350000	Of nickel	5.5	A
2827391000	Of copper	5.5	A
2827399000	Other	5.5	A
2827411000	Copper chloride oxides	5.5	A
2827412010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2827412090	Other	5.5	A
2827491000	Chloride oxides	5.5	A
2827492000	Chloride hydroxides	5.5	A
2827511000	Sodium bromide	5.5	A
2827512000	Potassium bromide	5.5	A
2827591000	Calcium bromide	5.5	A
2827599000	Other	5.5	A
2827601000	Iodide oxides	5.5	A
2827609010	Potassium iodide	5.5	A
2827609090	Other	5.5	A
2828100000	Commercial calcium hypochlorite and other calcium hypochlorites	5.5	A
2828901010	Sodium hypochlorite	5.5	A
2828901020	Potassium hypochlorite	5.5	A
2828901090	Other	5.5	A
2828902010	Sodium chlorite	5.5	A
2828902020	Aluminium chlorite	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2828902090	Other	5.5	A
2828903000	Hypobromites	5.5	A
2829110000	Of sodium	5.5	A
2829191000	Potassium chlorate	5.5	A
2829192000	Barium chlorate	5.5	A
2829199000	Other	5.5	A
2829901010	Sodium perchlorate	5.5	A
2829901020	Ammonium perchlorate	5.5	A
2829901090	Other	5.5	A
2829902010	Bromates	5.5	A
2829902020	Perbromates	5.5	A
2829902030	Iodates	5.5	A
2829902040	Periodates	5.5	A
2830101000	Sodium hydrogen sulphide	5.5	A
2830109000	Other	5.5	A
2830901000	Sulphides	5.5	A
2830902000	Polysulphides	5.5	A
2831101000	Sodium dithionite	5.5	A
2831102000	Sodium sulphonylate (sodium form aldehyde sulphonylate)	5.5	A
2831901000	Dithionites	5.5	A
2831902000	Sulphonylates	5.5	A
2832101000	Sodium bisulphite	5.5	A
2832109000	Other	5.5	A
2832201000	Ammonium sulphite	5.5	A
2832202000	Potassium sulphites	5.5	A
2832203000	Calcium sulphites	5.5	A
2832209000	Other	5.5	A
2832301000	Ammonium thiosulphate	5.5	A
2832302000	Sodium thiosulphate	5.5	A
2832303000	Potassium thiosulphate	5.5	A
2832309000	Other	5.5	A
2833110000	Disodium sulphate	5.5	A
2833191000	Sodium hydrogen sulphate	5.5	A
2833192000	Disodium disulphate	5.5	A
2833199000	Other	5.5	A
2833210000	Of magnesium	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2833221000	For manufacturing secondary batteries	5	A
2833229000	Other	5.5	A
2833240000	Of nickel	5	A
2833251000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2833259000	Other	5.5	A
2833270000	Of barium	5.5	A
2833291000	Iron sulphates	5.5	A
2833292010	For manufacturing secondary batteries	5	A
2833292090	Other	5.5	A
2833293010	For manufacturing secondary batteries	5	A
2833293090	Other	5.5	A
2833299000	Other	5.5	A
2833300000	Alums	5.5	A
2833401000	Diammonium peroxodisulphate	5.5	A
2833402000	Disodium peroxodisulphate	5.5	A
2833403000	Calcium peroxodisulphate	5.5	A
2833409000	Other	5.5	A
2834101000	Sodium nitrite	5.5	A
2834109000	Other	5.5	A
2834210000	Of potassium	5.5	A
2834291000	Barium nitrate	5.5	A
2834299000	Other	5.5	A
2835101010	Sodium hypophosphite	5.5	A
2835101020	Calcium hypophosphite	5.5	A
2835101090	Other	5.5	A
2835102000	Phosphites	5.5	A
2835221000	Of mono-sodium	5.5	A
2835222000	Of disodium	5.5	A
2835240000	Of potassium	5.5	A
2835250000	Calcium hydrogenorthophosphate ("dicalcium phosphate")	5.5	A
2835260000	Other phosphates of calcium	5.5	A
2835291000	Aluminium phosphate	5.5	A
2835299000	Other polyphosphates	5.5	A
2835310000	Sodium triphosphate (sodium	5.5	A

HSK 2015	Description	Base Rate	Staging Category
	tripolyphosphate)		
2835391000	Sodium metaphosphate	5.5	A
2835392000	Sodium pyrophosphate	5.5	A
2835399000	Other	5.5	A
2836200000	Disodium carbonate	3	A
2836300000	Sodium hydrogencarbonate (sodium bicarbonate)	5.5	A
2836400000	Potassium carbonates	5.5	A
2836500000	Calcium carbonate	5.5	A
2836600000	Barium carbonate	5.5	A
2836910000	Lithium carbonates	5	A
2836920000	Strontium carbonate	5.5	A
2836991010	Magnesium carbonate	5.5	A
2836991020	Commercial ammonium carbonate and other ammonium carbonates	5.5	A
2836991031	For manufacturing secondary batteries	5	A
2836991039	Other	5.5	A
2836991090	Other	5.5	A
2836992000	Peroxocarbonates (percarbonates)	5.5	A
2837111000	Sodium cyanides	5.5	A
2837112000	Sodium cyanide oxides	5.5	A
2837191010	Potassium cyanide	5.5	A
2837191020	Copper cyanides	5.5	A
2837191030	Zinc cyanide	5.5	A
2837191090	Other	5.5	A
2837192000	Cyanide oxides	5.5	A
2837201000	Ferrocyanides	5.5	A
2837202000	Ferricyanides	5.5	A
2837209000	Other	5.5	A
2839110000	Sodium metasilicates	5.5	A
2839190000	Other	5.5	A
2839901000	Zirconium silicates	5.5	A
2839902000	Barium silicates	5.5	A
2839909000	Other	5.5	A
2840110000	Anhydrous	5	A
2840190000	Other	5	A
2840200000	Other borates	5	A
2840300000	Peroxoborates (perborates)	5	A

HSK 2015	Description	Base Rate	Staging Category
2841300000	Sodium dichromate	5.5	A
2841501000	Potassium chromate	5.5	A
2841509000	Other	5.5	A
2841610000	Potassium permanganate	5.5	A
2841691000	Manganites	5.5	A
2841692000	Manganates	5.5	A
2841693000	Permanganates	5.5	A
2841700000	Molybdates	5.5	A
2841800000	Tungstates (wolframates)	5	A
2841901000	Stannates	5.5	A
2841902010	Barium titanate	5.5	A
2841902020	Strontium titanate	5.5	A
2841902030	Lead titanate	5.5	A
2841902090	Other	5.5	A
2841903000	Antimonates	5.5	A
2841904000	Ferrates and ferrites	5.5	A
2841905000	Vanadates	5.5	A
2841906000	Bismuthates	5.5	A
2841909000	Other	5.5	A
2842101000	Aluminosilicates	6.5	A
2842109000	Other	5.5	A
2842901000	Salts of selenium acids	5.5	A
2842903000	Double or complex salts containing sulphur	5.5	A
2842905000	Double or complex salts of selenium	5.5	A
2842909000	Other	5.5	A
2843101000	Colloidal silver	5.5	A
2843102000	Colloidal gold	5.5	A
2843103000	Colloidal platinum	5.5	A
2843109000	Other	5.5	A
2843211000	For making semiconductor	5.5	A
2843219000	Other	5.5	A
2843291000	For making semiconductor	5.5	A
2843299000	Other	5.5	A
2843301000	Potassium gold cyanide for making semiconductor	5.5	A
2843309000	Other	5.5	A
2843901000	Amalgams	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2843909010	Platinum compounds	5.5	A
2843909090	Other	5.5	A
2844101000	Natural uranium	0	A
2844102000	Dispersions (containing natural uranium or natural uranium compounds)	0	A
2844109000	Other	0	A
2844201000	Uranium enriched in U235	0	A
2844202000	Dispersions (containing uranium enriched in U235, plutonium or compounds of these products)	0	A
2844209000	Other	0	A
2844301000	Dispersions (containing uranium depleted in U235, thorium or compounds of these products)	0	A
2844309000	Other	0	A
2844401000	Radioactive elements	0	A
2844402000	Radioactive isotopes	0	A
2844403000	Dispersions (containing radioactive elements, isotopes or compound)	0	A
2844409000	Other	0	A
2844500000	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0	A
2845100000	Heavy water (deuterium oxide)	0	A
2845901000	Heavy hydrogen (deuterium)	0	A
2845902000	Isotopes of carbon	0	A
2845909000	Other	0	A
2846100000	Cerium compounds	5	A
2846901000	Yttrium oxide	5	A
2846909000	Other	5	A
2847002000	For making semiconductor	5.5	A
2847009000	Other	5.5	A
2848001000	Of copper (phosphor copper), containing more than 15 % by weight of phosphorus	5.5	A
2848002000	Aluminium phosphide	5.5	A
2848009000	Other	5.5	A
2849100000	Of calcium	5.5	A
2849200000	Of silicon	5	A
2849901000	Complex carbides	5.5	A
2849909010	Tungsten carbides	5.5	A
2849909090	Other	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2850001000	Hydrides	5.5	A
2850002000	Nitrides	5.5	A
2850003000	Azides	5.5	A
2850004000	Silicides	5.5	A
2850005000	Borides	5.5	A
2852101000	Of subheading 2825.90, 2827.39, 2827.49, 2827.60, 2830.90, 2833.29, 2834.29, 2835.39, 2837.19, 2837.20, 2841.50, 2842.10, 2842.90, 2843.90, 2848.00, 2849.90, 2850.00 or 2853.00	5.5	A
2852102000	Of heading 2931, Of subheading 2918.11, 2932.99, 2934.99.9090, 3201.90.2000, 3201.90.4000, 3206.50, 3707.90, 3822.00.1091 or 3822.00.2091	6.5	A
2852103000	Of subheading 2934.99.2000, 3822.00.1092 or 3822.00.2092	6.5	A
2852104000	Of subheading 3502.90 or 3504.00	8	A
2852105000	Of subheading 3822.00.101, 3822.00.102, 3822.00.1093, 3822.00.201, 3822.00.202 or 3822.00.2093	0	A
2852106000	Of subheading 3822.00.1099 or 3822.00.2099	8	A
2852901000	Of subheading 2830.90, 2835.39, 2842.10.9000, 2848.00, 2849.90 or 2850.00	5.5	A
2852902000	Of subheading 2842.10.1000, 2934.99.2000, 2934.99.9090, 3201.90, 3824.90.2100, 3824.90.2200 or 3824.90.2490 to 3824.90.9090	6.5	A
2852903000	Of caseinates and other casein derivatives of subheading 3501.90(excluding those for manufacturing coffee creamer)	20	E
2852904000	Of subheading 3502.90 or 3504.00	8	C
2853001000	Distilled or conductivity water and water of similar purity	5.5	A
2853002000	Compressed air	5.5	A
2853003000	Amalgam	5.5	A
2853004010	Cyanogen chloride	5.5	A
2853004090	Other	5.5	A
2853005000	Alkali amides	5.5	A
2853009000	Other	5.5	A
2901101000	Butanes	0	A

HSK 2015	Description	Base Rate	Staging Category
2901102000	Hexanes	0	A
2901103000	Heptanes	0	A
2901109000	Other	0	A
2901210000	Ethylene	0	A
2901220000	Propene (propylene)	0	A
2901230000	Butene (butylene) and isomers thereof	0	A
2901241000	Buta-1,3-diene	0	A
2901242000	Isoprene	0	A
2901291000	Hexene	0	A
2901292000	Octene	0	A
2901299000	Other	0	A
2902110000	Cyclohexane	5	A
2902191000	Ethylidene Norbornene	5	A
2902199000	Other	5	A
2902200000	Benzene	3	A
2902300000	Toluene	3	A
2902410000	o-xylene	5	A
2902420000	m-xylene	5	A
2902430000	p-xylene	3	A
2902440000	Mixed xylene isomers	3	A
2902500000	Styrene	0	A
2902600000	Ethylbenzene	5	A
2902700000	Cumene	3	A
2902901000	Naphthalene	0	A
2902902000	Methylnaphthalene	0	A
2902903000	Methyl styrene	0	A
2902909000	Other	0	A
2903111000	Chloromethane (methyl chloride)	5.5	A
2903112000	Chloroethane (ethyl chloride)	5.5	A
2903120000	Dichloromethane (methylene chloride)	5.5	A
2903130000	Chloroform (trichloromethane)	5.5	A
2903140000	Carbon tetrachloride	5.5	A
2903150000	Ethylene dichloride (ISO) (1,2-dichloroethane)	5	A
2903191000	1,1,1-trichloroethane (methyl chloroform)	5.5	A
2903199000	Other	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2903210000	Vinyl chloride (chloroethylene)	5.5	A
2903220000	Trichloroethylene	5.5	A
2903230000	Tetrachloroethylene (perchloroethylene)	5.5	A
2903290000	Other	5.5	A
2903310000	Ethylene dibromide (ISO) (1,2-dibromoethane)	5.5	A
2903391000	Bromomethane (methyl bromide)	5.5	A
2903392000	Bromoethane, excluding 1,2-dibromoethane	5.5	A
2903393000	Iodomethane	5.5	A
2903394000	Hexafluoroethane (CFC-116)	5.5	A
2903395000	1,1-difluoro ethane (HFC-152a)	5.5	A
2903396000	1,1,1,2-tetra fluoro ethane (HFC-134a)	5.5	A
2903397000	1,1,3,3,3-pentafluoro-2-(trifluoromethyl)-1-propene	5.5	A
2903399000	Other	5.5	A
2903710000	Chlorodifluoromethane	5.5	A
2903720000	Dichlorotrifluoroethanes	5.5	A
2903730000	Dichlorofluoroethanes	5.5	A
2903740000	Chlorodifluoroethanes	5.5	A
2903750000	Dichloropentafluoropropanes	5.5	A
2903761000	Bromochlorodifluoromethane(Halon-1211)	5.5	A
2903762000	Bromotrifluoromethane(Halon-1301)	5.5	A
2903763000	Dibromotetrafluoroethane(Halon-2402)	5.5	A
2903771000	Trichlorofluoromethane	5.5	A
2903772000	Dichlorodifluoromethane	5.5	A
2903773000	Trichlorotrifluoroethanes	5.5	A
2903774010	Dichlorotetrafluoroethane(CFC-114)	5.5	A
2903774020	Chloropentafluoroethane(CFC-115)	5.5	A
2903775000	Chlorotrifluoromethane(CFC-13)	5.5	A
2903776010	Pentachlorofluoroethane(CFC-111)	5.5	A
2903776020	Tetrachlorodifluoroethane(CFC-112)	5.5	A
2903777010	Heptachlorofluoropropanes(CFC-211)	5.5	A
2903777020	Hexachlorodifluoropropanes(CFC-212)	5.5	A
2903777030	Pentachlorotrifluoropropanes(CFC-213)	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2903777040	Tetrachlorotetrafluoropropanes(CF C-214)	5.5	A
2903777050	Trichloropentafluoropropanes(CFC-215)	5.5	A
2903777060	Dichlorohexafluoropropanes(CFC-216)	5.5	A
2903777070	Chloroheptafluoropropanes(CFC-217)	5.5	A
2903779000	Other	5.5	A
2903780000	Other perhalogenated derivatives	5.5	A
2903791110	Dichlorofluoromethane (HCFC-21)	5.5	A
2903791120	Chlorofluoromethane (HCFC-31)	5.5	A
2903791210	Chlorotetrafluoroethanes(HCFC-124)	5.5	A
2903791290	Other	5.5	A
2903791300	Chlorofluoropropanes	5.5	A
2903792000	Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine	5.5	A
2903799000	Other	5.5	A
2903810000	1,2,3,4,5,6-Hexachlorocyclohexane(HCH(ISO)), including lindane(ISO, INN)	5.5	A
2903820000	Aldrin(ISO), chlordane(ISO) and heptachlor(ISO)	5.5	A
2903890000	Other	5.5	A
2903911000	Chlorobenzene	5.5	A
2903919000	Other	5.5	A
2903921000	Hexachlorobenzene(ISO)	5.5	A
2903922000	DDT(ISO)(clofenotane(INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	5.5	A
2903991000	Benzyl chloride	5.5	A
2903992010	1,2,4-Trichlorobenzene	5.5	A
2903992090	Other	5.5	A
2903993000	Benzotrichloride	5.5	A
2903999000	Other	5.5	A
2904101000	Benzene sulphonic acid	5.5	A
2904109000	Other	5.5	A
2904201000	Nitrotoluene	5.5	A
2904209010	Nitrobenzene	5.5	A
2904209020	4-Nitrobiphenyl and its salts	5.5	A
2904209090	Other	5.5	A
2904901000	2,4-dinitrochlorobenzene	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2904902000	p-nitrochlorobenzene	5.5	A
2904903000	Trichloronitromethane (chloropicrin)	5.5	A
2904909000	Other	5.5	A
2905110000	Methanol (methyl alcohol)	2	A
2905121000	Propan-1-ol (propyl alcohol)	5.5	A
2905122010	For making semiconductor	5.5	A
2905122090	Other	5.5	A
2905130000	Butan-1-ol (n-butyl alcohol)	5	A
2905140000	Other butanols	5.5	A
2905161000	2-ethylhexyl alcohol	5.5	A
2905169000	Other	5.5	A
2905171000	Dodecan-1-ol (lauryl alcohol)	5.5	A
2905172000	Hexadecan-1-ol (cetyl alcohol)	5.5	A
2905173000	Octadecan-1-ol (stearyl alcohol)	5.5	A
2905191000	Heptyl alcohols	5.5	A
2905192000	Nonyl alcohol	5.5	A
2905193000	Isononyl alcohol	3	A
2905194000	Pentanol (amyl alcohol) and isomers thereof	5.5	A
2905199010	3,3-dimethyl butan-2-ol (pinacolyl alcohol)	5	A
2905199020	2-Propyl heptyl alcohol	5	A
2905199030	Isodecyl alcohol	3	A
2905199090	Other	5	A
2905221000	Geraniol, citronellol, linalool, rhodinol and nerol	5	A
2905229000	Other	5	A
2905290000	Other	5	A
2905310000	Ethylene glycol (ethanediol)	3	A
2905320000	Propylene glycol (propane-1,2-diol)	5.5	A
2905391000	1,4-Butanediol	5.5	A
2905392000	Neopentyl glycol	5.5	A
2905399000	Other	5.5	A
2905410000	2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	5.5	A
2905420000	Pentaerythritol	5.5	A
2905430000	Mannitol	8	F
2905440000	D-glucitol (sorbitol)	8	F
2905450000	Glycerol	8	A

HSK 2015	Description	Base Rate	Staging Category
2905490000	Other	5.5	A
2905510000	Ethchlorvynol (INN)	5.5	A
2905590000	Other	5.5	A
2906110000	Menthol	5.5	A
2906120000	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	5.5	A
2906131000	Sterols	5.5	A
2906132000	Inositols	5.5	A
2906191000	Borneol	5.5	A
2906192000	Terpineols	5.5	A
2906199000	Other	5.5	A
2906210000	Benzyl alcohol	5.5	A
2906291000	Phenylethyl alcohol	5.5	A
2906292000	Phenylpropyl alcohol	5.5	A
2906293000	Cinnamyl alcohol	5.5	A
2906299000	Other	5.5	A
2907111000	Phenol	5.5	A
2907112000	Salts of phenol	5.5	A
2907121000	Cresols	5.5	A
2907122000	Salts of cresols	5.5	A
2907131000	Octylphenol	5.5	A
2907132000	Nonylphenol	5	A
2907139000	Other	5.5	A
2907151000	Naphthols	5.5	A
2907152000	Salts of naphthols	5.5	A
2907191000	Thymol	5.5	A
2907192000	Xylenols and their salts	5.5	A
2907199000	Other	5.5	A
2907211000	Resorcinol	5.5	A
2907212000	Salts of resorcinol	5.5	A
2907221000	Hydroquinone	5.5	A
2907222000	Salts of hydroquinone	5.5	A
2907231000	4,4'-Isopropylidenediphenol (bisphenol A)	5.5	A
2907232000	Salts of 4,4'-isopropylidenediphenol (bisphenol A)	5.5	A
2907291000	Catechol	5.5	A
2907299000	Other	5.5	A
2908110000	Pentachlorophenol (ISO)	5	A

HSK 2015	Description	Base Rate	Staging Category
2908191000	Chlorophenols, excluding pentachlorophenol	5	A
2908192000	Tetra bromo bisphenol-A	5	A
2908193000	Tribromophenol	5	A
2908199000	Other	5	A
2908910000	Dinoseb (ISO) and its salts	5.5	A
2908920000	4,6-Dinitro-o-cresol[DNOC(ISO)] and its salts	5.5	A
2908991000	Naphthol sulphonic acids and their salts	5.5	A
2908992000	Phenol sulphonic acids	5.5	A
2908993000	Nitrated derivatives and their salts	5.5	A
2908994000	Nitrosated derivatives and their salts	5.5	A
2908999000	Other	5.5	A
2909110000	Diethyl ether	5.5	A
2909191000	Bis (chloromethyl) ether	5.5	A
2909192000	Methyl tertiary butyl ether	5.5	A
2909199000	Other	5.5	A
2909200000	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	A
2909301000	Anisole	5.5	A
2909302000	Anethole	5.5	A
2909303000	Diphenylether	5.5	A
2909304000	Ambrette musk	5.5	A
2909305000	Decabromodiphenyl oxide	5.5	A
2909309010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2909309090	Other	5.5	A
2909410000	2,2'-Oxydiethanol (diethylene glycol, digol)	5.5	A
2909430000	Monobutyl ethers of ethylene glycol or of diethylene glycol	5.5	A
2909441000	Monomethyl ethers of ethylene glycol or of diethylene glycol	5.5	A
2909449000	Other	5.5	A
2909491000	Triethylene glycol	5.5	A
2909499000	Other	5.5	A
2909501000	Eugenol	5.5	A
2909502000	Isoeugenol	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2909503000	Ether-alcohol-phenols	5.5	A
2909509000	Other	5.5	A
2909601000	Alcohol peroxides	5.5	A
2909602000	Dicumyl peroxide	5.5	A
2909603000	Methyl ethyl ketone peroxide	5.5	A
2909609000	Other	5.5	A
2910100000	Oxirane (ethylene oxide)	5	A
2910200000	Methyloxirane (propylene oxide)	5.5	A
2910300000	1-Chloro-2,3-epoxypropane (epichlorohydrin)	5.5	A
2910400000	Dieldrin (ISO, INN)	5.5	A
2910900000	Other	5.5	A
2911001010	Acetals	5.5	A
2911001020	Hemiacetals	5.5	A
2911009000	Other	5.5	A
2912110000	Methanal (formaldehyde)	5.5	A
2912120000	Ethanal (acetaldehyde)	5.5	A
2912191000	Citronellaldehyde	5.5	A
2912192000	Citral	5.5	A
2912193000	Butanal (butyraldehyde, normal isomer)	5.5	A
2912199000	Other	5.5	A
2912210000	Benzaldehyde	5.5	A
2912292000	Phenylacetaldehyde	5.5	A
2912293000	Cinnamaldehyde	5.5	A
2912294000	Alpha-amylcinnamaldehyde	5.5	A
2912295000	Cyclamen aldehyde	5.5	A
2912299000	Other	5.5	A
2912410000	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5	A
2912420000	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	5.5	A
2912491000	3,4,5-trimethoxybenz-aldehyde	5.5	A
2912499000	Other	5.5	A
2912501000	Trioxan	5.5	A
2912502000	Paraldehyde	5.5	A
2912503000	Metaldehyde	5.5	A
2912509000	Other	5.5	A
2912600000	Paraformaldehyde	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2913000000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	5.5	A
2914110000	Acetone	5.5	A
2914120000	Butanone (methyl ethyl ketone)	3	A
2914130000	4-Methylpentan-2-one (methyl isobutyl ketone)	5.5	A
2914191000	3,3-dimethyl-2-butanone (pinacolone)	5.5	A
2914199000	Other	5.5	A
2914221000	Cyclohexanone	5	A
2914222000	Methylcyclohexanones	5	A
2914231000	Ionones	5	A
2914232000	Methylionones	5	A
2914291000	Jasmone	5	A
2914299000	Other	5	A
2914310000	Phenylacetone (phenylpropan-2-one)	5.5	A
2914390000	Other	5.5	A
2914401000	Diacetone alcohol (4-Hydroxy-4-methylpentane-2-one)	5.5	A
2914409000	Other	5.5	A
2914501000	Ketone-phenols	5.5	A
2914509000	Other	5.5	A
2914610000	Anthraquinone	5.5	A
2914691000	Derivatives of anthraquinone	5.5	A
2914699010	Quinone-alcohols, quinonephenols, and quinone-aldehydes	5.5	A
2914699090	Other	5.5	A
2914701000	Ketone musk	5	A
2914709010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2914709090	Other	5	A
2915110000	Formic acid	5.5	A
2915121000	Calcium formate	5.5	A
2915122000	Ammonium formate	5.5	A
2915129000	Other	5.5	A
2915131000	Methyl formate	5.5	A
2915132000	2-ethylhexylchloroformate	5.5	A
2915139000	Other	5.5	A

HSK 2015	Description	Base Rate	Staging Category
2915210000	Acetic acid	5.5	A
2915240000	Acetic anhydride	5.5	A
2915291000	Calcium acetate	5.5	A
2915292000	Sodium acetate	5.5	A
2915293000	Cobalt acetate	5.5	A
2915299000	Other	5.5	A
2915310000	Ethyl acetate	5.5	A
2915320000	Vinyl acetate	5.5	A
2915331000	For making semiconductor	5.5	A
2915339000	Other	5.5	A
2915360000	Dinoseb (ISO) acetate	5.5	A
2915391000	Amyl acetate	5.5	A
2915392000	Isoamyl acetate	5.5	A
2915393000	Methyl acetate	5.5	A
2915394000	Isobutyl acetate	5.5	A
2915395000	2-Ethoxyethyl acetate	5.5	A
2915399000	Other	5.5	A
2915401000	Monochloroacetic acid	5.5	A
2915409000	Other	5.5	A
2915500000	Propionic acid, its salts and esters	5.5	A
2915600000	Butanoic acids, pentanoic acids, their salts and esters	5.5	A
2915701000	Palmitic acid, its salts and esters	5.5	A
2915702010	Stearic acid	5.5	A
2915702020	Magnesium stearate	5.5	A
2915702030	Lead stearate	5.5	A
2915702040	Zinc stearate	5.5	A
2915702050	Barium stearate	5.5	A
2915702060	Cadmium stearate	5.5	A
2915702070	Calcium stearate	5.5	A
2915702080	Butyl stearate	5.5	A
2915702090	Other	5.5	A
2915901000	Neodecanoilchloride and pivaloylchloride	5.5	A
2915909010	2-ethyl hexoic acid	5.5	A
2915909090	Other	5.5	A
2916111000	Acrylic acid	6.5	A
2916119000	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2916121000	Ethyl acrylate	6.5	A
2916122000	Methyl acrylate	6.5	A
2916123000	Butyl acrylate	6.5	A
2916124000	2-ethyl hexyl acrylate	6.5	A
2916129000	Other	6.5	A
2916131000	Methacrylic acid	6.5	A
2916139000	Other	6.5	A
2916141000	Methyl methacrylate	6.5	A
2916149000	Other	6.5	A
2916151000	Oleic acid, its salts and esters	6.5	A
2916152000	Linoleic acid, its salts and esters	6.5	A
2916153000	Linolenic acid, its salts and esters	6.5	A
2916160000	Binapacryl(ISO)	6.5	A
2916190000	Other	6.5	A
2916201000	Cyclohexane carboxylic acid	6.5	A
2916202000	Cyclopentenyl acetic acid	6.5	A
2916209010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2916209090	Other	6.5	A
2916311000	Benzoic acid	6.5	A
2916312000	Sodium benzoate	6.5	A
2916313000	Benzyl benzoates	6.5	A
2916319010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2916319090	Other	6.5	A
2916321000	Benzoyl peroxide	6.5	A
2916322000	Benzoyl chloride	6.5	A
2916341000	Phenylacetic acid	6.5	A
2916342000	Salts of phenylacetic acid	6.5	A
2916391000	Cinnamic acid	6.5	A
2916399010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2916399090	Other	6.5	A
2917111000	Oxalic acid	6.5	A
2917112000	Salts of oxalic acid	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2917113000	Esters of oxalic acid	6.5	A
2917121000	Adipic acid	6.5	A
2917122000	Salts of adipic acid	6.5	A
2917123010	Dioctyl adipate	6.5	A
2917123090	Other	6.5	A
2917131000	Azelaic acid, its salts and esters	6.5	A
2917132000	Sebacic acid, its salts and esters	6.5	A
2917140000	Maleic anhydride	6.5	B
2917191000	Maleic acid	6.5	A
2917192000	Succinic acid	6.5	A
2917193000	Sodium succinate	6.5	A
2917194000	Diethyl malonate	6.5	A
2917195000	Diisopropyl malonate	6.5	A
2917199000	Other	6.5	A
2917200000	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6.5	A
2917321000	Di-2-ethyl hexyl orthophthalate	6.5	A
2917329000	Other	6.5	A
2917331000	Dinonyl orthophthalate	6.5	A
2917332000	Didecyl orthophthalates	6.5	A
2917341000	Diheptyl orthophthalate	6.5	A
2917342000	Diisodecyl orthophthalate	6.5	A
2917343000	Dibutyl orthophthalates	6.5	A
2917349000	Other	6.5	A
2917350000	Phthalic anhydride	6.5	A
2917361000	Terephthalic acid	3	A
2917369000	Other	6.5	A
2917370000	Dimethyl terephthalate	6.5	A
2917391000	Isophthalic acid	6.5	A
2917392000	Trioctyltrimellitate (T.O.T.M)	6.5	A
2917393000	Trimellitic anhydride	6.5	A
2917399000	Other	6.5	A
2918111000	Lactic acid	6.5	A
2918112000	Salts of lactic acid	6.5	A
2918113000	Esters of lactic acid	6.5	A
2918120000	Tartaric acid	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2918131000	Salts of tartaric acid	6.5	A
2918132000	Esters of tartaric acid	6.5	A
2918140000	Citric acid	6.5	A
2918151010	Calcium citrate	6.5	A
2918151090	Other	6.5	A
2918152000	Esters of citric acid	6.5	A
2918161000	Gluconic acid	6.5	A
2918162000	Salts of gluconic acid	6.5	A
2918163000	Esters of gluconic acid	6.5	A
2918180000	Chlorobenzilate (ISO)	6.5	A
2918191010	Malic acid	6.5	A
2918191020	2,2-diphenyl-2-hydroxyacetic acid (benzilic acid)	6.5	A
2918191090	Other	6.5	A
2918192010	Salts of malic acid	6.5	A
2918192090	Other	6.5	A
2918193010	Esters of malic acid	6.5	A
2918193020	Methyl benzilate	6.5	A
2918193090	Other	6.5	A
2918199000	Other	6.5	A
2918211000	Salicylic acid	6.5	A
2918212010	Sodium salicylate	6.5	A
2918212090	Other	6.5	A
2918221000	O-acetylsalicylic acid	6.5	A
2918222000	Salts of o-acetylsalicylic acid	6.5	A
2918223000	Esters of o-acetylsalicylic acid	6.5	A
2918231010	Methyl salicylate	6.5	A
2918231020	Ethyl salicylate	6.5	A
2918231090	Other	6.5	A
2918232000	Salts of other esters of salicylic acid	6.5	A
2918291000	β -oxynaphthoic acid and its salts	6.5	A
2918299010	Gallic acid	6.5	A
2918299020	Parahydroxynaphthoic acid	6.5	A
2918299030	Parahydroxybenzoic acid	6.5	A
2918299040	Salts and esters of gallic acid	6.5	A
2918299090	Other	6.5	A
2918301000	Material for manufacturing agricultural chemicals (registered)	2	A

HSK 2015	Description	Base Rate	Staging Category
	material under the Agricultural Chemicals Management Act)		
2918309000	Other	6.5	A
2918910000	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	6.5	A
2918991000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2918999000	Other	6.5	A
2919100000	Tris(2,3-dibromopropyl) phosphate	6.5	A
2919901011	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2919901019	Other	6.5	A
2919901020	Glycerophosphoric acid	6.5	A
2919901090	Other	6.5	A
2919902000	Salts of phosphoric esters	6.5	A
2919909000	Other	6.5	A
2920111000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2920119000	Other	6.5	A
2920191000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2920199010	0.0-dimethyl-0-(3-methyl-4-nitrophenyl) thiophosphate	6.5	A
2920199090	Other	6.5	A
2920901010	Dimethyl sulfate	6.5	A
2920901020	Diethyl sulfate	6.5	A
2920901090	Other	6.5	A
2920902000	Of nitrous and nitric esters	6.5	A
2920903000	Of carbonic esters	6.5	A
2920904010	Dimethyl phosphite	6.5	A
2920904020	Diethyl phosphite	6.5	A
2920904030	Trimethyl phosphite	6.5	A
2920904040	Triethyl phosphite	6.5	A
2920909010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A

HSK 2015	Description	Base Rate	Staging Category
2920909090	Other	6.5	A
2921111010	Methylamine	6.5	A
2921111020	Salts of methylamine	6.5	A
2921112010	Dimethylamine	6.5	A
2921112020	Salts of dimethylamine	6.5	A
2921113010	Trimethylamine	6.5	A
2921113020	Salts of trimethylamine	6.5	A
2921191000	Dimethylaminoethyl chloride hydrochloride	6.5	A
2921192000	Diethylamine and its salts	6.5	A
2921199010	Dimethyl laurylamine	6.5	A
2921199020	Chlormethine (INN) (bis(2-chloroethyl)methylamine)	6.5	A
2921199030	Bis (2-chloroethyl) ethylamine	6.5	A
2921199040	Trichlormethine (INN) (tris(2-chloroethyl)amine)	6.5	A
2921199050	Di-isopropylamine	6.5	A
2921199060	N,N-diisopropyl- β -aminoethylchloride	6.5	A
2921199070	N,N-Dialkyl(methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines and their protonated salts	6.5	A
2921199090	Other	6.5	A
2921211000	Ethylenediamine	6.5	A
2921212000	Salts of ethylenediamine	6.5	A
2921221000	Hexamethylenediamine	6.5	A
2921222000	Hexamethylenediamine adipate	6.5	A
2921229000	Other	6.5	A
2921291000	Diethylenetriamine	5	A
2921292000	Triethylene tetramine	5	A
2921299000	Other	5	A
2921301000	Cyclohexylamine	6.5	A
2921309000	Other	6.5	A
2921411000	Aniline	6.5	A
2921412000	Salts of aniline	6.5	A
2921421000	Nitrohalogenated derivatives of aniline	6.5	A
2921422000	2,4,5-trichloroaniline	6.5	A
2921429010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A

HSK 2015	Description	Base Rate	Staging Category
2921429090	Other	6.5	A
2921431000	Para-toluidine-m-sulfonic acid and its salts	6.5	A
2921432000	2-chloro-para-toluidine-5-sulfonic acid and its salts	6.5	A
2921433000	3-amino-6-chlorotoluene-4-sulfonic acid and its salts	6.5	A
2921439010	Toluidines	6.5	A
2921439091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2921439099	Other	6.5	A
2921441000	Diphenylamine	6.5	A
2921449000	Other	6.5	A
2921451000	1-naphthylamine-4-sulfonic acid and its salts	6.5	A
2921459010	1-Naphthylamine (alpha-naphthylamine) and its salts	6.5	A
2921459020	2-Naphthylamine (beta-naphthylamine) and its salts	6.5	A
2921459030	2-naphthylamine-3,6,8-trisulfonic acid and its salts	5	A
2921459090	Other	6.5	A
2921460000	Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilametamine (INN), fencamfamin (INN), lefetamine (INN), levametamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	6.5	A
2921491000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2921499000	Other	6.5	A
2921511000	N-phenyl-N'-isopropyl-para-phenylenediamine	6.5	A
2921512000	N-(1,3-Dimethyl butyl)-N'-phenyl-para-phenylenediamine	6.5	A
2921519010	o-phenylene diamine	6.5	A
2921519020	m-phenylene diamine	6.5	A
2921519030	p-phenylene diamine	6.5	A
2921519040	Diaminotoluenes	6.5	A
2921519090	Other	6.5	A
2921591000	3,3-Dichloro benzidine sulfonic acid salts	6.5	A
2921599010	Benzidine	6.5	A
2921599020	Benzidine dihydrochloride	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2921599030	4,4'diaminostilbene-2,2'-disulfonic acid and its salts	6.5	A
2921599040	Benzidine's salts other than benzidine dihydrochloride	6.5	A
2921599050	o-Tolidine and its salts	6.5	A
2921599090	Other	6.5	A
2922111000	Monoethanolamine	6.5	A
2922112000	Salts of monoethanolamine	6.5	A
2922121000	Diethanolamine	6.5	A
2922122000	Salts of diethanolamine	6.5	A
2922131000	Triethanolamine	3	A
2922132000	Salts of triethanolamine	6.5	A
2922140000	Dextropropoxyphene (INN) and its salts	6.5	A
2922191000	Arylethanolamines	6.5	A
2922193010	N,N-Dimethyl-2 aminoethanol and its protonated salts	6.5	A
2922193020	N,N-Diethyl-2-aminoethanol and its protonated salts	6.5	A
2922193090	Other	6.5	A
2922194000	Ethyldiethanolamine	6.5	A
2922195000	Methyldiethanolamine	6.5	A
2922196000	Diethylaminoethanol	6.5	A
2922199000	Other	6.5	A
2922211000	7-amino-1-naphthol-3-sulphonic acid (gamma acid) and its salts	6.5	A
2922212000	8-amino-1-naphthol-3, 6-disulphonic acid (H acid) and its salts	3	A
2922213000	2-amino-5-naphthol-7-disulphonic acid (J acid) and its salts	6.5	A
2922219000	Other	6.5	A
2922291000	Para-aminophenol	6.5	A
2922299010	Meta-aminophenol	6.5	A
2922299020	Ortho-aminophenol	6.5	A
2922299030	Amino cresols	6.5	A
2922299040	Phenetidines and their salts	6.5	A
2922299090	Other	6.5	A
2922310000	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	6.5	A
2922392000	Amino anthraquinons and their salts	6.5	A
2922393000	Derivatives of amino anthraquinons	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2922399000	Other	6.5	A
2922411000	Lysine	6.5	A
2922412000	Esters of lysine	6.5	A
2922413000	Salts of lysine and its esters	6.5	A
2922421000	Glutamic acid	5	A
2922422000	Sodium glutamate	6.5	A
2922423000	Other salts of glutamic acid	6.5	A
2922431000	Anthranilic acid	6.5	A
2922439000	Salts of anthranilic acid	6.5	A
2922440000	Tilidine (INN) and its salts	6.5	A
2922491000	Glycine	6.5	A
2922492000	Alanine	6.5	A
2922493000	Leucine	6.5	A
2922494000	Valine	6.5	A
2922495000	Aspartic acid	6.5	A
2922496000	Phenylglycine	6.5	A
2922497000	Ethyl para amino benzoate	6.5	A
2922499000	Other	6.5	A
2922501000	Serine	6.5	A
2922502000	Para-amino salicylic acid and its salts	6.5	A
2922503000	1-p-nitrophenol-2-amino-1,3-propane diol	6.5	A
2922504000	Dialphahydroxyphenylglycine	6.5	A
2922509010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2922509090	Other	6.5	A
2923101000	Choline	6.5	A
2923102000	Salts of choline	6.5	A
2923201000	Lecithins	6.5	A
2923202000	Other phosphoaminolipids	6.5	A
2923900000	Other	6.5	A
2924110000	Meprobamate (INN)	6.5	A
2924121000	Fluoroacetamide (ISO)	6.5	A
2924122000	Monocrotophos (ISO)	6.5	A
2924123000	Phosphamidon (ISO)	6.5	A
2924191000	Dimethylformamide	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2924192000	Dimethylacetamide	6.5	A
2924199010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2924199090	Other	6.5	A
2924211000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2924219000	Other	6.5	A
2924230000	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	6.5	A
2924240000	Ethinamate (INN)	6.5	A
2924291010	Aminoacetanilide and its derivatives	6.5	A
2924291020	Acetaminophen	6.5	A
2924291090	Other	6.5	A
2924292000	Aceto acetanilide and its derivatives	5	A
2924299010	Lidocaine hydrochloride	6.5	A
2924299091	Iopromide, Iopamidol and Iomeprol	0	A
2924299092	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2924299099	Other	6.5	A
2925111000	Saccharin	6.5	A
2925112000	Salts of saccharin	6.5	A
2925120000	Glutethimide (INN)	6.5	A
2925191000	Phthalimide	6.5	A
2925199010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2925199090	Other	6.5	A
2925210000	Chlordimeform (ISO)	6.5	A
2925291000	Diphenyl guanidine	6.5	A
2925299010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2925299090	Other	6.5	A
2926100000	Acrylonitrile	6.5	A
2926200000	1-Cyanoguanidine (dicyandiamide)	6.5	A
2926300000	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-	6.5	A

HSK 2015	Description	Base Rate	Staging Category
	cyano-2-dimethylamino-4,4-diphenylbutane)		
2926901000	Acetonitrile	6.5	A
2926902000	1,4-diamino-2,3-dicyanoanthraquinon	6.5	A
2926909010	Malono nitrile	6.5	A
2926909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2926909099	Other	6.5	A
2927001100	6-nitro-1-diazo-2-naphthol-4-sulfonic acid	6.5	A
2927001900	Other	6.5	A
2927002100	Azodicarbonamide	6.5	A
2927002910	Azoisobutyronitrile	6.5	A
2927002990	Other	6.5	A
2927003000	Azoxy-compounds	6.5	A
2928001000	Phenylhydrazine	6.5	A
2928009010	Perillartine	6.5	A
2928009020	Methylethyl ketoxime	6.5	A
2928009091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2928009099	Other	6.5	A
2929101000	Toluene diisocyanate	6.5	A
2929102000	Diphenyl methane diisocyanate	6.5	A
2929109000	Other	6.5	A
2929901000	Isocyanides	6.5	A
2929903000	Dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates	6.5	A
2929904000	Diethyl-n,n-dimethylphosphoramidates	6.5	A
2929905000	o-ethyl-2-diisopropylaminoethyl methylphosphonite	6.5	A
2929906000	N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides	6.5	A
2929909000	Other	6.5	A
2930201010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2930201090	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2930202010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2930202090	Other	6.5	A
2930301000	Thiuram mono-sulphides	6.5	A
2930302000	Thiuram di-sulphides	6.5	A
2930303000	Thiuram tetra-sulphides	6.5	A
2930400000	Methionine	6.5	A
2930501000	Captafol (ISO)	6.5	A
2930502000	Methamidophos (ISO)	6.5	A
2930901000	Sodium-2-amino-4-methylthiobutylate	6.5	A
2930902010	Thiourea	6.5	A
2930902020	Thiocarbanilide	6.5	A
2930902091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2930902099	Other	6.5	A
2930903010	Thioalcohols	6.5	A
2930903020	Thiophenols	6.5	A
2930903030	N,N-Diisopropyl- β -aminoethanthiol	6.5	A
2930903040	N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols and their protonated salts	6.5	A
2930904010	Thiodiglycol (INN) (bis(2-hydroxyethyl)sulphide)	6.5	A
2930904020	Thioaniline	6.5	A
2930904090	Other	6.5	A
2930905010	2-Chloroethylchloromethylsulphide	6.5	A
2930905020	Bis (2-chloroethyl) sulphide	6.5	A
2930905030	Bis (2-chloroethylthio) methane	6.5	A
2930905040	1,2-Bis (2-chloroethylthio) ethane	6.5	A
2930905050	1,3-Bis (2-chloroethylthio)-n-propane	6.5	A
2930905060	1,4-Bis (2-chloroethylthio)-n-butane	6.5	A
2930905070	1,5-Bis (2-chloroethylthio)-n-pentane	6.5	A
2930905081	Bis(2-chloroethylthiomethyl)ether	6.5	A
2930905082	Bis(2-chloroethylthioethyl)ether	6.5	A
2930905090	Other	6.5	A
2930906000	[S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl)amino) ethyl]	6.5	A

HSK 2015	Description	Base Rate	Staging Category
	hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonothioates and their O-alkyl (\leq C10, including cycloalkyl) esters; alkylated or protonated salts thereof		
2930907000	O,O-Diethyl s-[2-(diethylamino) ethyl] phosphorothioate and its alkylated or protonated salts	6.5	A
2930908000	O-Ethyl, S-phenyl ethylphosphonothiolothionate (fonofos)	6.5	A
2930909010	Thioacids	6.5	A
2930909020	Isothiocyanates	6.5	A
2930909030	Cysteine	6.5	A
2930909040	Cystine	6.5	A
2930909050	Glutathion	6.5	A
2930909060	8-Chloro-6-tosylotinic acid ethyl ester	6.5	A
2930909070	Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	6.5	A
2930909080	Dithiocarbonates (xanthates)	6.5	A
2930909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2930909099	Other	6.5	A
2931100000	Tetramethyl lead and tetraethyl lead	6.5	A
2931200000	Tributyltin compounds	6.5	A
2931901010	2-Chlorovinyl dichloroarsine	6.5	A
2931901020	Bis (2-chlorovinyl) chloroarsine	6.5	A
2931901030	Tris (2-chlorovinyl) arsine	6.5	A
2931901091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2931901099	Other	6.5	A
2931902100	[O-2-(dialkyl(methyl,ethyl, n-propyl or isopropyl)amino)ethyl]hydrogen alkyl (methyl,ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl (\leq C10, including cycloalkyl)esters; alkylated or protonated salts thereof	6.5	A
2931902200	O-Isopropyl methylphosphonochloridate	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2931902300	O-Pinacoyl methylphosphonochloridate	6.5	A
2931902400	O-Alkyl (\leq C10, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates	6.5	A
2931902500	O-Alkyl (\leq C10, including cycloalkyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates	6.5	A
2931902911	Dimethyl methylphosphonate	6.5	A
2931902912	Diethyl ethylphosphonate	6.5	A
2931902913	Diethyl methylphosphonate	6.5	A
2931902914	Dimethyl ethylphosphonate	6.5	A
2931902915	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2931902919	Others	6.5	A
2931902991	Material for manufacturing agricultural chemicals(registered material under the Agricultural Chemicals Management Act)	2	A
2931902999	Other	6.5	A
2931903010	Alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonyl difluorides	6.5	A
2931903090	Other	6.5	A
2931904010	Methyl phosphonyl dichloride	6.5	A
2931904020	Methyl phosphinyl dichloride	6.5	A
2931904030	Ethyl phosphonyl dichloride	6.5	A
2931904040	Ethyl phosphinyl dichloride	6.5	A
2931904090	Other	6.5	A
2931909010	Dibutyl tin oxide	6.5	A
2931909020	Diethyl aluminium chloride	6.5	A
2931909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2931909099	Other	6.5	A
2932110000	Tetrahydrofuran	6.5	A
2932120000	2-Furaldehyde (furfuraldehyde)	6.5	A
2932131000	Furfuryl alcohol	6.5	A
2932132000	Tetrahydrofurfuryl alcohol	6.5	A
2932191000	Material for manufacturing agricultural chemicals (registered material under the Agricultural	2	A

HSK 2015	Description	Base Rate	Staging Category
	Chemicals Management Act)		
2932199000	Other	6.5	A
2932201010	Coumarin	5	A
2932201020	Methylcoumarins	5	A
2932201030	Ethylcoumarins	5	A
2932209010	Nonalactone	5	A
2932209020	Undecalactone	5	A
2932209030	Butyrolactone	5	A
2932209040	Santonin	5	A
2932209050	Phenolphthalein	5	A
2932209060	Glucuronolactone	5	A
2932209070	Dehydracetic acid and its salts	5	A
2932209080	Acetyl ketene (diketene)	5	A
2932209091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2932209099	Other	5	A
2932910000	Isosafrole	6.5	A
2932920000	1-(1,3-Benzodioxol-5-yl)propane-2-one	6.5	A
2932930000	Piperonal	6.5	A
2932940000	Safrole	6.5	A
2932950000	Tetrahydrocannabinols (all isomers)	6.5	A
2932991000	Dioxanes	6.5	A
2932992000	Benzofuran (coumarone)	6.5	A
2932993000	Cineole	5.5	A
2932999010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2932999090	Other	6.5	A
2933111000	Methylene bis(1-phenyl-2,3-dimethyl-4-methylamino pyrazolone-5)	6.5	A
2933119010	Phenazone (antipyrin)	6.5	A
2933119030	Sulpyrine	6.5	A
2933119040	Isopropyl antipyrin	6.5	A
2933119091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933119099	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2933191000	Pyrazolone and its derivatives	6.5	A
2933199010	Phenyl butazone	6.5	A
2933199020	Pyrazolate	6.5	A
2933199091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933199099	Other	6.5	A
2933211000	Hydantoin	6.5	A
2933212000	Derivatives of hydantoin	6.5	A
2933291000	Lysidine	6.5	A
2933299010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933299090	Other	6.5	A
2933311000	Pyridine	6.5	A
2933312000	Salts of pyridine	6.5	A
2933321000	Piperidine	6.5	A
2933329000	Salts of piperidine	6.5	A
2933330000	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN) dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	6.5	A
2933391000	Isonicotinic acid hydrazide	6.5	A
2933393000	3-Hydroxy-1-methylpiperidine	6.5	A
2933394000	3-Quinuclidinyl benzilate	6.5	A
2933395000	Quinuclidin-3-ol	6.5	A
2933399010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933399090	Other	6.5	A
2933410000	Levorphanol (INN) and its salts	6.5	A
2933491000	Pyrvinium pamoate	6.5	A
2933499010	Material for manufacturing	2	A

HSK 2015	Description	Base Rate	Staging Category
	agricultural chemicals (registered material under the Agricultural Chemicals Management Act)		
2933499090	Other	6.5	A
2933520000	Malonylurea (barbituric acid) and its salts	6.5	A
2933530000	Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbitol (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbitol (INN); salts thereof	6.5	A
2933540000	Other derivatives of malonylurea (barbituric acid); salts thereof	6.5	A
2933550000	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	6.5	A
2933591100	5-fluorouracil	6.5	A
2933591910	Pyrimidine	6.5	A
2933591991	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933591999	Other	6.5	A
2933592010	Piperazine	6.5	A
2933592020	Piperazine citrate	6.5	A
2933592030	Piperazine adipate	6.5	A
2933592040	1-amino-4-methylpiperazine	6.5	A
2933592090	Other	6.5	A
2933610000	Melamine	6.5	A
2933691000	Cyanuric chloride	3	A
2933692000	Hexamethylene tetramine	6.5	A
2933699010	Trimethylene trinitramine	6.5	A
2933699091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933699099	Other	6.5	A
2933710000	6-Hexanelactam (epsilon-caprolactam)	3	A
2933720000	Clobazam (INN) and methyprylon (INN)	6.5	A
2933791000	Isatin	6.5	A
2933792000	2-hydroxyquinoline	6.5	A
2933793000	1-vinyl-2-pyrrolidone	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2933799000	Other	6.5	A
2933910000	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN) tetrazepam (INN) and triazolam (INN); salts thereof	6.5	A
2933991000	Indole and its derivatives	6.5	A
2933999010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2933999090	Other	6.5	A
2934101000	Aminothiazole and its derivative	6.5	A
2934109010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2934109090	Other	6.5	A
2934201000	Benzothiazole	6.5	A
2934202000	Mercaptobenzothiazole	6.5	A
2934203000	Dibenzothiazolyl disulphide	6.5	A
2934209010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2934209090	Other	6.5	A
2934301000	Phenothiazine (thiodiphenyl amine)	6.5	A
2934309000	Other	6.5	A
2934910000	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2934991000	Morpholine	6.5	A
2934992000	Nucleic acids, their salts and derivatives	6.5	A
2934993000	7-Aminocephalosporanic acid	6.5	A
2934999010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2934999090	Other	6.5	A
2935002000	5-amino-2-methyl-n-phenyl benzene sulfonamide	6.5	A
2935003000	Para-toluidine-3-sulfon anilide	6.5	A
2935004000	2-amino-n-ethylbenzene sulfonanilide	6.5	A
2935006000	Sulfamethoxazole	6.5	A
2935007000	Sulfamethoxine	6.5	A
2935008010	Sulphamine	6.5	A
2935008020	Sulphapyridine	6.5	A
2935008030	Sulphadiazine	6.5	A
2935008040	Sulphamerazine	6.5	A
2935008050	Sulphathiazole	6.5	A
2935008090	Other	6.5	A
2935009020	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2935009090	Other	6.5	A
2936210000	Vitamins A and their derivatives	6.5	A
2936220000	Vitamin B1 and its derivatives	6.5	A
2936230000	Vitamin B2 and its derivatives	6.5	A
2936240000	D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	6.5	A
2936250000	Vitamin B6 and its derivatives	6.5	A
2936260000	Vitamin B12 and its derivatives	6.5	A
2936271000	Ascorbic acid	6.5	A
2936272000	Sodium ascorbate	6.5	A
2936273000	Calcium ascorbate	6.5	A
2936279000	Other	6.5	A
2936281000	Alpha-tocopherol acetate	6.5	A
2936289000	Other	6.5	A
2936291010	Vitamin B9	6.5	A
2936291090	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2936292000	Vitamins D and their derivatives	6.5	A
2936293000	Vitamin H and its derivatives	6.5	A
2936294000	Vitamins K and their derivatives	6.5	A
2936295000	Nicotinamide and its derivatives	6.5	A
2936299000	Other	6.5	A
2936901000	Provitamins, unmixed	6.5	A
2936909000	Other	6.5	A
2937111000	Of subheading 2933.9 or 2934.9	6.5	A
2937119000	Other	0	A
2937120000	Insulin and its salts	0	A
2937191000	Of subheading 2933.9 or 2934.9	6.5	A
2937199000	Other	0	A
2937211000	Cortisone	0	A
2937212000	Hydrocortisone	0	A
2937213000	Prednisone	0	A
2937214000	Prednisolone	0	A
2937220000	Halogenated derivatives of corticosteroidal hormones	0	A
2937230000	Oestrogens and progestogens	0	A
2937292000	Of subheading 2914.50.	5.5	A
2937299000	Other	0	A
2937501000	Of subheading 2918.19 or 2918.9	6.5	A
2937502000	Of subheading 2934.9	6.5	A
2937509000	Other	0	A
2937901000	Of subheading 2933.9 or 2934.9	6.5	A
2937902100	Epinephrine	0	A
2937902910	Of subheading 2922.50	6.5	A
2937902990	Other	0	A
2937903000	Amino-acid derivatives	0	A
2937909000	Other	0	A
2938101000	Rutoside (rutin)	6.5	A
2938102000	Derivatives of rutoside	6.5	A
2938901000	Digitalis glycosides	6.5	A
2938902000	Glycyrrhizin and glycyrrhizates	6.5	A
2938903000	Saponins	6.5	A
2938904000	Stevioside	6.5	A
2938909000	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2939111000	Morphine	0	A
2939112000	Ethylmorphine	0	A
2939113000	Codeine	0	A
2939114000	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	8	A
2939119000	Other	0	A
2939190000	Other	0	A
2939200000	Alkaloids of cinchona and their derivatives; salts thereof	0	A
2939300000	Caffeine and its salts	0	A
2939411000	Ephedrines	0	A
2939419000	Salts of ephedrines	0	A
2939421000	Pseudoephedrine (INN)	0	A
2939429000	Salts of pseudoephedrine	0	A
2939430000	Cathine (INN) and its salts	0	A
2939440000	Norephedrine and its salts	0	A
2939490000	Other	0	A
2939510000	Fenetylline (INN) and its salts	0	A
2939590000	Other	0	A
2939611000	Ergometrine (INN)	0	A
2939619000	Salts of ergometrine (INN)	0	A
2939621000	Ergotamin (INN)	0	A
2939629000	Salts of ergotamin (INN)	0	A
2939631000	Lysergic acid	0	A
2939639000	Salts of lysergic acid	0	A
2939690000	Other	0	A
2939910000	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	0	A
2939991000	Atropine and homatropine	0	A
2939992000	Arecoline	0	A
2939993000	Piperine	0	A
2939994000	Nicotine and its salts	0	A
2939999000	Other	0	A
2940001010	Galactose	6.5	A
2940001020	Sorbose	6.5	A
2940001030	Xylose	6.5	A

HSK 2015	Description	Base Rate	Staging Category
2940001090	Other	6.5	A
2940002010	Hydroxypropyl sucrose	6.5	A
2940002090	Other	6.5	A
2941101000	Penicilline G potassium	6.5	A
2941109010	Penicilline G sodium	6.5	A
2941109020	Penicilline V	6.5	A
2941109090	Other	6.5	A
2941201000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2941209000	Other	6.5	A
2941301000	Chlorotetracycline	6.5	A
2941302000	Oxy-tetracycline hydrochloride	6.5	A
2941303000	Chlorotetracycline hydrochloride	6.5	A
2941309000	Other	6.5	A
2941400000	Chloramphenicol and its derivatives; salts thereof	6.5	A
2941501000	Erythromycin thiocyanate	6.5	A
2941509000	Other	6.5	A
2941902000	11-alpha-chloro-6-deoxy-6-demethyl-6-methylene-5-oxytetracycline-paratoluene sulfonate	6.5	A
2941909010	Kanamycine sulfate	6.5	A
2941909020	Ledermycine	6.5	A
2941909030	Gentamycine sulfate	6.5	A
2941909040	Leucomycin	6.5	A
2941909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2941909099	Other	6.5	A
2942001000	Ketenes	6.5	A
2942009010	Copper acetoarsenite	6.5	A
2942009090	Other	6.5	A
3001201000	Gland extracts	0	A
3001202000	Liver extracts	0	A
3001203000	Gall bag extracts	0	A
3001204000	Pancreas extracts	0	A
3001205000	Stomach extracts	0	A
3001209000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
3001901010	Of human body	0	A
3001901090	Other	0	A
3001902010	Bear's gall	0	A
3001902090	Other	0	A
3001909010	Heparin and its salts	0	A
3001909020	Of human body	0	A
3001909090	Other	0	A
3002101000	Preparations of blood fractions and put up in packings as medicaments	0	A
3002102010	Haemoglobin	0	A
3002102020	Globulins	0	A
3002103000	Thrombin and prothrombinase	0	A
3002109010	Antisera	0	A
3002109020	Serums and blood plasma (excluding reproduced by synthesis)	0	A
3002109030	Of subheading 2925.29, 2933.29, 2934.99, 2937.90.1000, 3002.90.3010 or 3907.20[excluding materials for manufacturing agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)]	6.5	A
3002109040	Of subheading 2937.90.9000	0	A
3002109050	Of subheading 3002.90.3020	0	A
3002109090	Other	0	A
3002200000	Vaccines for human medicine	0	A
3002301000	Vaccines against foot and mouth disease	0	A
3002309000	Other	0	A
3002901000	Human blood	0	A
3002902000	Animal blood (prepared for therapeutic, prophylactic or diagnostic uses)	0	A
3002903010	Saxitoxin	6.5	A
3002903020	Ricin	8	A
3002903090	Other	0	A
3002904000	Microbial culture	0	A
3002905000	Virus and anti-virus	0	A
3002906000	Bacteriophage	0	A
3002907000	Of subheading 2933.29[excluding materials for manufacturing agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)]	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3002908000	Of subheading 3002.10.1000, 3002.10.20 or 3002.10.3000	0	A
3002909000	Other	0	A
3003101000	Containing penicillines or derivatives thereof, with a penicillanic acid structure	8	A
3003102000	Containing streptomycins or their derivatives	8	A
3003201000	Anti-tuberculosis preparations and anti-cancer preparations	8	A
3003209010	Preparations containing chloramphenicol	8	A
3003209090	Other	8	A
3003310000	Containing insulin	8	A
3003391010	Preparations containing pituitary (anterior) hormones	8	A
3003391020	Preparations containing pituitary (posterior) hormones	8	A
3003392000	Preparations containing salivary gland hormones	8	A
3003393000	Preparations containing thyroid and parathyroid hormones	8	A
3003394000	Preparations containing anabolic steroids	8	A
3003395000	Preparations containing adrenal cortical hormones	8	A
3003396000	Preparations containing adrenal medulla hormones	8	A
3003397000	Preparations containing male sex hormones	8	A
3003398000	Preparations containing estrogens and gestagens, progestins	8	A
3003399000	Other	8	A
3003401000	Anti-cancer preparations	8	A
3003409110	Preparations containing morphine	8	A
3003409120	Preparations containing quinine	8	A
3003409130	Preparations containing theobromine	8	A
3003409210	Preparations containing caffeine	8	A
3003409220	Preparations containing strychnine	8	A
3003409230	Preparations containing ephedrine	8	A
3003409310	Preparations containing cocaine	8	A
3003409320	Preparations containing alkaloids of rye ergot	8	A
3003409330	Preparations containing nicotine	8	A
3003409400	Preparations containing atropine and homatropine	8	A
3003409500	Preparations containing arecoline	8	A
3003409600	Preparations containing piperine	8	A

HSK 2015	Description	Base Rate	Staging Category
3003409900	Other	8	A
3003901000	Anti-tuberculosis preparations, anthelmintic preparations and anticancer preparations	8	A
3003909100	Preparations containing aspirin	8	A
3003909200	Preparations containing anti-allergic agents	8	A
3003909300	Preparations containing vitamins	8	A
3003909400	Preparations containing antler	8	A
3003909500	Preparations containing ginseng	8	A
3003909600	Preparations containing royal jelly	8	A
3003909900	Other	8	B
3004101000	Containing penicillins or derivatives thereof, with a penicillanic acid structure	8	A
3004102000	Containing streptomycins or their derivatives	8	A
3004201000	Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations	8	A
3004209100	Preparations containing chloramphenicol	8	A
3004209200	Preparations containing erythromycin	8	A
3004209300	Preparations containing oxy-tetracycline	8	A
3004209400	Preparations containing kanamycin	8	A
3004209900	Other	8	A
3004310000	Containing insulin	8	A
3004320000	Containing corticosteroid hormones, their derivatives or structural analogues	8	A
3004391010	Preparations containing pituitary (anterior) hormones	8	A
3004391020	Preparations containing pituitary (posterior) hormones	8	A
3004392000	Preparations containing salivary gland hormones	8	A
3004393000	Preparations containing thyroid and parathyroid hormones	8	A
3004394000	Preparations containing anabolic steroids	8	A
3004395000	Preparations containing adrenal medulla hormones	8	A
3004396000	Preparations containing male sex hormones	8	A
3004397000	Preparations containing estrogens and gestagens, progestins	8	A
3004399000	Other	8	A
3004401000	Anti-cancer preparations	8	A

HSK 2015	Description	Base Rate	Staging Category
3004409110	Preparations containing morphine	8	A
3004409120	Preparations containing quinine	8	A
3004409130	Preparations containing theobromine	8	A
3004409210	Preparations containing caffeine	8	A
3004409220	Preparations containing strychnine	8	A
3004409230	Preparations containing ephedrine	8	A
3004409310	Preparations containing cocaine	8	A
3004409320	Preparations containing alkaloids of rye ergot	8	A
3004409330	Preparations containing nicotine	8	A
3004409400	Preparations containing atropine and homatropine	8	A
3004409500	Preparations containing arecoline	8	A
3004409600	Preparations containing piperine	8	A
3004409900	Other	8	A
3004501000	Preparations containing vitamin A	8	A
3004502010	Preparations containing vitamin B1	8	A
3004502090	Other	8	A
3004503000	Preparations containing vitamin C	8	A
3004504000	Preparations containing vitamin D	8	A
3004505000	Preparations containing vitamin E	8	A
3004506000	Preparations containing vitamin H	8	A
3004507000	Preparations containing vitamin K	8	A
3004509000	Other	8	B
3004901000	Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations	8	B
3004909100	Preparations containing aspirin	8	B
3004909200	Preparations containing anti-allergic agents	8	B
3004909300	Preparations containing antler	8	B
3004909400	Preparations containing ginseng	8	B
3004909500	Preparations containing royal jelly	8	B
3004909900	Other	8	B
3005101000	Adhesive plasters	0	A
3005109000	Other	0	A
3005901000	Waddings	0	A
3005902000	Gauze	0	A
3005903000	Bandages	0	A

HSK 2015	Description	Base Rate	Staging Category
3005904000	Prepared dressings and poultices	0	A
3005909000	Other	0	A
3006101010	Sterile surgical catgut	0	A
3006101020	Sterile suture materials (including sterile absorbable surgical or dental yarns)	0	A
3006102000	Sterile tissue adhesives for surgical wound closure	0	A
3006103000	Sterile laminaria and sterile laminaria tents	0	A
3006104000	Sterile absorbable surgical or dental haemostatics	0	A
3006105010	Of plastics	6.5	A
3006105020	Of knitted or crocheted fabrics	8	A
3006105090	Other	0	A
3006200000	Blood-grouping reagents	0	A
3006301000	Opacifying preparations for x-ray examination	0	A
3006302000	Diagnostic reagents (designed to be administered to the patient)	0	A
3006401000	Dental cements	0	A
3006402000	Dental fillings	0	A
3006403000	Bone reconstruction cements	0	A
3006500000	First-aid boxes and kits	0	A
3006600000	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0	A
3006700000	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	6.5	A
3006910000	Appliances identifiable for ostomy use	6.5	A
3006921010	Skin and bone grafts	0	A
3006921090	Other	0	A
3006922010	Preparations of blood fractions and put up in packings as medicaments	0	A
3006922020	Haemoglobin and globulins	0	A
3006922031	Saxitoxin	6.5	A
3006922032	Ricin	8	A
3006922090	Other	0	A
3006923000	Of heading 30.03 or 30.04	8	A

HSK 2015	Description	Base Rate	Staging Category
3006924000	Of heading 30.05 or 30.06	0	A
3006925000	Of subheading 3824.90	6.5	A
3101001010	Guano	6.5	A
3101001090	Other	6.5	A
3101002000	Vegetable fertilisers	6.5	A
3101003000	Fertilisers produced by the mixing or chemical treatment of animal or vegetable products	6.5	A
3102101000	Agricultural fertilizers or for manufacturing agricultural fertilizers	2	A
3102109000	Other	6.5	A
3102210000	Ammonium sulphate	6.5	G
3102291000	Double salts of ammonium sulphate and ammonium nitrate	6.5	A
3102292000	Mixtures of ammonium sulphate and ammonium nitrate	6.5	A
3102300000	Ammonium nitrate, whether or not in aqueous solution	6.5	A
3102400000	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	6.5	A
3102501000	Natural	6.5	A
3102509000	Other	6.5	A
3102600000	Double salts and mixtures of calcium nitrate and ammonium nitrate	6.5	A
3102800000	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	6.5	A
3102901000	Double salts of calcium nitrate and magnesium nitrate	6.5	A
3102909000	Other	6.5	A
3103100000	Superphosphates	6.5	A
3103901000	Disintegrated (calcined) calcium phosphates	6.5	A
3103902000	Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine	6.5	A
3103903000	Other calcium phosphate	6.5	A
3103904000	Mixtures of phosphatic fertilisers	6.5	A
3103909000	Other	6.5	A
3104200000	Potassium chloride	0	A
3104301000	Not more than 52 % by weight of K ₂ O	1	A
3104309000	Other	6.5	A
3104901010	Not more than 30 % by weight of K ₂ O	1	A

HSK 2015	Description	Base Rate	Staging Category
3104901090	Other	6.5	A
3104909000	Other	1	A
3105100000	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	6.5	A
3105200000	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	6.5	A
3105300000	Diammonium hydrogenorthophosphate (diammonium phosphate)	6.5	A
3105400000	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	6.5	A
3105510000	Containing nitrates and phosphates	6.5	A
3105590000	Other	6.5	A
3105600000	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	6.5	A
3105901000	Fertilisers containing nitrogen and potassium	6.5	A
3105909000	Other	6.5	A
3201100000	Quebracho extract	6.5	A
3201200000	Wattle extract	6.5	A
3201901010	Extracts from mangrove	6.5	A
3201901020	Extracts from myrobolans	6.5	A
3201901030	Extracts from sumach	6.5	A
3201901040	Extracts from gambier	6.5	A
3201901090	Other	6.5	A
3201902000	Tannins (tannic acids) and their salts	6.5	A
3201903000	Ethers or esters of tannins	6.5	A
3201904000	Other derivatives of tannins	6.5	A
3202101000	Aromatic syntans	6.5	A
3202102000	Alkylsulphonylchlorides	6.5	A
3202103000	Resinic tanning products	6.5	A
3202109000	Other	6.5	A
3202901000	Inorganic tanning products	6.5	A
3202902000	Artificial bates	6.5	A
3202909000	Other	6.5	A
3203001100	Natural indigo	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3203001910	Logwood	6.5	A
3203001920	Sandal wood	6.5	A
3203001930	Chlorophyll	6.5	A
3203001990	Other	6.5	A
3203002010	Cochineal	6.5	A
3203002020	Kermes	6.5	A
3203002030	Sepia	6.5	A
3203002090	Other	6.5	A
3203003000	Preparations based on colouring matter of vegetable or animal origin	6.5	A
3204111000	Preparations based on disperse dyes (press cake)	4	A
3204119000	Other	8	A
3204121000	Acid dyes and preparations based thereon	8	A
3204122000	Mordant dyes and preparations based thereon	8	A
3204130000	Basic dyes and preparations based thereon	8	A
3204140000	Direct dyes and preparations based thereon	8	A
3204150000	Vat dyes (including those usable in that state as pigments) and preparations based thereon	8	A
3204160000	Reactive dyes and preparations based thereon	8	A
3204170000	Pigments and preparations based thereon	8	A
3204191000	Organic Solvent dyes and preparations based thereon	8	A
3204192000	Rapid dyes and preparations based thereon	8	A
3204193000	Sulphide dyes and sulphide vat dyes and preparations based thereon	8	A
3204199000	Other	8	A
3204200000	Synthetic organic products of a kind used as fluorescent brightening agents	6.5	A
3204901010	For manufacturing Organic light emitting diodes(OLED)	5	A
3204901090	Other	6.5	A
3204909000	Other	6.5	A
3205001000	Pigment plastic colour bases	6.5	A
3205009000	Other	6.5	A
3206110000	Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	6.5	A
3206190000	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3206200000	Pigments and preparations based on chromium compounds	6.5	A
3206411000	Ultramarine	6.5	A
3206419000	Other	6.5	A
3206421000	Lithopones	6.5	A
3206429000	Other	6.5	A
3206491000	Zinc grey	6.5	A
3206492000	Mineral black	6.5	A
3206493000	Coloured earths	6.5	A
3206494000	Soluble vandyke brown	6.5	A
3206495000	Pigments based on cobalt compounds	6.5	A
3206496000	Pigments and preparations based on cadmium compounds	6.5	A
3206499000	Other	6.5	A
3206500000	Inorganic products of a kind used as luminophores	6.5	A
3207100000	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	6.5	A
3207201000	Vitrifiable enamels and glazes	6.5	A
3207202000	Engobes (slips)	6.5	A
3207209000	Other	6.5	A
3207301000	Of gold	6.5	A
3207302000	Of platinum	6.5	A
3207303000	Of palladium	6.5	A
3207304000	Of silver	6.5	A
3207309000	Other	6.5	A
3207400000	Glass frit and other glass, in the form of powder, granules or flakes	6.5	A
3208101010	Enamels	6.5	A
3208101090	Other	6.5	A
3208102000	Varnishes (including lacquers)	6.5	A
3208103000	Solutions as defined in Note 4 to this Chapter	6.5	A
3208201011	Enamels	6.5	A
3208201019	Other	6.5	A
3208201020	Varnishes (including lacquers)	6.5	A
3208201030	Solutions as defined in Note 4 to this Chapter	6.5	A
3208202011	Enamels	6.5	A
3208202019	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3208202020	Varnishes (including lacquers)	6.5	A
3208202030	Solutions as defined in Note 4 to this Chapter	6.5	A
3208901011	Enamels	6.5	A
3208901019	Other	6.5	A
3208901020	Varnishes (including lacquers)	6.5	A
3208901030	Solutions as defined in Note 4 to this Chapter	6.5	A
3208909011	Enamels	6.5	A
3208909019	Other	6.5	A
3208909020	Varnishes (including lacquers)	6.5	A
3208909030	Solutions as defined in Note 4 to this Chapter	6.5	A
3209101011	Enamels	6.5	A
3209101019	Other	6.5	A
3209101020	Varnishes (including lacquers)	6.5	A
3209102010	Paints (including enamels)	6.5	A
3209102020	Varnishes (including lacquers)	6.5	A
3209901011	Enamels	6.5	A
3209901019	Other	6.5	A
3209901020	Varnishes (including lacquers)	6.5	A
3209909011	Enamels	6.5	A
3209909019	Other	6.5	A
3209909020	Varnishes (including lacquers)	6.5	A
3210001011	Enamels	6.5	A
3210001019	Other	6.5	A
3210001091	Enamels	6.5	A
3210001099	Other	6.5	A
3210002010	Oil varnishes	6.5	A
3210002020	Varnishes and lacquers based on lac, natural gum or resins	6.5	A
3210002030	Varnishes based on bitumen, pitch or similar products	6.5	A
3210002040	Liquid varnishes containing no solvent	6.5	A
3210003010	Distempers	6.5	A
3210003090	Other	6.5	A
3211000000	Prepared driers.	6.5	A
3212100000	Stamping foils	6.5	A
3212901000	Dyes and other colouring matter put up in forms or packings for retail sale	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3212909000	Other	6.5	A
3213101000	Oil colours	6.5	A
3213102000	Water colours	6.5	A
3213109000	Other	6.5	A
3213901000	Oil colours	6.5	A
3213902000	Water colours	6.5	A
3213909000	Other	6.5	A
3214101060	Based on rubber	6.5	A
3214101080	Resin mastics and cements	6.5	A
3214101090	Other	6.5	A
3214102000	Painters' fillings	6.5	A
3214109000	Other	6.5	A
3214900000	Other	6.5	A
3215110000	Black	6.5	A
3215190000	Other	6.5	A
3215901000	Writing ink	6.5	A
3215902000	Drawing ink	6.5	A
3215903000	Copying ink	6.5	A
3215904010	Of oil	6.5	A
3215904020	Of water	6.5	A
3215904030	Of oil and water	6.5	A
3215905000	Metallic ink	6.5	A
3215906010	Of oil	6.5	A
3215906020	Of water	6.5	A
3215906030	Of oil and water	6.5	A
3215909000	Other	6.5	A
3301120000	Of orange	5	B
3301130000	Of lemon	5	B
3301190000	Other	5	B
3301240000	Of peppermint (<i>Mentha piperita</i>)	5	B
3301250000	Of other mints	5	B
3301291000	Vanilla oil	5	B
3301292000	Citronella oil	5	B
3301293000	Cinnamon bark oil	5	B
3301294000	Cinnamon leaf oil	5	B
3301299000	Other	5	B
3301300000	Resinoids	8	C

HSK 2015	Description	Base Rate	Staging Category
3301901000	Terpenic by-products of the deterpenation of essential oils	8	F
3301902000	Concentrates of essential oils	8	F
3301903000	Aqueous distillates and aqueous solutions of essential oils	8	F
3301904100	Of opium	8	F
3301904200	Of liquorice	8	F
3301904300	Of hops	30	F
3301904400	Of pyrethrum or of the roots of plants containing rotenone	8	F
3301904510	Of white ginseng	20	X
3301904520	Of red ginseng	754.3	X
3301904530	Of other ginseng	20	X
3301904600	Of cashew nut shell liquid	8	F
3301904700	Of natural lacquer	8	F
3301904800	Other	8	F
3302101000	Of a kind used in the food industries	5	A
3302102011	Compound alcoholic preparations	30	A
3302102019	Other	8	A
3302102090	Other	5	A
3302900000	Other	6.5	A
3303001000	Perfumes and scents	6.5	A
3303002000	Toilet waters	6.5	A
3304101000	Lipsticks	6.5	A
3304109000	Other	6.5	A
3304201000	Eye shadows	6.5	A
3304209000	Other	6.5	A
3304301000	Nail enamels	6.5	A
3304309000	Other	6.5	A
3304911000	Face powders	6.5	A
3304912000	Baby powders (including talcum powder)	6.5	A
3304919000	Other	6.5	A
3304991000	Skin care cosmetics	6.5	B
3304992000	Make-up cosmetics	6.5	A
3304993000	Baby cosmetics	6.5	A
3304999000	Other	6.5	A
3305100000	Shampoos	5	A
3305200000	Preparations for permanent waving or straightening	5	A

HSK 2015	Description	Base Rate	Staging Category
3305300000	Hair lacquers	5	A
3305901000	Hair rinses	5	A
3305902000	Hair creams	5	A
3305909000	Other	5	A
3306100000	Dentifrices	6.5	A
3306201011	Not more than 70 decitex	8	A
3306201019	Other	8	A
3306201020	Of measuring per single yarn more than 50 tex	8	A
3306209000	Other	8	A
3306901000	Preparation for oral hygiene	6.5	A
3306902000	Preparations for dental hygiene	6.5	A
3307101000	After-shaving lotions	6.5	A
3307109000	Other	6.5	A
3307200000	Personal deodorants and antiperspirants	6.5	A
3307301000	Perfumed bath salts	6.5	A
3307302000	Other bath preparations	6.5	A
3307410000	"Agarbatti" and other odoriferous preparations which operate by burning	6.5	A
3307490000	Other	6.5	A
3307901000	Depilatories	6.5	A
3307902000	Scented sachets	6.5	A
3307903000	Contact lens solutions or artificial eye solutions	6.5	A
3307909000	Other	6.5	A
3401111000	Medicated soaps	6.5	A
3401119000	Other	6.5	A
3401191010	Laundry soaps	6.5	A
3401191090	Other	6.5	A
3401192000	Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	6.5	A
3401200000	Soap in other forms	6.5	A
3401300000	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	6.5	A
3402110000	Anionic	8	A
3402120000	Cationic	8	A
3402131000	Material for manufacturing	2	A

HSK 2015	Description	Base Rate	Staging Category
	agricultural chemicals (registered material under the Agricultural Chemicals Management Act)		
3402139000	Other	8	A
3402190000	Other	8	A
3402201000	Washing preparations	5	A
3402202000	Cleaning preparations	6.5	A
3402209000	Other	6.5	B
3402901000	Surface-active preparations	6.5	A
3402902000	Washing preparations	5	A
3402903000	Cleaning preparations	6.5	A
3403111000	Preparations for the treatment of textile materials	6.5	A
3403112000	Preparations for the treatment of leather or furskins	6.5	A
3403119000	Other	6.5	A
3403191000	Cutting oil preparations	6.5	A
3403192000	Bolt or nut release preparations	6.5	A
3403193000	Anti-rust or anti-corrosion preparations	6.5	A
3403194000	Mold release preparations	6.5	A
3403195000	Lubricating preparations used in wire-drawing	6.5	A
3403199000	Other	6.5	A
3403911000	Preparations for the treatment of textile materials	6.5	A
3403912000	Preparations for the treatment of leather or furskins	6.5	A
3403919000	Other	6.5	A
3403991000	Cutting oil preparations	6.5	A
3403992000	Lubricating preparations used in wire-drawing	6.5	A
3403999000	Other	6.5	A
3404200000	Of poly(oxyethylene) (polyethylene glycol)	6.5	A
3404901010	Of chloroparaffines	6.5	A
3404901030	Of polyalkylenes	6.5	A
3404901040	Of chemically modified lignite	6.5	A
3404901090	Other	6.5	A
3404902000	Prepared waxes	6.5	A
3405100000	Polishes, creams and similar preparations for footwear or leather	6.5	A
3405200000	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
	woodwork		
3405300000	Polishes and similar preparations for coachwork, other than metal polishes	6.5	A
3405400000	Scouring pastes and powders and other scouring preparations	6.5	A
3405901010	Based on chalk	6.5	A
3405901020	Based on kieselguhr	6.5	A
3405901030	Based on diamond powder or dust	6.5	A
3405901090	Other	6.5	A
3405909000	Other	6.5	A
3406000000	Candles, tapers and the like.	6.5	A
3407001000	Modelling pastes	6.5	A
3407002000	Preparations known as "dental wax" or as "dental impression compounds"	6.5	A
3407003000	Other preparations for use in dentistry, with a basis of plaster	6.5	A
3501101000	For manufacturing coffee creamer	8	F
3501109000	Other	20	F
3501901110	For manufacturing coffee creamer	8	F
3501901190	Other	20	F
3501901200	Other casein derivatives	20	F
3501902000	Casein glues	20	F
3502110000	Dried	8	E
3502190000	Other	8	E
3502200000	Milk albumin, including concentrates of two or more whey proteins	8	E
3502901000	Albuminates and other albumin derivatives	8	A
3502909000	Other	8	A
3503001010	Gelatin	8	F
3503001020	Gelatin derivatives	8	F
3503002000	Isinglass	8	F
3503003000	Other glues of animal origin	8	F
3504001010	Peptones	8	A
3504001020	Derivatives of peptones	8	A
3504002010	Keratins	8	A
3504002020	Nucleoproteids	8	A
3504002030	Protein isolates	8	A
3504002090	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
3504003000	Hide powder	8	A
3505101000	Dextrins	8	F
3505102000	Soluble starch (amylogen)	8	F
3505103000	Roasted starches	385.7	X
3505104010	For food	385.7	X
3505104090	Other	385.7	X
3505105010	For food	385.7	X
3505105090	Other	385.7	X
3505109010	For food	385.7	X
3505109090	Other	385.7	X
3505201000	Starch glues	201.2	X
3505202000	Dextrin glues	201.2	X
3505209000	Other	201.2	X
3506101000	Based on rubber	6.5	A
3506102000	Based on plastic (including artificial resins)	6.5	A
3506109000	Other	6.5	A
3506910000	Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	6.5	B
3506991000	Vienna glues	6.5	A
3506992000	Glues obtained by chemically treating natural gums	6.5	A
3506993000	Glues based on silicates	6.5	A
3506999000	Other	6.5	A
3507100000	Rennet and concentrates thereof	6.5	A
3507901010	Trypsin	6.5	A
3507901020	Chymotrypsin	6.5	A
3507901030	Alpha-amylase	6.5	A
3507901040	Lipase	6.5	A
3507901090	Other	6.5	A
3507902000	Pepsin	6.5	A
3507903000	Malt enzymes	6.5	A
3507904010	Papain	6.5	A
3507904020	Bromelain	6.5	A
3507904030	Ficin	6.5	A
3507906010	Amylase	6.5	A
3507906020	Protease	6.5	A
3507907000	Pectic enzymes	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3507908000	Cytochrome C Oxidase	6.5	A
3507909000	Other	6.5	A
3601001000	Black powders	6.5	A
3601002000	Smokeless powders	6.5	A
3602000000	Prepared explosives, other than propellant powders.	6.5	A
3603001000	Safety fuses	6.5	A
3603002000	Detonating fuses	6.5	A
3603003000	Percussion or detonating caps	6.5	A
3603004000	Igniters	6.5	A
3603005000	Electric detonators	6.5	A
3604100000	Fireworks	6.5	A
3604901000	Signalling flares	6.5	A
3604909000	Other	6.5	A
3605001000	Yellow phosphorus match	6.5	A
3605009000	Other	6.5	A
3606100000	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	6.5	A
3606901010	Meta fuel	6.5	A
3606901020	Hexamine	6.5	A
3606901030	Solidified alcohols	6.5	A
3606901090	Other	6.5	A
3606902010	Lighter flints	6.5	A
3606902090	Other	6.5	A
3606909010	Lighter flints	6.5	A
3606909090	Other	6.5	A
3701100000	For X-ray	6.5	A
3701200000	Instant print film	6.5	A
3701301000	For making semiconductor	6.5	A
3701309100	For graphic art	6.5	A
3701309200	For printed circuit board	6.5	A
3701309910	For astronomy	6.5	A
3701309920	For aerial photography	6.5	A
3701309991	For Flat Panel Display (blank mask)	3	A
3701309999	Other	6.5	A
3701911000	For making semiconductor	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3701919100	For graphic art	6.5	A
3701919200	For printed circuit board	6.5	A
3701919910	For astronomy	6.5	A
3701919920	For aerial photography	6.5	A
3701919990	Other	6.5	A
3701991000	For making semiconductor	3	A
3701999100	For graphic art	6.5	A
3701999200	For printed circuit board	6.5	A
3701999910	For astronomy	6.5	A
3701999920	For aerial photography	6.5	A
3701999990	Other	6.5	A
3702100000	For X-ray	6.5	A
3702311110	Negatives	6.5	A
3702311120	Positives	6.5	A
3702311210	Negatives	6.5	A
3702311220	Positives	6.5	A
3702311910	Negatives	6.5	A
3702311920	Positives	6.5	A
3702312000	For graphic art	6.5	A
3702313000	For printed circuit board	6.5	A
3702319010	For photo-electric sound recording	6.5	A
3702319020	For aerial photography	6.5	A
3702319090	Other	6.5	A
3702321110	Negatives	6.5	A
3702321120	Positives	6.5	A
3702321210	Negatives	6.5	A
3702321220	Positives	6.5	A
3702321910	Negatives	6.5	A
3702321920	Positives	6.5	A
3702322000	For graphic art	6.5	A
3702323000	For printed circuit board	6.5	A
3702329010	For photo-electric sound recording	6.5	A
3702329020	For aerial photography	6.5	A
3702329030	Instant print film	6.5	A
3702329090	Other	6.5	A
3702391110	Negatives	6.5	A
3702391120	Positives	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3702391210	Negatives	6.5	A
3702391220	Positives	6.5	A
3702391910	Negatives	6.5	A
3702391920	Positives	6.5	A
3702392000	For graphic art	6.5	A
3702393000	For printed circuit board	6.5	A
3702399010	For photo-electric sound recording	6.5	A
3702399020	For aerial photography	6.5	A
3702399090	Other	6.5	A
3702411010	Negatives	6.5	A
3702411020	Positives	6.5	A
3702412000	For graphic art	6.5	A
3702413000	For printed circuit board	6.5	A
3702419010	For photo-electric sound recording	6.5	A
3702419020	For aerial photography	6.5	A
3702419090	Other	6.5	A
3702421010	Negatives	6.5	A
3702421020	Positives	6.5	A
3702422000	For graphic art	6.5	A
3702423000	For printed circuit board	6.5	A
3702429010	For photo-electric sound recording	6.5	A
3702429020	For aerial photography	6.5	A
3702429090	Other	6.5	A
3702431010	Negatives	6.5	A
3702431020	Positives	6.5	A
3702432000	For graphic art	6.5	A
3702433000	For printed circuit board	6.5	A
3702439010	For photo-electric sound recording	6.5	A
3702439020	For aerial photography	6.5	A
3702439090	Other	6.5	A
3702441010	Negatives	6.5	A
3702441020	Positives	6.5	A
3702442000	For graphic art	6.5	A
3702443000	For printed circuit board	6.5	A
3702449010	For photo-electric sound recording	6.5	A
3702449020	For aerial photography	6.5	A
3702449090	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3702521010	Negatives	6.5	A
3702521020	Positives	6.5	A
3702522000	For graphic art	6.5	A
3702523000	For printed circuit board	6.5	A
3702529010	For photo-electric sound recording	6.5	A
3702529020	For aerial photography	6.5	A
3702529090	Other	6.5	A
3702530000	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	6.5	A
3702541010	Negatives	6.5	A
3702541020	Positives	6.5	A
3702542000	For graphic art	6.5	A
3702543000	For printed circuit board	6.5	A
3702549010	For photo-electric sound recording	6.5	A
3702549020	For aerial photography	6.5	A
3702549090	Other	6.5	A
3702551010	Negatives	6.5	A
3702551020	Positives	6.5	A
3702552000	For graphic art	6.5	A
3702553000	For printed circuit board	6.5	A
3702559010	For photo-electric sound recording	6.5	A
3702559020	For aerial photography	6.5	A
3702559090	Other	6.5	A
3702561010	Negatives	6.5	A
3702561020	Positives	6.5	A
3702562000	For graphic art	6.5	A
3702563000	For printed circuit board	6.5	A
3702569010	For photo-electric sound recording	6.5	A
3702569020	For aerial photography	6.5	A
3702569090	Other	6.5	A
3702961010	Negatives	6.5	A
3702961020	Positives	6.5	A
3702962000	For graphic art	6.5	A
3702963000	For printed circuit board	6.5	A
3702969010	For photo-electric sound recording	6.5	A
3702969020	For aerial photography	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3702969090	Other	6.5	A
3702971010	Negatives	6.5	A
3702971020	Positives	6.5	A
3702972000	For graphic art	6.5	A
3702973000	For printed circuit board	6.5	A
3702979010	For photo-electric sound recording	6.5	A
3702979020	For aerial photography	6.5	A
3702979090	Other	6.5	A
3702981010	Negatives	6.5	A
3702981020	Positives	6.5	A
3702982000	For graphic art	6.5	A
3702983000	For printed circuit board	6.5	A
3702989010	For photo-electric sound recording	6.5	A
3702989020	For aerial photography	6.5	A
3702989090	Other	6.5	A
3703101010	For x-ray	6.5	A
3703101020	For electro-cardiograph	6.5	A
3703101030	For photo-copying	6.5	A
3703101040	For recording	6.5	A
3703101090	Other	6.5	A
3703109010	For x-ray	6.5	A
3703109020	For electro-cardiograph	6.5	A
3703109030	For photo-copying	6.5	A
3703109040	For recording	6.5	A
3703109090	Other	6.5	A
3703201000	For x-ray	6.5	A
3703202000	For electro-cardiograph	6.5	A
3703203000	For photo-copying	6.5	A
3703204000	For recording	6.5	A
3703209000	Other	6.5	A
3703901000	For x-ray	6.5	A
3703902000	For electro-cardiograph	6.5	A
3703903000	For photo-copying	6.5	A
3703904000	For recording	6.5	A
3703909000	Other	6.5	A
3704001110	For news	0	A
3704001120	Cinematographic film exposed	0	A

HSK 2015	Description	Base Rate	Staging Category
	overseas in the working of a motion picture by a republic of Korea producer (only Republic of Korea actors appearing in film)		
3704001190	Other	0	A
3704001200	For offset reproduction, producing postcard, illustrated postcard, cards and calendars	0	A
3704001300	For making semiconductor	0	A
3704001900	Other	0	A
3704002000	Photographic paper, paperboard and textiles	6.5	A
3705101000	For producing postcard, illustrated postcard, cards and calendars	6.5	A
3705109000	Other	0	A
3705901000	For making semiconductor	3	A
3705902010	X-ray pictured	0	A
3705902020	Books copied	0	A
3705902030	Document copied	0	A
3705903000	Microfilms	0	A
3705909010	For academic research	0	A
3705909020	For astronomy	0	A
3705909030	For aerial photography	0	A
3705909090	Other	0	A
3706101000	Consisting only of sound track	195won/m or 6.5	A
3706102000	For news	4won/m or 6.5	A
3706103010	Rush	26won/m or 6.5	A
3706103020	Other negative joint-produced cinematography	468won/m or 6.5	A
3706103030	Other positive joint-produced cinematography	78won/m or 6.5	A
3706104000	Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of Republic of Korea in the film) and cinematograph film made by a Korean producer in Korea	26won/m or 6.5	A
3706105010	Negatives	1,092won/m or 6.5	A
3706105020	Positives	182won/m or 6.5	A
3706106010	Negatives	1,560won/m or 6.5	A
3706106020	Positives	260won/m or 6.5	A
3706901000	Consisting only of sound track	9won/m or 6.5	A
3706902000	For news	5won/m or 6.5	A

HSK 2015	Description	Base Rate	Staging Category
3706903010	Rush	26won/m or 6.5	A
3706903020	Other negative joint-produced cinematography	468won/m or 6.5	A
3706903030	Other positive joint-produced cinematography	78won/m or 6.5	A
3706904000	Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of Republic of Korea in the film) and cinematograph film made by a Korean producer in Korea	26won/m or 6.5	A
3706905010	Negatives	25won/m or 6.5	A
3706905020	Positives	8won/m or 6.5	A
3706906010	Negatives	1,092won/m or 6.5	A
3706906020	Positives	182won/m or 6.5	A
3707100000	Sensitising emulsions	6.5	A
3707901010	For making semiconductor	6.5	A
3707901020	For manufacturing organic light emitting diodes(OLED)	5	A
3707901090	Other	6.5	A
3707902100	For colour photography	6.5	A
3707902910	For X-ray	6.5	A
3707902920	For graphic art	6.5	A
3707902990	Other	6.5	A
3707903100	For colour photography	6.5	A
3707903910	For X-ray	6.5	A
3707903920	For graphic art	6.5	A
3707903990	Other	6.5	A
3707909100	Intensifiers and reducers	6.5	A
3707909200	Toners	6.5	A
3707909300	Clearing agents	6.5	A
3707909400	Flash light materials	6.5	A
3707909900	Other	6.5	A
3801101000	For manufacturing secondary battery	4	A
3801109000	Other	6.5	A
3801200000	Colloidal or semi-colloidal graphite	6.5	A
3801300000	Carbonaceous pastes for electrodes and similar pastes for furnace linings	6.5	A
3801900000	Other	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3802100000	Activated carbon	6.5	A
3802901010	Activated diatomite	6.5	A
3802901020	Activated clays and activated earths	6.5	A
3802901090	Other	6.5	A
3802902000	Animal black (including spent animal black)	6.5	A
3803000000	Tall oil, whether or not refined.	5	A
3804001000	Liquid	6.5	A
3804009000	Other	6.5	A
3805101000	Gum spirits of turpentine	6.5	A
3805102000	Wood turpentine	6.5	A
3805103000	Sulphate turpentine	6.5	A
3805900000	Other	6.5	A
3806101000	Rosin	6.5	C
3806102000	Resin acids	6.5	A
3806201000	Salts of rosin	6.5	A
3806202000	Salts of resin acids	6.5	A
3806209000	Other	6.5	A
3806300000	Ester gums	6.5	A
3806902000	Run gum	6.5	A
3806903000	Rosin spirit and rosin oil	6.5	A
3806909000	Other	6.5	A
3807001000	Wood tar, wood tar oils and wood creosote	6.5	A
3807002000	Wood naphtha	6.5	A
3807003000	Vegetable pitch	6.5	A
3807009010	Pyroligneous liquid	6.5	C
3807009090	Other	6.5	A
3808501000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3808509000	Other	6.5	A
3808911000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3808919000	Other	6.5	A
3808921000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A

HSK 2015	Description	Base Rate	Staging Category
3808929000	Other	6.5	A
3808931000	Herbicides	6.5	A
3808932000	Anti-sprouting products	6.5	A
3808933000	Plant-growth regulators	6.5	A
3808940000	Disinfectants	6.5	A
3808991000	Rodenticides	6.5	A
3808999000	Other	6.5	A
3809100000	With a basis of amylaceous substances	8	C
3809910000	Of a kind used in the textile or like industries	6.5	A
3809920000	Of a kind used in the paper or like industries	6.5	A
3809930000	Of a kind used in the leather or like industries	6.5	A
3810101000	Pickling preparations for metal surfaces	6.5	A
3810109000	Other	6.5	A
3810901000	Fluxes and other auxiliary preparations for soldering, brazing or welding	6.5	A
3810909000	Other	6.5	A
3811110000	Based on lead compounds	6.5	A
3811190000	Other	6.5	A
3811210000	Containing petroleum oils or oils obtained from bituminous minerals	5	A
3811290000	Other	5	A
3811900000	Other	6.5	A
3812101000	Based on diphenylguanidine	6.5	A
3812102000	Based on dithiocarbamates	6.5	A
3812103000	Based on thiuram sulphides	6.5	A
3812104000	Based on hexamethylene tetramine	6.5	A
3812105000	Based on mercaptobenzothiazole	6.5	A
3812106000	Based on dibenzothiazyle disulphide	6.5	A
3812109000	Other	6.5	A
3812200000	Compound plasticisers for rubber or plastics	6.5	A
3812301000	Anti-oxidising preparations	6.5	A
3812302000	Other compound stabilisers	6.5	A
3813001000	Preparations for fire-extinguishers	6.5	A
3813002000	Charges for fire-extinguishers	6.5	A
3813003000	Charged fire-extinguishing grenades	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3814001010	Mixtures of acetones, methyl acetate and methanol	6.5	A
3814001020	Mixtures of ethyl acetate, butyl alcohol and toluene	6.5	A
3814001090	Other	6.5	A
3814002110	For making semiconductor	6.5	A
3814002190	Other	6.5	A
3814002900	Other	6.5	A
3815110000	With nickel or nickel compounds as the active substance	6.5	A
3815121000	With platinum metal or platinum compounds	6.5	A
3815122000	Of palladium or palladium compounds	6.5	A
3815129000	Other	6.5	A
3815191000	With iron or iron compounds as the active substance	6.5	A
3815192000	Of titanium or titanium compounds	6.5	A
3815199000	Other	6.5	A
3815901000	Reaction initiators	6.5	A
3815909000	Other	6.5	A
3816001000	Refractory cements	6.5	A
3816002000	Refractory mortars	6.5	A
3816003000	Refractory concretes	6.5	A
3816009000	Other	6.5	A
3817000000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902.	6.5	A
3818001000	Chemical elements doped for use in electronics	0	A
3818002000	Chemical compounds doped for use in electronics	0	A
3819001000	Hydraulic brake fluids	6.5	A
3819002000	Other prepared liquids for hydraulic transmission	6.5	A
3820001000	Anti-freezing preparations	6.5	A
3820002000	Prepared de-icing fluids	6.5	A
3821000000	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	6.5	A
3822001011	Of other plates, sheets, film, foil and strip of plastics	0	A
3822001012	Other articles of plastics	0	A
3822001013	Paper, paperboard, cellulose wadding or webs of cellulose fibres,	0	A

HSK 2015	Description	Base Rate	Staging Category
	in rolls or sheets referred to in Note 8 to Chapter 48		
3822001014	Litumuth testing paper and other similar testing paper	0	A
3822001019	Other	0	A
3822001020	Prepared, not on a backing	0	A
3822001091	Of other plates, sheets, film, foil and strip of plastics	6.5	A
3822001092	Other articles of plastics	6.5	A
3822001093	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	A
3822001099	Other	8	A
3822002011	Of other plates, sheets, film, foil and strip of plastics	0	A
3822002012	Other articles of plastics	0	A
3822002013	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	A
3822002014	Litumuth testing paper and other similar testing paper	0	A
3822002019	Other	0	A
3822002020	Prepared, not on a backing	0	A
3822002091	Of other plates, sheets, film, foil and strip of plastics	6.5	A
3822002092	Other articles of plastics	6.5	A
3822002093	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	A
3822002099	Other	8	A
3822003041	Of 0 % rate in the Tariff Schedules	0	A
3822003042	Of 1 % rate in the Tariff Schedules	1	A
3822003043	Of 2 % rate in the Tariff Schedules	2	A
3822003044	Of 3 % rate in the Tariff Schedules	3	A
3822003045	Of 4 % rate in the Tariff Schedules	4	A
3822003046	Of 5 % rate in the Tariff Schedules	5	A
3822003047	Of 5.4 % rate in the Tariff Schedules	5.4	A
3822003048	Of 6.5 % rate in the Tariff Schedules	6.5	A
3822003049	Of 7 % rate in the Tariff Schedules	7	A
3822003050	Of 8 % rate in the Tariff Schedules	8	A
3822003051	Of 10 % rate in the Tariff Schedules	10	A

HSK 2015	Description	Base Rate	Staging Category
3822003052	Of 20 % rate in the Tariff Schedules	20	A
3822003053	Of 27 % rate in the Tariff Schedules	27	A
3822003054	Of 30 % rate in the Tariff Schedules	30	A
3822003055	Of 36 % rate in the Tariff Schedules	36	A
3822003056	Of 40 % rate in the Tariff Schedules	40	A
3822003057	Of 50 % rate in the Tariff Schedules	50	A
3822003058	Of subheadings 3706.10.1000, 3706.10.5020 and 3706.90.6020	182won/m or 6.5	A
3822003059	Of subheadings 3706.10.2000 and 3706.90.2000	4won/m or 6.5	A
3822003060	Of subheadings 3706.10.3010, 3706.10.4000, 3706.90.3010 and 3706.90.4000	26won/m or 6.5	A
3822003061	Of subheadings 3706.10.3020 and 3706.90.3020	468won/m or 6.5	A
3822003062	Of subheadings 3706.10.3030 and 3706.90.3030	78won/m or 6.5	A
3822003063	Of subheadings 3706.10.5010 and 3706.90.6010	1,092won/m or 6.5	A
3822003064	Of subheading 3706.10.6010	1,560won/m or 6.5	A
3822003065	Of subheading 3706.10.6020	260won/m or 6.5	A
3822003066	Of subheadings 3706.90.1000 and 3706.90.5020	8won/m or 6.5	A
3822003067	Of subheading 3706.90.5010	25won/m or 6.5	A
3823110000	Stearic acid	8	A
3823120000	Oleic acid	8	A
3823130000	Tall oil fatty acids	8	A
3823191000	Palmitic acids	8	A
3823192000	Acid oils from refining	8	A
3823199000	Other	8	A
3823701000	Cetyl alcohol	5	A
3823702000	Stearyl alcohol	5	A
3823703000	Oleyl alcohol	5	A
3823704000	Lauryl alcohol	3	A
3823709010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3823709090	Other	5	A
3824100000	Prepared binders for foundry moulds or cores	6.5	A
3824300000	Non-agglomerated metal carbides mixed together or with metallic binders	6.5	A
3824400000	Prepared additives for cements, mortars or concretes	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3824500000	Non-refractory mortars and concretes	6.5	A
3824600000	Sorbitol other than that of subheading 2905.44	8	F
3824711000	Detergents based on trichlorotrifluoroethane	6.5	A
3824719000	Other	6.5	A
3824720000	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	6.5	A
3824730000	Containing hydrobromofluorocarbons (HBFCs)	6.5	A
3824740000	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	6.5	A
3824750000	Containing carbon tetrachloride	6.5	A
3824760000	Containing 1,1,1-trichloroethane (methyl chloroform)	6.5	A
3824770000	Containing bromomethane (methyl bromide) or bromochloromethane	6.5	A
3824780000	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	6.5	A
3824790000	Other	6.5	A
3824810000	Containing oxirane (ethylene oxide)	6.5	A
3824820000	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	6.5	A
3824830000	Containing tris (2,3-dibromopropyl) phosphate	6.5	A
3824901000	Roasted chromite	5	A
3824902100	Getters for vacuum tubes	6.5	A
3824902200	Preparations of carbon resistors or ceramic solid resistors	6.5	A
3824902410	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3824902490	Other	6.5	A
3824903100	Mixtures consisting mainly of O-alkyl ($\leq C_{10}$, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates	6.5	A
3824903200	Mixtures consisting mainly of O-	6.5	A

HSK 2015	Description	Base Rate	Staging Category
	alkyl ($\leq C10$, including cycloalkyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates		
3824903300	Mixtures consisting mainly of [S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl) amino)ethyl]hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonothioates and their O-alkyl ($\leq C10$, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protonated salts thereof	6.5	A
3824903400	Mixtures consisting mainly of alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonyldifluorides	6.5	A
3824903500	Mixtures consisting mainly of [O-2-dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethyl] hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl ($\leq C10$, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protonated salts thereof	6.5	A
3824903600	Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides	6.5	A
3824903700	Mixtures consisting mainly of dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates	6.5	A
3824903800	Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines or their protonated salts	6.5	A
3824903911	Mixtures consisting mainly of N,N-dimethyl-2-amino-ethanol or N,N-diethyl-2-amino ethanol or their protonated salts	6.5	A
3824903919	Other	6.5	A
3824903920	Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols or their protonated salts	6.5	A
3824903930	Other mixtures consisting mainly of chemicals containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	6.5	A
3824903990	Other	6.5	A
3824904100	Mixed polyethylene glycol	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3824904200	Ion-exchangers	6.5	A
3824904300	Anti-scaling compounds	6.5	A
3824904400	Additives to harden varnish or glue	6.5	A
3824905100	Ink-removers	6.5	A
3824905200	Stencil correctors	6.5	A
3824905300	Correcting fluids	6.5	A
3824906100	Compounded extenders for paints	6.5	A
3824906200	Preparations for the manufacture of certain ceramic articles (artificial teeth, etc)	6.5	A
3824906300	Soda-lime	6.5	A
3824906400	Hydrated silica gel	6.5	A
3824906500	Anti-rust preparations	6.5	A
3824906600	Preparations for the manufacture of ceramic condenser and ferrite core	6.5	A
3824907100	Metal plating preparations	6.5	A
3824907200	Chlorinated paraffin	6.5	A
3824907300	Anti-foaming agent	6.5	A
3824907400	Foaming agent	6.5	A
3824907500	Prepared calcium carbonate	6.5	A
3824907600	Liquid crystal preparations	6.5	A
3824907700	Ammoniacal gas liquors	6.5	A
3824908010	Based on methyl ethyl ketone peroxide	6.5	A
3824908090	Other	6.5	A
3824909010	Micro-element fertilisers (other than products of Chapter 31)	6.5	A
3824909030	Chewing gum base	6.5	A
3824909050	Naphthenic acids, their water-insoluble salts and their esters	6.5	A
3824909061	With nicotine	6.5	A
3824909069	Other	6.5	A
3824909090	Other	6.5	A
3825100000	Municipal waste	6.5	A
3825200000	Sewage sludge	6.5	A
3825301000	Of heading 30.05.	0	A
3825302000	Of subheading 3824.90	6.5	A
3825303000	Of subheading 4015.11	8	A
3825304000	Of subheading 9018.3	8	A
3825410000	Halogenated	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3825490000	Other	6.5	A
3825500000	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	6.5	A
3825610000	Mainly containing organic constituents	6.5	A
3825690000	Other	6.5	A
3825900000	Other	6.5	A
3826000000	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	6.5	E
3901101000	Linear low density polyethylene	6.5	A
3901109000	Other	6.5	A
3901201000	Of pulp	6.5	A
3901209000	Other	6.5	A
3901300000	Ethylene-vinyl acetate copolymers	6.5	A
3901900000	Other	6.5	A
3902100000	Polypropylene	6.5	A
3902200000	Polyisobutylene	6.5	A
3902300000	Propylene copolymers	6.5	A
3902900000	Other	6.5	A
3903110000	Expansible	6.5	A
3903190000	Other	6.5	A
3903200000	Styrene-acrylonitrile (SAN) copolymers	6.5	A
3903300000	Acrylonitrile-butadiene-styrene (ABS) copolymers	6.5	A
3903901000	Styrene-butadiene copolymers	6.5	A
3903909000	Other	6.5	A
3904100000	Poly (vinyl chloride), not mixed with any other substances	6.5	A
3904210000	Non-plasticised	6.5	A
3904220000	Plasticised	6.5	A
3904300000	Vinyl chloride-vinyl acetate copolymers	6.5	A
3904400000	Other vinyl chloride copolymers	6.5	A
3904500000	Vinylidene chloride polymers	6.5	A
3904610000	Polytetrafluoroethylene	6.5	A
3904690000	Other	6.5	A
3904900000	Other	6.5	A
3905120000	In aqueous dispersion	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3905190000	Other	6.5	A
3905210000	In aqueous dispersion	6.5	A
3905290000	Other	6.5	A
3905300000	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	8	A
3905910000	Copolymers	6.5	A
3905990000	Other	6.5	A
3906100000	Poly(methyl methacrylate)	6.5	A
3906901000	Poly acryl amide	8	A
3906909000	Other	8	A
3907100000	Polyacetals	6.5	A
3907201000	Polyoxyethylene (polyethylene glycol)	6.5	A
3907202000	Polyoxypropylene (polypropylene glycol)	6.5	A
3907203000	Poly phenylene oxide	6.5	A
3907209000	Other	6.5	A
3907301000	For making semiconductor	6.5	A
3907309000	Other	6.5	A
3907400000	Polycarbonates	6.5	A
3907500000	Alkyd resins	6.5	A
3907600000	Poly(ethylene terephthalate)	6.5	A
3907700000	Poly(lactic acid)	6.5	A
3907910000	Unsaturated	6.5	A
3907991000	Poly butylene terephthalate	6.5	A
3907999000	Other	6.5	A
3908101000	Polyamide-6	6.5	A
3908102000	Polyamide-6,6	6.5	A
3908103000	Polyamide-11, -12, -6,9, -6,10, -6,12	6.5	A
3908900000	Other	6.5	A
3909101000	Urea resins	6.5	A
3909102000	Thiourea resins	6.5	A
3909200000	Melamine resins	6.5	A
3909300000	Other amino-resins	6.5	A
3909400000	Phenolic resins	6.5	A
3909500000	Polyurethanes	6.5	A
3910001000	For making semiconductor	6.5	A
3910009010	Silicon oil	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3910009020	Silicon rubber	6.5	A
3910009090	Other	6.5	A
3911101000	Petroleum resins	8	A
3911102000	Coumarone, indene or coumarone-indene resins	8	A
3911103000	Polyterpenes	8	A
3911901000	Polysulphides	6.5	A
3911902000	Polysulphones	6.5	A
3911903000	Furan resin	6.5	A
3911909000	Other	6.5	A
3912110000	Non-plasticised	5	A
3912120000	Plasticised	5	A
3912200000	Cellulose nitrates (including collodions)	6.5	A
3912311000	Sodium carboxymethyl cellulose	6.5	A
3912319000	Other	6.5	A
3912391000	Methyl cellulose	6.5	A
3912399000	Other	6.5	A
3912901000	Regenerated cellulose	6.5	A
3912909000	Other	6.5	A
3913101000	Sodium alginate	6.5	A
3913102000	Propylene glycol alginate	6.5	A
3913109000	Other	6.5	A
3913901000	Hardened proteins	6.5	A
3913902010	Chlorinated rubber	6.5	A
3913902020	Rubber hydrochloride	6.5	A
3913902030	Oxidised rubber	6.5	A
3913902040	Cyclised rubber	6.5	A
3913902090	Other	6.5	A
3913909010	Dextran	6.5	A
3913909090	Other	6.5	A
3914001000	Cationic	6.5	A
3914009000	Other	6.5	A
3915101000	Film, sheets, plates and foil before they became wastes	6.5	A
3915102000	Pipes and hoses before they became wastes	6.5	A
3915109000	Other	6.5	A
3915200000	Of polymers of styrene	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3915300000	Of polymers of vinyl chloride	6.5	A
3915901000	Of polymers of propylene	6.5	A
3915902000	Of acrylic polymers	6.5	A
3915903000	Of polyacetals	6.5	A
3915904000	Of polycarbonates	6.5	A
3915905000	Of polyamides	6.5	A
3915909000	Other	6.5	A
3916100000	Of polymers of ethylene	6.5	A
3916200000	Of polymers of vinyl chloride	6.5	A
3916901000	Of polymers of styrene	6.5	A
3916902000	Of polymers of propylene	6.5	A
3916903000	Of acrylic polymers	6.5	A
3916904000	Of polyamides	6.5	A
3916909000	Other	6.5	A
3917101000	Of hardened protein	6.5	A
3917102000	Of cellulosic materials	6.5	A
3917210000	Of polymers of ethylene	6.5	A
3917220000	Of polymers of propylene	6.5	A
3917230000	Of polymers of vinyl chloride	6.5	A
3917291000	Of polymers of styrene	6.5	A
3917292000	Of polyamides	6.5	A
3917299000	Other	6.5	A
3917311000	Of polymers of ethylene	6.5	A
3917312000	Of polymers of vinyl chloride	6.5	A
3917319000	Other	6.5	A
3917321000	Of polymers of ethylene	6.5	A
3917322000	Of polymers of vinyl chloride	6.5	A
3917329000	Other	6.5	A
3917331000	Of polymers of ethylene	6.5	A
3917332000	Of polymers of vinyl chloride	6.5	A
3917339000	Other	6.5	A
3917391000	Of polymers of ethylene	6.5	A
3917392000	Of polymers of vinyl chloride	6.5	A
3917399000	Other	6.5	A
3917400000	Fittings	6.5	A
3918101000	Of polyvinyl chloride	6.5	A
3918102000	Of copolymers of vinyl chloride and	6.5	A

HSK 2015	Description	Base Rate	Staging Category
	vinyl acetate		
3918109000	Other	6.5	A
3918900000	Of other plastics	6.5	A
3919100000	In rolls of a width not exceeding 20 cm	6.5	A
3919900000	Other	6.5	A
3920100000	Of polymers of ethylene	6.5	A
3920200000	Of polymers of propylene	6.5	A
3920300000	Of polymers of styrene	6.5	A
3920430000	Containing by weight not less than 6 % of plasticisers	6.5	A
3920490000	Other	6.5	A
3920510000	Of poly(methyl methacrylate)	6.5	A
3920590000	Other	6.5	A
3920610000	Of polycarbonates	6.5	A
3920620000	Of poly(ethylene terephthalate)	6.5	A
3920630000	Of unsaturated polyesters	6.5	A
3920690000	Of other polyesters	6.5	A
3920710000	Of regenerated cellulose	6.5	A
3920730000	Of cellulose acetate	6.5	A
3920791000	Of vulcanised fibre	6.5	A
3920799000	Other	6.5	A
3920910000	Of poly(vinyl butyral)	6.5	A
3920920000	Of polyamides	6.5	A
3920930000	Of amino-resins	6.5	A
3920940000	Of phenolic resins	6.5	A
3920991000	For aircrafts	6.5	A
3920999010	Polyimides film, for manufacturing Printed Circuit Board with the function of lead frame	4	A
3920999090	Other	6.5	A
3921110000	Of polymers of styrene	6.5	A
3921120000	Of polymers of vinyl chloride	6.5	A
3921130000	Of polyurethanes	6.5	A
3921140000	Of regenerated cellulose	6.5	A
3921191010	Separator, for manufacturing secondary battery	4	A
3921191090	Other	6.5	A
3921192010	Separator, for manufacturing secondary battery	4	A

HSK 2015	Description	Base Rate	Staging Category
3921192090	Other	6.5	A
3921193010	Of polymethyl methacrylate	6.5	A
3921193090	Other	6.5	A
3921194010	Of polycarbonates	6.5	A
3921194020	Of polyethylene terephthalate	6.5	A
3921194030	Of unsaturated polyesters	6.5	A
3921194090	Other	6.5	A
3921195010	Of vulcanised fibre	6.5	A
3921195020	Of cellulose acetate	6.5	A
3921195090	Other	6.5	A
3921199010	Of polyvinyl butyral	6.5	A
3921199020	Of polyamides	6.5	A
3921199030	Of amino-resins	6.5	A
3921199040	Of phenolic resins	6.5	A
3921199090	Other	6.5	A
3921901000	Of polymers of ethylene	6.5	A
3921902000	Of polymers of propylene	6.5	A
3921903000	Of polymers of styrene	6.5	A
3921904010	Rigid	6.5	A
3921904020	Flexible	6.5	A
3921905010	Of polymethyl methacrylate	6.5	A
3921905090	Other	6.5	A
3921906010	Of polycarbonates	6.5	A
3921906020	Of polyethylene terephthalate	6.5	A
3921906030	Of unsaturated polyesters	6.5	A
3921906090	Other	6.5	A
3921907010	Of regenerated cellulose	6.5	A
3921907020	Of vulcanised fibre	6.5	A
3921907030	Of cellulose acetate	6.5	A
3921907090	Other	6.5	A
3921909010	Of polyvinyl butyral	6.5	A
3921909020	Of polyamides	6.5	A
3921909030	Of amino-resins	6.5	A
3921909040	Of phenolic resins	6.5	A
3921909050	Of polyurethanes	6.5	A
3921909090	Other	6.5	A
3922101000	Baths and shower baths	6.5	A

HSK 2015	Description	Base Rate	Staging Category
3922102000	Wash-basins	6.5	A
3922103000	Sinks	6.5	A
3922200000	Lavatory seats and covers	6.5	A
3922901000	Bidets	6.5	A
3922909000	Other	6.5	A
3923100000	Boxes, cases, crates and similar articles	6.5	A
3923210000	Of polymers of ethylene	6.5	B
3923290000	Of other plastics	6.5	A
3923300000	Carboys, bottles, flasks and similar articles	6.5	B
3923400000	Spools, cops, bobbins and similar supports	6.5	A
3923500000	Stoppers, lids, caps and other closures	6.5	B
3923900000	Other	6.5	A
3924100000	Tableware and kitchenware	6.5	A
3924901000	Soap dishes and boxes	6.5	A
3924902000	Table cloths and other similar articles	6.5	A
3924909000	Other	6.5	A
3925100000	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	6.5	A
3925200000	Doors, windows and their frames and thresholds for doors	6.5	A
3925300000	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	6.5	A
3925900000	Other	6.5	A
3926101000	Pencil cases and erasers	6.5	A
3926102000	Binders	6.5	A
3926109000	Other	6.5	A
3926200000	Articles of apparel and clothing accessories (including gloves, mittens and mitts)	6.5	A
3926300000	Fittings for furniture, coachwork or the like	6.5	A
3926400000	Statuettes and other ornamental articles	6.5	A
3926901000	Parts for use in machinery and mechanical appliances	6.5	B
3926902000	Fans and hand screens non-mechanical; frames and handles therefor and parts of such frames and handles	6.5	A
3926903000	Labels and tags	6.5	B

HSK 2015	Description	Base Rate	Staging Category
3926904000	Adhesive tapes with case	6.5	B
3926905000	Frames for painting, photographs, mirrors and the like	6.5	A
3926906000	Albums	6.5	A
3926909000	Other	6.5	B
4001100000	Natural rubber latex, whether or not pre-vulcanised	0	A
4001210000	Smoked sheets	0	A
4001220000	Technically specified natural rubber (TSNR)	0	A
4001290000	Other	0	A
4001301000	Chicle gum	2	A
4001309000	Other	2	A
4002110000	Latex	8	A
4002190000	Other	8	A
4002201000	Latex	8	A
4002209000	Other	8	A
4002311000	Latex	5	A
4002319000	Other	5	A
4002391000	Latex	5	A
4002399010	Of chlorinated-isobutene-isoprene rubber (CIIR)	5	A
4002399020	Of brominated-isobutene-isoprene rubber (BIIR)	5	A
4002410000	Latex	8	A
4002490000	Other	8	A
4002510000	Latex	8	A
4002590000	Other	8	A
4002601000	Latex	8	A
4002609000	Other	8	A
4002701000	Latex	8	A
4002709000	Other	8	A
4002801000	Latex	8	A
4002809000	Other	8	A
4002910000	Latex	8	A
4002991000	Of carboxylated acrylonitrile-butadiene rubbers (XNBR)	8	A
4002992000	Of acrylonitrile-isoprene rubbers (NIR)	8	A
4002993000	Thioplasts (TM)	8	A
4002999000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
4003000000	Reclaimed rubber in primary forms or in plates, sheets or strip.	8	A
4004000000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	3	A
4005101000	Plates, sheets and strip	8	A
4005109000	Other	8	A
4005200000	Solutions; dispersions other than those of subheading 4005.10	8	A
4005910000	Plates, sheets and strip	8	A
4005991000	Compounded rubber latex	8	A
4005999000	Other	8	A
4006100000	"Camel-back" strips for retreading rubber tyres	8	A
4006901000	Rubber rods	8	A
4006902000	Rubber tubes	8	A
4006903000	Rubber profile shapes	8	A
4006904000	Rubber discs, rings and washers	8	A
4006905000	Rubber thread	8	A
4006909000	Other	8	A
4007001000	Rubber thread	5	A
4007002000	Rubber cord	8	A
4008111000	Combined with textile fabrics for reinforcing purposes	8	A
4008119000	Other	8	A
4008191000	Combined with textile fabrics for reinforcing purposes	8	A
4008199000	Other	8	A
4008211000	Combined with textile fabrics for reinforcing purposes	8	A
4008219000	Other	8	A
4008291000	Combined with textile fabrics for reinforcing purposes	8	A
4008299000	Other	8	A
4009110000	Without fittings	8	A
4009120000	With fittings	8	A
4009210000	Without fittings	8	A
4009220000	With fittings	8	A
4009310000	Without fittings	8	A
4009320000	With fittings	8	A
4009410000	Without fittings	8	A
4009420000	With fittings	8	A

HSK 2015	Description	Base Rate	Staging Category
4010110000	Reinforced only with metal	8	A
4010120000	Reinforced only with textile materials	8	A
4010191000	Reinforced only with plastics	8	A
4010199000	Other	8	A
4010310000	Endless transmission belts of trapezoidal cross-section (V- belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	8	A
4010320000	Endless transmission belts of trapezoidal cross-section (V- belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	8	A
4010330000	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	8	A
4010340000	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	8	A
4010350000	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	8	A
4010360000	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	8	A
4010390000	Other	8	A
4011101000	Of radial carcass	5	A
4011102000	Of biased carcass	5	A
4011109000	Other	5	A
4011201010	For use on a rim measuring less than 49.53 cm in diameter	5	A
4011201090	Other	5	A
4011202010	For use on a rim measuring less than 49.53 cm in diameter	5	A
4011202090	Other	5	A
4011209000	Other	5	A
4011300000	Of a kind used on aircraft	5	A
4011400000	Of a kind used on motorcycles	5	A
4011500000	Of a kind used on bicycles	5	A
4011610000	Of a kind used on agricultural or forestry vehicles and machines	5	A
4011620000	Of a kind used on construction or industrial handling vehicles and	5	A

HSK 2015	Description	Base Rate	Staging Category
	machines and having a rim size not exceeding 61 cm		
4011630000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5	A
4011690000	Other	5	A
4011920000	Of a kind used on agricultural or forestry vehicles and machines	5	A
4011930000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5	A
4011940000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5	A
4011990000	Other	5	A
4012110000	Of a kind used on motor cars (including station wagons and racing cars)	8	A
4012120000	Of a kind used on buses or lorries	8	A
4012130000	Of a kind used on aircraft	5	A
4012190000	Other	8	A
4012201000	Of a kind used on aircraft	5	A
4012209010	Of a kind used on motor cars (including station wagons and racing cars)	8	A
4012209020	Of a kind used on buses or lorries	8	A
4012209090	Other	8	A
4012901010	Solid tyres	5	A
4012901020	Cushion tyres	5	A
4012901030	Tyre treads	5	A
4012901040	Tyre flaps	5	A
4012909010	Solid tyres	8	A
4012909020	Cushion tyres	8	A
4012909030	Tyre treads	8	A
4012909040	Tyre flaps	8	A
4012909090	Other	8	A
4013101000	Of a kind used on motor cars (including station wagons and racing cars)	8	A
4013102000	Of a kind used on buses or lorries	8	A
4013200000	Of a kind used on bicycles	8	A
4013901000	Of a kind used on aircraft	5	A

HSK 2015	Description	Base Rate	Staging Category
4013909010	Of a kind used on motorcycles or motor scooters	8	A
4013909020	Of a kind used on industrial vehicles or agricultural machinery	8	A
4013909090	Other	8	A
4014100000	Sheath contraceptives	8	A
4014901000	Teats	8	A
4014909000	Other	8	A
4015110000	Surgical	8	A
4015190000	Other	8	A
4015901000	Protective clothing for divers	8	A
4015902000	Protective clothing for radiologists	8	A
4015909000	Other	8	A
4016100000	Of cellular rubber	8	A
4016910000	Floor coverings and mats	8	A
4016920000	Erasers	8	A
4016930000	Gaskets, washers and other seals	8	B
4016940000	Boat or dock fenders, whether or not inflatable	8	A
4016951000	Pneumatic mattresses	8	A
4016952000	Pillows	8	A
4016953000	Cushions	8	A
4016959000	Other	8	A
4016991010	Parts of balloons, airships, flying machines, gliders, kites and rotochutes	0	A
4016991090	Other	8	A
4016992000	Rubber bands	8	A
4016993000	Stoppers and rings for bottles	8	A
4016999000	Other	8	A
4017001000	Hard rubber	8	A
4017002000	Articles of hard rubber	8	A
4101201000	Hides and skins, untanned	0	A
4101202000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	A
4101501011	Cow hide	0	A
4101501012	Steer hide	0	A
4101501013	Ox hide	0	A
4101501014	Bull hide	0	A
4101501019	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
4101501021	Cow hide	0	A
4101501022	Steer hide	0	A
4101501023	Ox hide	0	A
4101501024	Bull hide	0	A
4101501029	Other	0	A
4101501090	Other	0	A
4101502000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	A
4101901011	Of calf skin	0	A
4101901019	Other	0	A
4101901091	Of calf skin	0	A
4101901099	Other	0	A
4101902000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	A
4102100000	With wool on	0	A
4102211000	Hides and skins, untanned	0	A
4102212000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	A
4102291000	Hides and skins, untanned	0	A
4102292000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	A
4103201010	Of snake	0	A
4103201020	Of lizard	0	A
4103201030	Of crocodile	0	A
4103201090	Other	0	A
4103202000	Hides and skins, which have undergone a tanning (including pretanning) process which is reversible	3	A
4103301000	Hides and skins, untanned	0	A
4103302000	Hides and skins, which have undergone a tanning (including pretanning) process which is reversible	3	A
4103901010	Of eels	0	A
4103901020	Of kangaroo	0	A
4103901030	Of camels (including dromedaries)	0	A
4103901090	Other	0	A
4103902010	Of camels (including dromedaries)	3	A
4103902090	Other	3	A

HSK 2015	Description	Base Rate	Staging Category
4104110000	Full grains, unsplit; grain splits	3	A
4104190000	Other	3	A
4104410000	Full grains, unsplit; grain splits	3	A
4104490000	Other	3	A
4105100000	In the wet state (including wet-blue)	3	A
4105300000	In the dry state (crust)	3	A
4106210000	In the wet state (including wet-blue)	3	A
4106220000	In the dry state (crust)	3	A
4106310000	In the wet state (including wet-blue)	5	A
4106320000	In the dry state (crust)	5	A
4106400000	Of reptiles	5	A
4106910000	In the wet state (including wet-blue)	5	A
4106920000	In the dry state (crust)	5	A
4107110000	Full grains, unsplit	5	A
4107120000	Grain splits	5	A
4107190000	Other	5	A
4107910000	Full grains, unsplit	5	A
4107920000	Grain splits	5	A
4107990000	Other	5	A
4112000000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	5	A
4113100000	Of goats or kids	5	A
4113200000	Of swine	5	A
4113300000	Of reptiles	5	A
4113900000	Other	5	A
4114100000	Chamois (including combination chamois) leather	5	A
4114201000	Patent leather	5	A
4114202000	Patent laminated leather	5	A
4114203000	Metallised leather	5	A
4115100000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	8	A
4115200000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	3	A

HSK 2015	Description	Base Rate	Staging Category
4201001000	Of reptile leather	8	A
4201009010	Saddles and saddle cloths	8	A
4201009020	Traces	8	A
4201009030	Leads	8	A
4201009040	Muzzles	8	A
4201009090	Other	8	A
4202111010	Of snake	8	A
4202111020	Of lizard	8	A
4202111030	Of crocodile	8	A
4202111040	Of eels	8	A
4202111050	Of kangaroo	8	A
4202111090	Other	8	A
4202112000	Of composition leather	8	A
4202113000	Of patent leather	8	A
4202121010	Of polyvinylchloride	8	A
4202121020	Of polyurethane	8	A
4202121090	Other	8	A
4202122000	Of textile materials	8	A
4202191000	Of paper board	8	A
4202199000	Other	8	A
4202211010	Of snake	8	A
4202211020	Of lizard	8	A
4202211030	Of crocodile	8	A
4202211040	Of eels	8	A
4202211050	Of kangaroo	8	A
4202211090	Other	8	A
4202212000	Of composition leather	8	A
4202213000	Of patent leather	8	A
4202221010	Of polyvinylchloride	8	A
4202221020	Of polyurethane	8	A
4202221090	Other	8	A
4202222000	Of textile materials	8	A
4202291000	Of paper board	8	A
4202299000	Other	8	A
4202311010	Of snake	8	A
4202311020	Of lizard	8	A
4202311030	Of crocodile	8	A

HSK 2015	Description	Base Rate	Staging Category
4202311040	Of eels	8	A
4202311050	Of kangaroo	8	A
4202311090	Other	8	A
4202312000	Of composition leather	8	A
4202313000	Of patent leather	8	A
4202321010	Of polyvinylchloride	8	A
4202321020	Of polyurethane	8	A
4202321090	Other	8	A
4202322000	Of textile materials	8	A
4202391000	Of paper board	8	A
4202399000	Other	8	A
4202911010	Of snake	8	A
4202911020	Of lizard	8	A
4202911030	Of crocodile	8	A
4202911040	Of eels	8	A
4202911050	Of kangaroo	8	A
4202911090	Other	8	A
4202912000	Of composition leather	8	A
4202913000	Of patent leather	8	A
4202921010	Of polyvinylchloride	8	A
4202921020	Of polyurethane	8	A
4202921090	Other	8	A
4202922000	Of textile materials	8	A
4202991000	Of paper board	8	A
4202999000	Other	8	A
4203101010	Coats	13	A
4203101020	Jackets, blazers and jumpers	13	A
4203101050	Vests	13	A
4203101060	Pants and trousers	13	A
4203101070	Skirts	13	A
4203101080	Overalls	13	A
4203101090	Other	13	A
4203102010	Coats	13	A
4203102020	Jackets, blazers and jumpers	13	A
4203102050	Vests	13	A
4203102060	Pants and trousers	13	A
4203102070	Skirts	13	A

HSK 2015	Description	Base Rate	Staging Category
4203102080	Overalls	13	A
4203102090	Other	13	A
4203103010	Coats	13	A
4203103020	Jackets, blazers and jumpers	13	A
4203103050	Vests	13	A
4203103060	Pants and trousers	13	A
4203103070	Skirts	13	A
4203103080	Overalls	13	A
4203103090	Other	13	A
4203109010	Coats	13	A
4203109020	Jackets, blazers and jumpers	13	A
4203109050	Vests	13	A
4203109060	Pants and trousers	13	A
4203109070	Skirts	13	A
4203109080	Overalls	13	A
4203109090	Other	13	A
4203211000	Baseball glove	13	A
4203212000	Golf glove	13	A
4203213000	Ski glove	13	A
4203214000	Motor cycle glove	13	A
4203215000	Batting glove	13	A
4203216000	Tennis glove	13	A
4203217000	Ice hockey glove	13	A
4203219000	Other	13	A
4203291000	Working glove	13	A
4203292000	Thermal glove	13	A
4203293000	Driver's glove	13	A
4203299000	Other	13	A
4203301010	Of snake	13	A
4203301020	Of lizard	13	A
4203301030	Of crocodile	13	A
4203301040	Of eels	13	A
4203301090	Other	13	B
4203309000	Other	13	A
4203400000	Other clothing accessories	13	A
4205001110	Belts	8	A
4205001190	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
4205001900	Other articles of leather	8	A
4205002110	Belts	8	A
4205002190	Other	8	A
4205002900	Other articles of composition leather	8	A
4206001000	Catgut	8	A
4206009000	Other	8	A
4301100000	Of mink, whole, with or without head, tail or paws	3	A
4301300000	Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	3	A
4301600000	Of fox, whole, with or without head, tail or paws	3	A
4301801000	Of chinchila	3	A
4301802000	Of opossum	3	A
4301803000	Of raccoon	3	A
4301804000	Of coyote	3	A
4301805000	Of rabbit or hare	3	A
4301806000	Of musk-rat	3	A
4301809000	Other	3	A
4301900000	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	3	A
4302110000	Of mink	5	A
4302191000	Of beaver	5	A
4302192000	Of musk-rat	5	A
4302193000	Of fox	5	A
4302195000	Of chinchila	5	A
4302196000	Of opossum	5	A
4302197000	Of raccoon	5	A
4302198000	Of coyote	5	A
4302199010	Of sheep	5	A
4302199020	Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	5	A
4302199090	Other	5	A
4302201000	Of mink	5	A
4302202000	Of rabbit or hare	5	A
4302203000	Of beaver	5	A
4302204000	Of musk-rat	5	A

HSK 2015	Description	Base Rate	Staging Category
4302205000	Of fox	5	A
4302207000	Of chinchila	5	A
4302209010	Of opossum	5	A
4302209020	Of raccoon	5	A
4302209030	Of coyote	5	A
4302209090	Other	5	A
4302300000	Whole skins and pieces or cuttings thereof, assembled	5	A
4303101100	Of mink	16	A
4303101200	Of rabbit or hare	16	A
4303101300	Of lamb	16	A
4303101400	Of beaver	16	A
4303101500	Of musk-rat	16	A
4303101600	Of fox	16	A
4303101800	Of chinchila	16	A
4303101910	Of opossum	16	A
4303101920	Of raccoon	16	A
4303101930	Of coyote	16	A
4303101990	Other	16	A
4303102100	Of mink	16	A
4303102200	Of rabbit or hare	16	A
4303102300	Of lamb	16	A
4303102400	Of beaver	16	A
4303102500	Of musk-rat	16	A
4303102600	Of fox	16	A
4303102800	Of chinchila	16	A
4303102910	Of opossum	16	A
4303102920	Of raccoon	16	A
4303102930	Of coyote	16	A
4303102990	Other	16	A
4303900000	Other	16	A
4304001000	Artificial fur	8	A
4304002000	Articles of artificial fur	8	A
4401100000	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	2	A
4401210000	Coniferous	2	A
4401221000	For manufacturing pulp	0	A
4401229000	Other	2	A

HSK 2015	Description	Base Rate	Staging Category
4401310000	Wood pellets	2	A
4401390000	Other	2	A
4402101000	Agglomerated wood charcoal	2	B
4402109000	Other	2	B
4402901000	Agglomerated wood charcoal	2	B
4402909000	Other	2	B
4403101000	Tropical woods	0	A
4403102000	Non-coniferous	0	A
4403109000	Coniferous	0	A
4403201000	Cedar	0	A
4403202000	Oregon pine	0	A
4403203000	Red pine	0	A
4403204000	White wood or fir	0	A
4403205000	Larch	0	A
4403207000	Spruce	0	A
4403208000	Radiata pine	0	A
4403209000	Other	0	A
4403410000	Dark Red Meranti, Light Red Meranti and Meranti Bakau	0	A
4403491000	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	0	A
4403492000	Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas	0	A
4403493000	Okoume', Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore and Iroko	0	A
4403494000	Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe'	0	A
4403495000	Mahogany and Balsa	0	A
4403499000	Other	0	A
4403910000	Of oak (Quercus spp.)	0	A
4403920000	Of beech (Fagus spp.)	0	A
4403991010	Rosewood	0	A
4403991020	Ebonywood	0	A
4403991040	Ash	0	A
4403991050	Walnut	0	A
4403991090	Other	0	A
4403992000	Lignum vitae	0	A
4403993010	Aspen	0	A
4403993020	Poplar	0	A

HSK 2015	Description	Base Rate	Staging Category
4403993030	Maple	0	A
4403993040	Elm	0	A
4403993050	Birch	0	A
4403993060	Basswood	0	A
4403994000	Paulownia	0	A
4403999011	Malas	0	A
4403999012	Taun	0	A
4403999019	Other	0	A
4403999090	Other	0	A
4404100000	Coniferous	5	C
4404200000	Non-coniferous	5	C
4405000000	Wood wool; wood flour.	5	C
4406100000	Not impregnated	5	C
4406900000	Other	5	C
4407101000	Cedar	5	C
4407102010	Douglas-fir	5	C
4407102020	Hemlock	5	C
4407102090	Other	5	C
4407103000	Red pine	5	C
4407104000	White wood or fir	5	C
4407105000	Larch	5	C
4407107000	Spruce	5	C
4407108000	Radiata pine	5	C
4407109010	Retinispora	5	C
4407109090	Other	5	C
4407210000	Mahogany (Swietenia spp.)	5	C
4407220000	Virola, Imbuia and Balsa	5	C
4407250000	Dark Red Meranti, Light Red Meranti and Meranti Bakau	5	C
4407260000	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	5	C
4407270000	Sapelli	5	C
4407280000	Iroko	5	C
4407291000	Keruing, Ramin, Kapur, Jongkong, Merbau, Jelutong and Kempas	5	C
4407292000	Teak	5	C
4407293000	Okoume, Obeche, Sipo, Acajou, d'afrique, Makore, Tiama, Mansonia, Ilomba, Dibetou Limba and Azobe	5	C

HSK 2015	Description	Base Rate	Staging Category
4407299000	Other	5	C
4407910000	Of oak (Quercus spp.)	5	C
4407920000	Of beech (Fagus spp.)	5	C
4407930000	Of maple (Acer spp.)	5	C
4407940000	Of cherry (Prunus spp.)	5	C
4407950000	Of ash (Fraxinus spp.)	5	C
4407991010	Rosewood	5	C
4407991020	Ebonywood	5	C
4407991040	Walnut	5	C
4407991090	Other	5	C
4407992000	Lignum vitae	5	C
4407993010	Aspen	5	C
4407993020	Poplar	5	C
4407993040	Elm	5	C
4407993050	Birch	5	C
4407993060	Basswood	5	C
4407994000	Paulownia	5	C
4407999010	Tropical woods, not specified in the foregoing	5	C
4407999090	Other	5	C
4408106000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	C
4408109100	For manufacturing plywood	2	A
4408109200	Patterned veneer	3	C
4408109910	Cedar	5	C
4408109920	Oregon pine	5	C
4408109930	Red pine	5	C
4408109940	White wood or fir	5	C
4408109950	Larch	5	C
4408109960	Spruce	5	C
4408109970	Radiata pine	5	C
4408109990	Other	5	C
4408313000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	C
4408319011	For manufacturing plywood	2	A
4408319012	Patterned veneer	3	C
4408319019	Other	5	C

HSK 2015	Description	Base Rate	Staging Category
4408319021	For manufacturing plywood	2	A
4408319022	Patterned veneer	3	C
4408319029	Other	5	C
4408396000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	C
4408399011	For manufacturing plywood	2	A
4408399012	Patterned veneer	3	C
4408399019	Other	5	C
4408399021	For manufacturing plywood	2	A
4408399022	Patterned veneer	3	C
4408399029	Other	5	C
4408399031	For manufacturing plywood	2	A
4408399032	Patterned veneer	3	C
4408399039	Other	5	C
4408399041	For manufacturing plywood	2	A
4408399042	Patterned veneer	3	C
4408399049	Other	5	C
4408399051	For manufacturing plywood	2	A
4408399052	Patterned veneer	3	C
4408399059	Other	5	C
4408399091	For manufacturing plywood	2	A
4408399092	Patterned veneer	3	C
4408399099	Other	5	C
4408901000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	C
4408909150	For manufacturing plywood	2	A
4408909160	Patterned veneer	3	C
4408909191	Rosewood	5	C
4408909192	Ebonywood	5	C
4408909193	Ash	5	C
4408909194	Walnut	5	C
4408909195	Oak	5	C
4408909199	Other	5	C
4408909210	For manufacturing plywood	2	A
4408909220	Patterned veneer	3	C
4408909290	Other	5	C
4408909370	For manufacturing plywood	2	A

HSK 2015	Description	Base Rate	Staging Category
4408909380	Patterned veneer	3	C
4408909391	Aspen	5	C
4408909392	Poplar	5	C
4408909393	Maple	5	C
4408909394	Elm	5	C
4408909395	Birch	5	C
4408909396	Basswood	5	C
4408909410	For manufacturing plywood	2	A
4408909420	Patterned veneer	3	C
4408909490	Other	5	C
4408909912	For manufacturing plywood	2	A
4408909913	Patterned veneer	3	C
4408909914	Baboen	5	C
4408909919	Other	5	C
4408909991	For manufacturing plywood	2	A
4408909992	Patterned veneer	3	C
4408909999	Other	5	C
4409101000	Siding	8	E
4409102000	Flooring	8	E
4409109000	Other	8	E
4409210000	Of bamboo	8	E
4409291000	Siding	8	E
4409292000	Flooring	8	E
4409299000	Other	8	E
4410111000	Unworked or not further worked than sanded	8	E
4410112000	Surface-covered with melamine-impregnated paper	8	E
4410113000	Surface-covered with decorative laminates of plastics	8	E
4410119000	Other	8	E
4410121000	Unworked or not further worked than sanded	8	E
4410129000	Other	8	E
4410191010	Unworked or not further worked than sanded	8	E
4410191090	Other	8	E
4410199010	Unworked or not further worked than sanded	8	E
4410199020	Surface-covered with melamine-impregnated paper	8	E

HSK 2015	Description	Base Rate	Staging Category
4410199030	Surface-covered with decorative laminates of plastics	8	E
4410199090	Other	8	E
4410900000	Other	8	D
4411121000	Not mechanically worked or surface covered	8	E
4411122000	Mechanically worked or surface covered	8	E
4411129000	Other	8	E
4411131000	Not mechanically worked or surface covered	8	E
4411132000	Mechanically worked or surface covered	8	E
4411139000	Other	8	E
4411141000	Not mechanically worked or surface covered	8	E
4411142010	Floor board	8	E
4411142090	Other	8	E
4411149000	Other	8	E
4411921000	Not mechanically worked or surface covered	8	E
4411922010	Floor board	8	E
4411922090	Other	8	E
4411929000	Other	8	E
4411931000	Not mechanically worked or surface covered	8	E
4411932010	Floor board	8	E
4411932090	Other	8	E
4411939000	Other	8	E
4411941000	Not mechanically worked or surface covered	8	E
4411949000	Other	8	E
4412101010	Of a thickness less than 6 mm	8	E
4412101020	Of a thickness not less than 6 mm	8	E
4412102000	Floor board	8	E
4412109010	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	8	E
4412109090	Other	8	E
4412311000	Of a thickness less than 3.2 mm	8	E
4412312000	Of a thickness less than 4 mm but not less than 3.2 mm	8	E
4412313000	Of a thickness less than 6 mm but not less than 4 mm	8	E
4412314010	Of a thickness less than 8mm but not less than 6mm	10	E

HSK 2015	Description	Base Rate	Staging Category
4412314020	Of a thickness less than 10mm but not less than 8mm	10	E
4412315000	Of a thickness less than 12 mm but not less than 10 mm	10	E
4412316000	Of a thickness less than 15 mm but not less than 12 mm	10	E
4412317000	Of a thickness not less than 15 mm	10	E
4412321000	Of a thickness less than 3.2 mm	8	E
4412322000	Of a thickness less than 4 mm but not less than 3.2 mm	8	E
4412323000	Of a thickness less than 6 mm but not less than 4 mm	8	E
4412324010	Of a thickness less than 8mm but not less than 6mm	10	E
4412324020	Of a thickness less than 10mm but not less than 8mm	10	E
4412325000	Of a thickness less than 12 mm but not less than 10 mm	10	E
4412326000	Of a thickness less than 15 mm but not less than 12 mm	10	E
4412327000	Of a thickness not less than 15 mm	10	E
4412391010	Of a thickness less than 6 mm	8	E
4412391090	Other	10	E
4412399010	Of a thickness less than 6 mm	8	E
4412399090	Other	10	E
4412941000	Blockboard	8	E
4412942000	Laminboard	8	E
4412943000	Battenboard	8	E
4412991011	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412991019	Other	8	E
4412991021	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412991029	Other	8	E
4412991031	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412991039	Other	8	E
4412991041	Floor board, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412991042	Floor board, other	8	E
4412991043	Other, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412991049	Other	8	E

HSK 2015	Description	Base Rate	Staging Category
4412992010	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412992090	Other	8	E
4412993010	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412993090	Other	8	E
4412999111	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412999119	Other	8	E
4412999191	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412999199	Other	8	E
4412999211	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412999219	Other	8	E
4412999291	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412999299	Other	8	E
4413000000	Densified wood, in blocks, plates, strips or profile shapes.	8	E
4414000000	Wooden frames for paintings, photographs, mirrors or similar objects.	8	E
4415100000	Cases, boxes, crates, drums and similar packings; cable-drums	8	E
4415200000	Pallets, box pallets and other load boards; pallet collars	8	D
4416000000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	8	E
4417000000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	8	E
4418100000	Windows, French-windows and their frames	8	D
4418200000	Doors and their frames and thresholds	8	E
4418400000	Shuttering for concrete constructional work	8	E
4418500000	Shingles and shakes	8	E
4418600000	Posts and beams	8	E
4418711000	Parquet panels	8	E
4418719000	Other	8	E

HSK 2015	Description	Base Rate	Staging Category
4418721000	Parquet panels	8	E
4418729000	Other	8	E
4418791000	Parquet panels	8	E
4418799000	Other	8	E
4418901000	Cellular wood panels	8	E
4418909000	Other	8	E
4419001000	Bowls	8	E
4419002010	Of bamboo	8	E
4419002090	Other	8	E
4419009000	Other	8	E
4420101000	Statuettes	8	E
4420109000	Other	8	E
4420901000	Wood marquetry and inlaid wood	8	E
4420902010	Cigarette caskets or case	8	E
4420902020	Jewellery casket or case	8	E
4420902030	Other articles of furniture, not falling within Chapter 94	8	E
4420902090	Other	8	E
4420909010	Cigarette, jewellery casket or case	8	E
4420909020	Other articles of furniture, not falling within Chapter 94	8	E
4420909090	Other	8	E
4421100000	Clothes hangers	8	E
4421901010	Bobbins	8	E
4421901090	Other	8	E
4421902000	Match splints; wooden pegs or pins for footwear	8	E
4421903000	Toothpick	8	E
4421904000	Wood paving blocks	8	E
4421905000	Fans and hand screens, nonmechanical; frames and handles therefor and parts of such frames and handles	8	E
4421909000	Other	8	E
4501100000	Natural cork, raw or simply prepared	8	E
4501900000	Other	8	E
4502000000	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	8	E
4503100000	Corks and stoppers	8	E

HSK 2015	Description	Base Rate	Staging Category
4503900000	Other	8	E
4504100000	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	8	E
4504900000	Other	8	E
4601211000	Mats and matting	8	A
4601212000	Screens	8	A
4601221000	Mats and matting	8	A
4601222000	Screens	8	A
4601291000	Mats and matting	8	A
4601292000	Screens	8	A
4601921000	Eunjukbaljang (of width less than 35 cm)	8	A
4601929000	Other	8	A
4601930000	Of rattan	8	A
4601941000	Eunjukbaljang (of width less than 35 cm)	8	A
4601949000	Other	8	A
4601991000	Articles in sheets plaited with plastics	8	A
4601999000	Other	8	A
4602111000	Basket	8	E
4602112000	Trays, dishes and other similar kitchen or tablewares	8	E
4602119000	Other	8	E
4602120000	Of rattan	8	E
4602191000	Articles of rush	8	A
4602199000	Other	8	A
4602900000	Other	8	A
4701001000	Unbleached	0	A
4701002000	Semi-bleached or bleached	0	A
4702000000	Chemical wood pulp, dissolving grades.	0	A
4703110000	Coniferous	0	A
4703190000	Non-coniferous	0	A
4703211000	Semi-bleached	0	A
4703212000	Bleached	0	A
4703291000	Semi-bleached	0	A
4703292000	Bleached	0	A
4704110000	Coniferous	0	A
4704190000	Non-coniferous	0	A

HSK 2015	Description	Base Rate	Staging Category
4704210000	Coniferous	0	A
4704290000	Non-coniferous	0	A
4705000000	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	0	A
4706100000	Cotton linters pulp	0	A
4706200000	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0	A
4706301000	Mechanical	0	A
4706302000	Chemical	0	A
4706303000	Semi-chemical	0	A
4706911000	Unbleached	0	A
4706912000	Semi-bleached or bleached	0	A
4706921000	Unbleached	0	A
4706922000	Semi-bleached or bleached	0	A
4706931000	Unbleached	0	A
4706932000	Semi-bleached or bleached	0	A
4707100000	Unbleached kraft paper or paperboard or corrugated paper or paperboard	0	A
4707200000	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0	A
4707300000	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	0	A
4707900000	Other, including unsorted waste and scrap	0	A
4801000000	Newsprint, in rolls or sheets.	0	A
4802100000	Hand-made paper and paperboard	0	A
4802200000	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	0	A
4802400000	Wallpaper base	0	A
4802541010	Multi-ply paper and paperboard, bleached each layer	0	A
4802541090	Other	0	A
4802549010	Multi-ply paper and paperboard, bleached each layer	0	A
4802549090	Other	0	A
4802551010	Multi-ply paper and paperboard, bleached each layer	0	A
4802551020	Copy or duplicating paper	0	A

HSK 2015	Description	Base Rate	Staging Category
4802551030	Business machine paper and continuous forms bond(including Optical Mark Reading paper and Optical Character Reading paper)	0	A
4802551040	Fancy paper	0	A
4802551090	Other	0	A
4802559010	Multi-ply paper and paperboard, bleached each layer	0	A
4802559090	Other	0	A
4802561010	Multi-ply paper and paperboard, bleached each layer	0	A
4802561020	Copy or duplicating paper	0	A
4802561030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	A
4802561040	Fancy paper	0	A
4802561090	Other	0	A
4802569010	Multi-ply paper and paperboard, bleached each layer	0	A
4802569090	Other	0	A
4802571010	Multi-ply paper and paperboard, bleached each layer	0	A
4802571020	Copy or duplicating paper	0	A
4802571030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	A
4802571040	Fancy paper	0	A
4802571090	Other	0	A
4802579010	Multi-ply paper and paperboard, bleached each layer	0	A
4802579090	Other	0	A
4802581010	Multi-ply paper and paperboard, bleached each layer	0	A
4802581020	Fancy paper	0	A
4802581090	Other	0	A
4802582010	Multi-ply paper and paperboard, bleached each layer	0	A
4802582090	Other	0	A
4802589010	Multi-ply paper and paperboard, bleached each layer	0	A
4802589090	Other	0	A
4802611010	Multi-ply paper and paperboard, bleached each layer	0	A
4802611020	Copy or duplicating paper	0	A
4802611030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	A

HSK 2015	Description	Base Rate	Staging Category
4802611040	Fancy paper	0	A
4802611090	Other	0	A
4802619010	Multi-ply paper and paperboard, bleached each layer	0	A
4802619090	Other	0	A
4802621010	Multi-ply paper and paperboard, bleached each layer	0	A
4802621020	Copy or duplicating paper	0	A
4802621030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	A
4802621040	Fancy paper	0	A
4802621090	Other	0	A
4802629010	Multi-ply paper and paperboard, bleached each layer	0	A
4802629090	Other	0	A
4802691010	Multi-ply paper and paperboard, bleached each layer	0	A
4802691020	Copy or duplicating paper	0	A
4802691030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	A
4802691040	Fancy paper	0	A
4802691090	Other	0	A
4802699010	Multi-ply paper and paperboard, bleached each layer	0	A
4802699090	Other	0	A
4803001000	Toilet or facial tissue stock for household or sanitary purposes	0	A
4803002000	Cellulose wadding and webs of cellulose fibres	0	A
4803009000	Other	0	A
4804110000	Unbleached	0	A
4804190000	Other	0	A
4804210000	Unbleached	0	A
4804290000	Other	0	A
4804311000	Electric insulating paper and paper board	0	A
4804312000	Condenser paper and paperboard	0	A
4804313000	Wrapping paper and paperboard	0	A
4804319000	Other	0	A
4804391000	Electric insulating paper and paperboard	0	A
4804392000	Condenser paper and paperboard	0	A
4804393000	Wrapping paper and paperboard	0	A

HSK 2015	Description	Base Rate	Staging Category
4804399000	Other	0	A
4804411010	Weighing less than 200 g/m ²	0	A
4804411090	Other	0	A
4804419010	Weighing less than 200 g/m ²	0	A
4804419090	Other	0	A
4804421010	Base stock for milk cartons and other beverage containers	0	A
4804421020	Folding carton stock (Including cosmetic, pharmaceutical, cigarette case and the like)	0	A
4804421030	Base stock for trays, dishes, plates, cups and the like	0	A
4804421090	Other	0	A
4804429010	Base stock for milk cartons and other beverage containers	0	A
4804429020	Folding carton stock(Including cosmetic, pharmaceutical, cigarette case and the like)	0	A
4804429030	Base stock for trays, dishes, plates, cups and the like	0	A
4804429090	Other	0	A
4804491000	Weighing less than 200 g/m ²	0	A
4804499000	Other	0	A
4804510000	Unbleached	0	A
4804521000	Base stock for milk cartons and other beverage containers	0	A
4804522000	Folding carton stock(Including cosmetic, pharmaceutical, cigarette case and the like)	0	A
4804523000	Base stock for trays, dishes, plates, cups and the like	0	A
4804529000	Other	0	A
4804590000	Other	0	A
4805110000	Semi-chemical fluting paper	0	A
4805120000	Straw fluting paper	0	A
4805190000	Other	0	A
4805241000	Multi-ply paper and paperboard, bleached each layer	0	A
4805249000	Other	0	A
4805251000	Multi-ply paper and paperboard, bleached each layer	0	A
4805259000	Other	0	A
4805300000	Sulphite wrapping paper	0	A
4805400000	Filter paper and paperboard	0	A
4805500000	Felt paper and paperboard	0	A

HSK 2015	Description	Base Rate	Staging Category
4805911000	Multi-ply paper and paperboard, bleached each layer	0	A
4805919010	Condenser paper and paperboard	0	A
4805919090	Other	0	A
4805921000	Multi-ply paper and paperboard, bleached each layer	0	A
4805929000	Other	0	A
4805931000	Multi-ply paper and paperboard, bleached each layer	0	A
4805939000	Other	0	A
4806100000	Vegetable parchment	0	A
4806200000	Greaseproof papers	0	A
4806300000	Tracing papers	0	A
4806401000	Glassine paper	0	A
4806409000	Other	0	A
4807000000	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	0	A
4808100000	Corrugated paper and paperboard, whether or not perforated	0	A
4808401000	For sack	0	A
4808409000	Other	0	A
4808900000	Other	0	A
4809201000	One-ply	0	A
4809202000	Multi-ply	0	A
4809901000	Transfer paper	0	A
4809902010	Weighing not less than 65g/m ²	0	A
4809902090	Other	0	A
4809903000	Graphic art paper	0	A
4809904000	Carbon or similar copying papers	0	A
4809909000	Other	0	A
4810131000	Printing or writing paper and paperboard	0	A
4810139000	Other	0	A
4810141000	Printing or writing paper and paperboard	0	A
4810149000	Other	0	A
4810191000	Printing or writing paper and paperboard	0	A
4810199000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
4810220000	Light-weight coated paper	0	A
4810290000	Other	0	A
4810311000	Folding carton stock(Including cosmetic, pharmaceutical, cigarette case and the like)	0	A
4810312000	Base stock for trays, dishes, plates, cups and the like	0	A
4810319000	Other	0	A
4810321000	Folding carton stock(Including cosmetic, pharmaceutical, cigarette case and the like)	0	A
4810322000	Base stock for trays, dishes, plates, cups and the like	0	A
4810329000	Other	0	A
4810390000	Other	0	A
4810921010	Weighing not more than 250g/m ²	0	A
4810921090	Other	0	A
4810922000	Ivory duplex board with white back	0	A
4810929000	Other	0	A
4810991000	Matrix paper	0	A
4810992000	Filter paper	0	A
4810999000	Other	0	A
4811101000	Roofing paper	0	A
4811109000	Other	0	A
4811410000	Self-adhesive	0	A
4811490000	Other	0	A
4811511000	Weighing more than 150 g/m ² but not more than 265 g/m ²	0	A
4811519011	Floor coverings on a base of paper or of paperboard	0	A
4811519019	Other	0	A
4811519090	Other	0	A
4811590000	Other	0	A
4811600000	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	0	A
4811901010	Ruled, lined or squared	0	A
4811901090	Other	0	A
4811902010	Cellulose wadding	0	A
4811902090	Other	0	A
4812000000	Filter blocks, slabs and plates, of paper pulp.	0	A
4813100000	In the form of booklets or tubes	0	A

HSK 2015	Description	Base Rate	Staging Category
4813200000	In rolls of a width not exceeding 5 cm	0	A
4813900000	Other	0	A
4814201000	Wall paper	0	A
4814202000	Lincrusta	0	A
4814209000	Other	0	A
4814901010	Of kohemp fiber	0	A
4814901090	Other	0	A
4814909000	Other	0	A
4816201000	One ply	0	A
4816202000	Multi-ply	0	A
4816901000	Transfer paper	0	A
4816902010	Weighing not less than 65g/m ²	0	A
4816902090	Other	0	A
4816903000	Graphic art paper	0	A
4816904000	Carbon or similar copying papers	0	A
4816905000	Duplicator stencils	0	A
4816909000	Other	0	A
4817100000	Envelopes	0	A
4817200000	Letter cards, plain postcards and correspondence cards	0	A
4817300000	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	0	A
4818100000	Toilet paper	0	A
4818200000	Handkerchiefs, cleansing or facial tissues and towels	0	A
4818300000	Tablecloths and serviettes	0	A
4818500000	Articles of apparel and clothing accessories	0	A
4818900000	Other	0	A
4819100000	Cartons, boxes and cases, of corrugated paper or paperboard	0	A
4819200000	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	0	A
4819300000	Sacks and bags, having a base of a width of 40 cm or more	0	A
4819400000	Other sacks and bags, including cones	0	A
4819501000	Suitable for packing liquid	0	A
4819509000	Other	0	A
4819600000	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	0	A

HSK 2015	Description	Base Rate	Staging Category
4820100000	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	0	A
4820200000	Exercisebooks	0	A
4820300000	Binders (other than book covers), folders and file covers	0	A
4820400000	Manifold business forms and interleaved carbon sets	0	A
4820500000	Albums for samples or for collections	0	A
4820900000	Other	0	A
4821100000	Printed	0	A
4821900000	Other	0	A
4822100000	Of a kind used for winding textile yarn	0	A
4822900000	Other	0	A
4823200000	Filter paper and paperboard	0	A
4823400000	Rolls, sheets and dials, printed for self-recording apparatus	0	A
4823610000	Of bamboo	0	A
4823690000	Other	0	A
4823700000	Moulded or pressed articles of paper pulp	0	A
4823901010	Cards punched	0	A
4823901090	Other	0	A
4823902000	Electric insulating paper	0	A
4823903011	Floor coverings on a base of paper or of paperboard	0	A
4823903019	Other	0	A
4823903021	Floor coverings on a base of paper or of paperboard	0	A
4823903029	Other	0	A
4823903090	Other	0	A
4823905000	Perforated paper for jacquard weaving machines	0	A
4823909011	Floor coverings on a base of paper or of paperboard	0	A
4823909019	Other	0	A
4823909090	Other	0	A
4901101000	Printed in Korean	0	A
4901109000	Other	0	A
4901911000	Printed in Korean	0	A
4901919000	Other	0	A
4901991000	Printed in Korean	0	A

HSK 2015	Description	Base Rate	Staging Category
4901999000	Other	0	A
4902101010	Newspapers	0	A
4902101090	Other	0	A
4902109000	Other	0	A
4902901010	Journals	0	A
4902901090	Other	0	A
4902909010	Journals	0	A
4902909090	Other	0	A
4903000000	Children's picture, drawing or colouring books.	0	A
4904000000	Music, printed or in manuscript, whether or not bound or illustrated.	0	A
4905100000	Globes	0	A
4905911000	Maps and hydrographic chart	0	A
4905919000	Other	0	A
4905990000	Other	0	A
4906001000	Plans	0	A
4906002000	Drawings	0	A
4906009000	Other	0	A
4907001000	Unused postage stamp	0	A
4907002000	Air way bill	0	A
4907009000	Other	0	A
4908100000	Transfers (decalcomanias), vitrifiable	0	A
4908901000	Transfers (decalcomanias) for cushion flooring sheet	0	A
4908909000	Other	0	A
4909000000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	0	A
4910001000	Of paper or paperboard	0	A
4910009000	Other	0	A
4911100000	Trade advertising material, commercial catalogues and the like	0	A
4911911000	Printed plans and drawings	0	A
4911919000	Other	0	A
4911990000	Other	0	A
5001000000	Silk-worm cocoons suitable for reeling.	51% or 5,276won/kg whichever is the greater	A

HSK 2015	Description	Base Rate	Staging Category
5002001010	Not more than 20 decitex	3	A
5002001020	More than 20 decitex but not more than 25.56 decitex	51.7% or 17,215won/kg whichever is the greater	A
5002001030	More than 25.56 decitex but not more than 28.89 decitex	51.7% or 17,215won/kg whichever is the greater	A
5002001040	More than 28.89 decitex but not more than 36.67 decitex	51.7% or 17,215won/kg whichever is the greater	A
5002001050	More than 36.67 decitex	51.7% or 17,215won/kg whichever is the greater	A
5002002000	Doupion silk	3	A
5002009000	Other	8	A
5003001000	Not carded or combed	2	A
5003009000	Other	2	A
5004000000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	3	A
5005001000	Hand made yarn	3	A
5005002000	Yarn spun from silk waste	3	A
5005003000	Yarn spun from noil silk	3	A
5006001000	Silk yarn	8	A
5006002000	Hand made yarn	8	A
5006003000	Yarn spun from silk waste	8	A
5006004000	Yarn spun from noil silk	8	A
5006005000	Silk worm gut	8	A
5007100000	Fabrics of noil silk	13	A
5007201000	Silk fabrics, grey	13	A
5007202010	Shibori	13	A
5007202020	Satin	13	A
5007202030	Crepe de chine	13	A
5007202090	Other	13	A
5007209000	Other	13	A
5007901000	Silk fabrics, grey	13	A
5007902000	Silk woven fabrics, mixed with acetate yarn	13	A
5007903000	Silk woven fabrics, mixed with other man-made fiber	13	A
5007904000	Silk woven fabrics, mixed with	13	A

HSK 2015	Description	Base Rate	Staging Category
	wool		
5007909000	Other	13	A
5101110000	Shorn wool	0	A
5101190000	Other	0	A
5101210000	Shorn wool	0	A
5101290000	Other	0	A
5101300000	Carbonised	0	A
5102110000	Of Kashmir (cashmere) goats	0	A
5102190000	Other	0	A
5102200000	Coarse animal hair	0	A
5103100000	Noils of wool or of fine animal hair	0	A
5103200000	Other waste of wool or of fine animal hair	0	A
5103300000	Waste of coarse animal hair	0	A
5104000000	Garnetted stock of wool or of fine or coarse animal hair.	0	A
5105100000	Carded wool	0	A
5105210000	Combed wool in fragments	0	A
5105290000	Other	0	A
5105310000	Of Kashmir (cashmere) goats	0	A
5105390000	Other	0	A
5105400000	Coarse animal hair, carded or combed	0	A
5106101000	Of all wool	8	A
5106109000	Other	8	A
5106201000	Mixed with polyester fiber	8	A
5106202000	Mixed with polyamide fiber	8	A
5106203000	Mixed with acrylic fiber	8	A
5106204000	Mixed with other synthetic fiber	8	A
5106209000	Other	8	A
5107101000	Of all wool	8	A
5107102000	Mixed with synthetic fiber	8	A
5107109000	Mixed with other fiber	8	A
5107201000	Mixed with polyester fiber	8	A
5107202000	Mixed with polyamide fiber	8	A
5107203000	Mixed with acrylic fiber	8	A
5107204000	Mixed with other synthetic fiber	8	A
5107209000	Mixed with other fiber	8	A
5108100000	Carded	8	A

HSK 2015	Description	Base Rate	Staging Category
5108200000	Combed	8	A
5109101000	Yarn of wool	8	A
5109109000	Yarn of fine animal hair	8	A
5109901000	Yarn of wool	8	A
5109909000	Yarn of fine animal hair	8	A
5110000000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	8	A
5111111000	Of wool	13	A
5111112000	Of fine animal hair	13	A
5111191000	Of wool	13	A
5111192000	Of fine animal hair	13	A
5111200000	Other, mixed mainly or solely with man-made filaments	13	A
5111300000	Other, mixed mainly or solely with man-made staple fibres	13	A
5111900000	Other	13	A
5112111000	Of wool	13	A
5112112000	Of fine animal hair	13	A
5112191000	Of wool	13	A
5112192000	Of fine animal hair	13	A
5112200000	Other, mixed mainly or solely with man-made filaments	13	A
5112300000	Other, mixed mainly or solely with man-made staple fibres	13	A
5112900000	Other	13	A
5113000000	Woven fabrics of coarse animal hair or of horsehair.	13	A
5201001000	Seed cotton	0	A
5201009010	Less than 23.2 mm (7/8 inch) of fibre-length	0	A
5201009020	Not less than 23.2 mm (7/8 inch), but less than 25.4 mm (1 inch) of fibre-length	0	A
5201009030	Not less than 25.4 mm (1 inch), but less than 28.5 mm (1-1/8 inch) of fibre-length	0	A
5201009050	Not less than 28.5 mm (1-1/8 inch), but less than 34.9 mm (1-3/8 inch) of fiber length	0	A
5201009060	Not less than 34.9 mm (1-3/8 inch) of fiber-length	0	A
5202100000	Yarn waste (including thread waste)	0	A
5202910000	Garnetted stock	0	A

HSK 2015	Description	Base Rate	Staging Category
5202990000	Other	0	A
5203000000	Cotton, carded or combed.	0	A
5204110000	Containing 85 % or more by weight of cotton	8	A
5204190000	Other	8	A
5204200000	Put up for retail sale	8	A
5205111000	Unbleached or not mercerized	8	A
5205119000	Other	8	A
5205121010	Measuring not more than 370.37 decitex but not less than 232.56 decitex (not less than 27 metric number but not exceeding 43 metric number). excluding open end yarn	1	A
5205121090	Other	8	A
5205129000	Other	8	A
5205131000	Unbleached or not mercerized	8	A
5205139000	Other	8	A
5205141000	Unbleached or not mercerized	8	A
5205149000	Other	8	A
5205151000	Unbleached or not mercerized	8	A
5205159000	Other	8	A
5205211000	Unbleached or not mercerized	8	A
5205219000	Other	8	A
5205221000	Unbleached or not mercerized	8	A
5205229000	Other	8	A
5205231000	Unbleached or not mercerized	8	B
5205239000	Other	8	A
5205241000	Unbleached or not mercerized	8	A
5205249000	Other	8	A
5205261000	Unbleached or not mercerized	8	A
5205269000	Other	8	A
5205271000	Unbleached or not mercerized	8	A
5205279000	Other	8	A
5205281000	Unbleached or not mercerized	8	A
5205289000	Other	8	A
5205311000	Unbleached or not mercerized	8	A
5205319000	Other	8	A
5205321010	Measuring not more than 370.37 decitex but not less than 232.56 decitex(not less than 27 metric	1	A

HSK 2015	Description	Base Rate	Staging Category
	number but not exceeding 43 metric number). excluding open end yarn		
5205321090	Other	8	A
5205329000	Other	8	A
5205331000	Unbleached or not mercerized	8	A
5205339000	Other	8	A
5205341000	Unbleached or not mercerized	8	A
5205349000	Other	8	A
5205351000	Unbleached or not mercerized	8	A
5205359000	Other	8	A
5205411000	Unbleached or not mercerized	8	A
5205419000	Other	8	A
5205421000	Unbleached or not mercerized	8	A
5205429000	Other	8	A
5205431000	Unbleached or not mercerized	8	A
5205439000	Other	8	A
5205441000	Unbleached or not mercerized	8	A
5205449000	Other	8	A
5205461000	Unbleached or not mercerized	8	A
5205469000	Other	8	A
5205471000	Unbleached or not mercerized	8	A
5205479000	Other	8	A
5205481000	Unbleached or not mercerized	8	A
5205489000	Other	8	A
5206111000	Unbleached or not mercerized	8	A
5206119000	Other	8	A
5206121000	Unbleached or not mercerized	8	A
5206129000	Other	8	A
5206131000	Unbleached or not mercerized	8	A
5206139000	Other	8	A
5206141000	Unbleached or not mercerized	8	A
5206149000	Other	8	A
5206151000	Unbleached or not mercerized	8	A
5206159000	Other	8	A
5206211000	Unbleached or not mercerized	8	A
5206219000	Other	8	A
5206221000	Unbleached or not mercerized	8	A

HSK 2015	Description	Base Rate	Staging Category
5206229000	Other	8	A
5206231000	Unbleached or not mercerized	8	A
5206239000	Other	8	A
5206241000	Unbleached or not mercerized	8	A
5206249000	Other	8	A
5206251000	Unbleached or not mercerized	8	A
5206259000	Other	8	A
5206311000	Unbleached or not mercerized	8	A
5206319000	Other	8	A
5206321000	Unbleached or not mercerized	8	A
5206329000	Other	8	A
5206331000	Unbleached or not mercerized	8	A
5206339000	Other	8	A
5206341000	Unbleached or not mercerized	8	A
5206349000	Other	8	A
5206351000	Unbleached or not mercerized	8	A
5206359000	Other	8	A
5206411000	Unbleached or not mercerized	8	A
5206419000	Other	8	A
5206421000	Unbleached or not mercerized	8	A
5206429000	Other	8	A
5206431000	Unbleached or not mercerized	8	A
5206439000	Other	8	A
5206441000	Unbleached or not mercerized	8	A
5206449000	Other	8	A
5206451000	Unbleached or not mercerized	8	A
5206459000	Other	8	A
5207101000	Unbleached or not mercerized	8	A
5207109000	Other	8	A
5207901000	Unbleached or not mercerized	8	A
5207909000	Other	8	A
5208110000	Plain weave, weighing not more than 100 g/m ²	10	A
5208120000	Plain weave, weighing more than 100 g/m ²	10	A
5208130000	3-thread or 4-thread twill, including cross twill	10	A
5208190000	Other fabrics	10	A
5208210000	Plain weave, weighing not more	10	A

HSK 2015	Description	Base Rate	Staging Category
	than 100 g/m ²		
5208220000	Plain weave, weighing more than 100 g/m ²	10	A
5208230000	3-thread or 4-thread twill, including cross twill	10	A
5208290000	Other fabrics	10	A
5208310000	Plain weave, weighing not more than 100 g/m ²	10	A
5208320000	Plain weave, weighing more than 100 g/m ²	10	A
5208330000	3-thread or 4-thread twill, including cross twill	10	A
5208390000	Other fabrics	10	A
5208410000	Plain weave, weighing not more than 100 g/m ²	10	A
5208420000	Plain weave, weighing more than 100 g/m ²	10	A
5208430000	3-thread or 4-thread twill, including cross twill	10	A
5208490000	Other fabrics	10	A
5208510000	Plain weave, weighing not more than 100 g/m ²	10	A
5208520000	Plain weave, weighing more than 100 g/m ²	10	A
5208591000	3-thread or 4-thread twill, including cross twill	10	A
5208599000	Other	10	A
5209110000	Plain weave	10	A
5209120000	3-thread or 4-thread twill, including cross twill	10	A
5209190000	Other fabrics	10	A
5209210000	Plain weave	10	A
5209220000	3-thread or 4-thread twill, including cross twill	10	A
5209290000	Other fabrics	10	A
5209310000	Plain weave	10	A
5209320000	3-thread or 4-thread twill, including cross twill	10	A
5209390000	Other fabrics	10	A
5209410000	Plain weave	10	A
5209420000	Denim	10	A
5209430000	Other fabrics of 3-thread or 4-thread twill, including cross twill	10	A
5209490000	Other fabrics	10	A
5209510000	Plain weave	10	A
5209520000	3-thread or 4-thread twill, including cross twill	10	A

HSK 2015	Description	Base Rate	Staging Category
5209590000	Other fabrics	10	A
5210110000	Plain weave	10	A
5210191000	3-thread or 4-thread twill, including cross twill	10	A
5210199000	Other	10	A
5210210000	Plain weave	10	A
5210291000	3-thread or 4-thread twill, including cross twill	10	A
5210299000	Other	10	A
5210310000	Plain weave	10	A
5210320000	3-thread or 4-thread twill, including cross twill	10	A
5210390000	Other fabrics	10	A
5210410000	Plain weave	10	A
5210491000	3-thread or 4-thread twill, including cross twill	10	A
5210499000	Other	10	A
5210510000	Plain weave	10	A
5210590000	Other fabrics	10	A
5211110000	Plain weave	10	A
5211120000	3-thread or 4-thread twill, including cross twill	10	A
5211190000	Other fabrics	10	A
5211200000	Bleached	10	A
5211310000	Plain weave	10	A
5211320000	3-thread or 4-thread twill, including cross twill	10	A
5211390000	Other fabrics	10	A
5211410000	Plain weave	10	A
5211420000	Denim	10	A
5211430000	Other fabrics of 3-thread or 4-thread twill, including cross twill	10	A
5211490000	Other fabrics	10	A
5211510000	Plain weave	10	A
5211520000	3-thread or 4-thread twill, including cross twill	10	A
5211590000	Other fabrics	10	A
5212110000	Unbleached	10	A
5212120000	Bleached	10	A
5212130000	Dyed	10	A
5212140000	Of yarns of different colours	10	A
5212150000	Printed	10	A

HSK 2015	Description	Base Rate	Staging Category
5212210000	Unbleached	10	A
5212220000	Bleached	10	A
5212230000	Dyed	10	A
5212240000	Of yarns of different colours	10	A
5212250000	Printed	10	A
5301100000	Flax, raw or retted	2	A
5301210000	Broken or scutched	2	A
5301290000	Other	2	A
5301301000	Flax tow	2	A
5301302000	Flax waste	2	A
5302100000	True hemp, raw or retted	2	A
5302901000	True hemp, broken, scutched, hackled or otherwise processed, but not spun.	2	A
5302902010	Tow of true hemp	2	A
5302902020	Waste of true hemp	2	A
5303101000	Jute	2	A
5303102000	Other textile bast fibres	2	A
5303901010	Jute	2	A
5303901090	Other textile bast fibres	2	A
5303909010	Tow and waste of jute	2	A
5303909090	Tow and waste of other textile bast fibres	2	A
5305001000	Of coconut (coir)	2	A
5305002000	Of abaca	2	A
5305003000	Of sisal and the genus Agave	2	A
5305009000	Other	2	A
5306101000	Of all flax	8	A
5306102000	Of mixed	8	A
5306201000	Of all flax	8	A
5306202000	Of mixed	8	A
5307101000	Of jute	8	A
5307109000	Other	8	A
5307201000	Of jute	8	A
5307209000	Other	8	A
5308100000	Coir yarn	8	A
5308200000	True hemp yarn	8	A
5308901000	Ramie yarn	8	A

HSK 2015	Description	Base Rate	Staging Category
5308909000	Other	8	A
5309110000	Unbleached or bleached	2	A
5309190000	Other	2	A
5309210000	Unbleached or bleached	2	A
5309290000	Other	2	A
5310101000	Jute fabrics	8	A
5310109000	Other	8	A
5310901000	Jute fabrics	8	A
5310909000	Other	8	A
5311001000	Of ramie	8	A
5311002000	Of true hemp	8	A
5311003000	Of paper yarn	8	A
5311009000	Other	8	A
5401101000	Of nylon or other polyamides	8	A
5401102000	Of polyesters	8	A
5401103000	Of acrylic polymers	8	A
5401109000	Other	8	A
5401201000	Of viscose rayon	8	A
5401202000	Of cellulose acetate	8	A
5401209000	Other	8	A
5402110000	Of aramids	8	A
5402191011	For tire cord	8	A
5402191012	For fishing net	8	A
5402191019	For other	8	A
5402191021	For tire cord	8	A
5402191022	For fishing net	8	A
5402191029	For other	8	A
5402191090	Other	8	A
5402199000	Other	8	A
5402200000	High tenacity yarn of polyesters	8	A
5402311010	Of nylon 6	8	A
5402311020	Of nylon 66	8	A
5402311090	Other	8	A
5402319000	Other	8	A
5402321010	Of nylon 6	8	A
5402321020	Of nylon 66	8	A
5402321090	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
5402329000	Other	8	A
5402331000	Of poly trimethylene terephthalate	8	A
5402339000	Other	8	B
5402340000	Of polypropylene	8	A
5402390000	Other	8	A
5402440000	Elastomeric	8	A
5402451010	Of nylon 6	8	A
5402451020	Of nylon 66	8	A
5402451090	Other	8	A
5402459000	Other	8	A
5402461000	Of poly trimethylene terephthalate	8	A
5402469000	Other	8	B
5402471000	Of poly trimethylene terephthalate	8	A
5402479000	Other	8	A
5402480000	Other, of polypropylene	8	A
5402491000	Of acrylic polymers	8	A
5402499000	Other	8	A
5402510000	Of nylon or other polyamides	8	A
5402520000	Of polyesters	8	A
5402591000	Of acrylic polymers	8	A
5402599000	Other	8	A
5402610000	Of nylon or other polyamides	8	A
5402620000	Of polyesters	8	A
5402691000	Of acrylic polymers	8	A
5402692000	Of polyvinyl alcohol	8	A
5402699000	Other	8	A
5403100000	High tenacity yarn of viscose rayon	1	A
5403311000	Textured yarn	1	A
5403319000	Other	1	A
5403321000	Textured yarn	1	A
5403329000	Other	1	A
5403331000	Textured yarn	8	A
5403339000	Other	8	A
5403391000	Textured yarn	8	A
5403399000	Other	8	A
5403411000	Textured yarn	1	A
5403419000	Other	1	A

HSK 2015	Description	Base Rate	Staging Category
5403421000	Textured yarn	8	A
5403429000	Other	8	A
5403491000	Textured yarn	8	A
5403499000	Other	8	A
5404110000	Elastomeric	8	A
5404120000	Other, of polypropylene	8	A
5404191000	Of nylon or other polyamides	8	A
5404192000	Of polyurethane	8	A
5404193000	Of polyvinyl alcohol	8	A
5404199000	Other	8	A
5404901000	Of strip	8	A
5404909000	Other	8	A
5405001000	Monofilament	8	A
5405009000	Other	8	A
5406001000	Synthetic filament yarn	8	A
5406002000	Artificial filament yarn	8	A
5407101000	Of nylon or other polyamides	8	A
5407102000	Of polyesters	8	A
5407200000	Woven fabrics obtained from strip or the like	8	A
5407300000	Fabrics specified in note 9 to section XI	8	A
5407410000	Unbleached or bleached	8	A
5407420000	Dyed	8	A
5407430000	Of yarns of different colours	8	A
5407440000	Printed	8	A
5407510000	Unbleached or bleached	8	A
5407520000	Dyed	8	A
5407530000	Of yarns of different colours	8	A
5407540000	Printed	8	A
5407611000	Unbleached or bleached	8	A
5407612000	Dyed	8	A
5407613000	Of yarns of different colours	8	A
5407614000	Printed	8	A
5407691000	Unbleached or bleached	8	A
5407692000	Dyed	8	A
5407693000	Of yarns of different colours	8	A
5407694000	Printed	8	A

HSK 2015	Description	Base Rate	Staging Category
5407711000	Of acrylic polymers	8	A
5407719000	Other	8	A
5407721000	Of acrylic polymers	8	A
5407729000	Other	8	A
5407731000	Of acrylic polymers	8	A
5407739000	Other	8	A
5407741000	Of acrylic polymers	8	A
5407749000	Other	8	A
5407811000	Of nylon or other polyamides	8	A
5407812000	Of polyesters	8	A
5407813000	Of acrylic polymers	8	A
5407819000	Other	8	A
5407821000	Of nylon or other polyamides	8	A
5407822000	Of polyesters	8	A
5407823000	Of acrylic polymers	8	A
5407829000	Other	8	A
5407831000	Of nylon or other polyamides	8	A
5407832000	Of polyesters	8	A
5407833000	Of acrylic polymers	8	A
5407839000	Other	8	A
5407841000	Of nylon or other polyamides	8	A
5407842000	Of polyesters	8	A
5407843000	Of acrylic polymers	8	A
5407849000	Other	8	A
5407911000	Of nylon or other polyamides	8	A
5407912000	Of polyesters	8	A
5407913000	Of acrylic polymers	8	A
5407919000	Other	8	A
5407921000	Of nylon or other polyamides	8	A
5407922000	Of polyesters	8	A
5407923000	Of acrylic polymers	8	A
5407929000	Other	8	A
5407931000	Of nylon or other polyamides	8	A
5407932000	Of polyesters	8	A
5407933000	Of acrylic polymers	8	A
5407939000	Other	8	A
5407941000	Of nylon or other polyamides	8	A

HSK 2015	Description	Base Rate	Staging Category
5407942000	Of polyesters	8	A
5407943000	Of acrylic polymers	8	A
5407949000	Other	8	A
5408100000	Woven fabrics obtained from high tenacity yarn of viscose rayon	8	A
5408210000	Unbleached or bleached	8	A
5408220000	Dyed	8	A
5408230000	Of yarns of different colours	8	A
5408240000	Printed	8	A
5408310000	Unbleached or bleached	8	A
5408320000	Dyed	8	A
5408330000	Of yarns of different colours	8	A
5408340000	Printed	8	A
5501100000	Of nylon or other polyamides	8	A
5501200000	Of polyesters	8	A
5501301000	Acrylic	8	A
5501302000	Modacrylic	8	A
5501400000	Of polypropylene	8	A
5501900000	Other	8	A
5502001000	Of viscose rayon	7.5	A
5502002010	Less than 44,000 decitex	7.5	A
5502002020	Not less than 44,000 decitex	7.5	A
5502009000	Other	7.5	A
5503111000	Of special section face	8	A
5503119000	Other	8	A
5503191000	Of special section face	8	A
5503199000	Other	8	A
5503201000	Of special section face	8	A
5503209010	Of poly trimethylene terephthalate	8	A
5503209090	Other	8	B
5503301010	Of special section face	8	A
5503301020	Of conjugated section face	8	A
5503301090	Other	8	A
5503302010	Of special section face	8	A
5503302020	Of conjugated section face	8	A
5503302090	Other	8	A
5503400000	Of polypropylene	8	A

HSK 2015	Description	Base Rate	Staging Category
5503900000	Other	8	A
5504101000	Of special section face	1	A
5504102000	Of polynosic section face	1	A
5504109000	Other	1	A
5504901000	Of cellulose acetate	8	A
5504902000	Of lyocell	2	A
5504909000	Other	8	A
5505100000	Of synthetic fibres	2	A
5505200000	Of artificial fibres	2	A
5506101000	Of special section face	8	A
5506109000	Other	8	A
5506201000	Of special section face	8	A
5506209000	Other	8	A
5506301010	Of special section face	8	A
5506301020	Of conjugated section face	8	A
5506301090	Other	8	A
5506302010	Of special section face	8	A
5506302020	Of conjugated section face	8	A
5506302090	Other	8	A
5506900000	Other	8	A
5507001010	Of special section face	8	A
5507001020	Of polynosic section face	8	A
5507001090	Other	8	A
5507002000	Of cellulose acetate	8	A
5507009000	Other	8	A
5508101000	Of nylon or other polyamides	8	A
5508102000	Of polyesters	8	A
5508103000	Acrylic or modacrylic	8	A
5508109000	Other	8	A
5508201000	Of viscose rayon	8	A
5508202000	Of cellulose acetate	8	A
5508209000	Other	8	A
5509111000	High tenacity yarn	8	A
5509119000	Other	8	A
5509121000	High tenacity yarn	8	A
5509129000	Other	8	A
5509211000	High tenacity yarn	8	A

HSK 2015	Description	Base Rate	Staging Category
5509219000	Other	8	A
5509221000	High tenacity yarn	8	A
5509229000	Other	8	A
5509311000	Acrylic	8	A
5509312000	Modacrylic	8	A
5509321000	Acrylic	8	A
5509322000	Modacrylic	8	A
5509410000	Single yarn	8	A
5509420000	Multiple (folded) or cabled yarn	8	A
5509510000	Mixed mainly or solely with artificial staple fibres	8	A
5509520000	Mixed mainly or solely with wool or fine animal hair	8	A
5509530000	Mixed mainly or solely with cotton	8	A
5509590000	Other	8	A
5509611000	Acrylic	8	A
5509612000	Modacrylic	8	A
5509621000	Acrylic	8	A
5509622000	Modacrylic	8	A
5509691010	Acrylic	8	A
5509691020	Modacrylic	8	A
5509692010	Acrylic	8	A
5509692020	Modacrylic	8	A
5509911000	Of nylon or other polyamides	8	A
5509919000	Other	8	A
5509921000	Of nylon or other polyamides	8	A
5509929000	Other	8	A
5509990000	Other	8	A
5510111000	Of viscose rayon	8	A
5510112000	Of cellulose acetate	8	A
5510119000	Other	8	A
5510121000	Of viscose rayon	8	A
5510122000	Of cellulose acetate	8	A
5510129000	Other	8	A
5510201000	Of viscose rayon	8	A
5510202000	Of cellulose acetate	8	A
5510209000	Other	8	A
5510301000	Of viscose rayon	8	A

HSK 2015	Description	Base Rate	Staging Category
5510302000	Of cellulose acetate	8	A
5510309000	Other	8	A
5510901000	Of viscose rayon	8	A
5510902000	Of cellulose acetate	8	A
5510909000	Other	8	A
5511101000	Of nylon or other polyamides	8	A
5511102000	Of polyesters	8	A
5511103000	Acrylic or modacrylic	8	A
5511109000	Other	8	A
5511201000	Of nylon or other polyamides	8	A
5511202000	Of polyesters	8	A
5511203000	Acrylic or modacrylic	8	A
5511209000	Other	8	A
5511301000	Of viscose rayon	8	A
5511302000	Of cellulose acetate	8	A
5511309000	Other	8	A
5512110000	Unbleached or bleached	10	A
5512191000	Dyed	10	A
5512192000	Of yarns of different colours	10	A
5512193000	Printed	10	A
5512211000	Acrylic	10	A
5512212000	Modacrylic	10	A
5512290000	Other	10	A
5512911000	Of nylon or other polyamides	10	A
5512919000	Other	10	A
5512991000	Of nylon or other polyamides	10	A
5512999000	Other	10	A
5513110000	Of polyester staple fibres, plain weave	10	A
5513120000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
5513130000	Other woven fabrics of polyester staple fibres	10	A
5513191000	Of nylon or other polyamides	10	A
5513192010	Acrylic	10	A
5513192020	Modacrylic	10	A
5513199000	Other	10	A
5513210000	Of polyester staple fibres, plain weave	10	A

HSK 2015	Description	Base Rate	Staging Category
5513231000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
5513239000	Other	10	A
5513291000	Of nylon or other polyamides	10	A
5513292010	Acrylic	10	A
5513292020	Modacrylic	10	A
5513299000	Other	10	A
5513310000	Of polyester staple fibres, plain weave.	10	A
5513391000	Of nylon or other polyamides	10	A
5513392010	Acrylic	10	A
5513392020	Modacrylic	10	A
5513399000	Other	10	A
5513410000	Of polyester staple fibres, plain weave	10	A
5513491000	Of nylon or other polyamides	10	A
5513492010	Acrylic	10	A
5513492020	Modacrylic	10	A
5513499000	Other	10	A
5514110000	Of polyester staple fibres, plain weave	10	A
5514120000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
5514191000	Of nylon or other polyamides	10	A
5514192010	Acrylic	10	A
5514192020	Modacrylic	10	A
5514193000	Other woven fabrics of polyester staple fibres	10	A
5514199000	Other	10	A
5514210000	Of polyester staple fibres, plain weave	10	A
5514220000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
5514230000	Other woven fabrics of polyester staple fibres	10	A
5514291000	Of nylon or other polyamides	10	A
5514292010	Acrylic	10	A
5514292020	Modacrylic	10	A
5514299000	Other	10	A
5514300000	Of yarns of different colours	10	A
5514410000	Of polyester staple fibres, plain weave	10	A
5514420000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A

HSK 2015	Description	Base Rate	Staging Category
5514430000	Other woven fabrics of polyester staple fibres	10	A
5514491000	Of nylon or other polyamides	10	A
5514492010	Acrylic	10	A
5514492020	Modacrylic	10	A
5514499000	Other	10	A
5515111000	Unbleached or bleached	10	A
5515119000	Other	10	A
5515121000	Unbleached or bleached	10	A
5515129000	Other	10	A
5515131000	Unbleached or bleached	10	A
5515139000	Other	10	A
5515191000	Unbleached or bleached	10	A
5515199000	Other	10	A
5515211000	Unbleached or bleached	10	A
5515219000	Other	10	A
5515221000	Unbleached or bleached	10	A
5515229000	Other	10	A
5515291000	Unbleached or bleached	10	A
5515299000	Other	10	A
5515911000	Unbleached or bleached	10	A
5515919000	Other	10	A
5515991000	Unbleached or bleached	10	A
5515999000	Other	10	A
5516111000	Of viscose rayon	10	A
5516112000	Of cellulose acetate	10	A
5516119000	Other	10	A
5516121000	Of viscose rayon	10	A
5516122000	Of cellulose acetate	10	A
5516129000	Other	10	A
5516131000	Of viscose rayon	10	A
5516132000	Of cellulose acetate	10	A
5516139000	Other	10	A
5516141000	Of viscose rayon	10	A
5516142000	Of cellulose acetate	10	A
5516149000	Other	10	A
5516211000	Of viscose rayon	10	A

HSK 2015	Description	Base Rate	Staging Category
5516212000	Of cellulose acetate	10	A
5516219000	Other	10	A
5516221000	Of viscose rayon	10	A
5516222000	Of cellulose acetate	10	A
5516229000	Other	10	A
5516231000	Of viscose rayon	10	A
5516232000	Of cellulose acetate	10	A
5516239000	Other	10	A
5516241000	Of viscose rayon	10	A
5516242000	Of cellulose acetate	10	A
5516249000	Other	10	A
5516311000	Of viscose rayon	10	A
5516312000	Of cellulose acetate	10	A
5516319000	Other	10	A
5516321000	Of viscose rayon	10	A
5516322000	Of cellulose acetate	10	A
5516329000	Other	10	A
5516331000	Of viscose rayon	10	A
5516332000	Of cellulose acetate	10	A
5516339000	Other	10	A
5516341000	Of viscose rayon	10	A
5516342000	Of cellulose acetate	10	A
5516349000	Other	10	A
5516411000	Of viscose rayon	10	A
5516412000	Of cellulose acetate	10	A
5516419000	Other	10	A
5516421000	Of viscose rayon	10	A
5516422000	Of cellulose acetate	10	A
5516429000	Other	10	A
5516431000	Of viscose rayon	10	A
5516432000	Of cellulose acetate	10	A
5516439000	Other	10	A
5516441000	Of viscose rayon	10	A
5516442000	Of cellulose acetate	10	A
5516449000	Other	10	A
5516911000	Of viscose rayon	10	A
5516912000	Of cellulose acetate	10	A

HSK 2015	Description	Base Rate	Staging Category
5516919000	Other	10	A
5516921000	Of viscose rayon	10	A
5516922000	Of cellulose acetate	10	A
5516929000	Other	10	A
5516931000	Of viscose rayon	10	A
5516932000	Of cellulose acetate	10	A
5516939000	Other	10	A
5516941000	Of viscose rayon	10	A
5516942000	Of cellulose acetate	10	A
5516949000	Other	10	A
5601210000	Of cotton	8	A
5601220000	Of man-made fibres	8	A
5601290000	Other	8	A
5601301000	Textile flock	8	A
5601309000	Other	8	A
5602101000	Needleloom felt	8	A
5602102000	Stitch-bonded fiber fabrics	8	A
5602211000	Piano felt	8	A
5602219000	Other	8	A
5602290000	Of other textile materials	8	A
5602900000	Other	8	A
5603111000	Impregnated, coated, covered or laminated	8	A
5603119000	Other	8	A
5603121000	Impregnated, coated, covered or laminated	8	A
5603129000	Other	8	A
5603131000	Impregnated, coated, covered or laminated	8	A
5603139000	Other	8	A
5603141000	Impregnated, coated, covered or laminated	8	A
5603149000	Other	8	A
5603910000	Weighing not more than 25 g/m ²	8	A
5603920000	Weighing more than 25 g/m ² but not more than 70 g/m ²	8	A
5603930000	Weighing more than 70 g/m ² but not more than 150 g/m ²	8	A
5603940000	Weighing more than 150 g/m ²	8	A
5604100000	Rubber thread and cord, textile covered	8	A

HSK 2015	Description	Base Rate	Staging Category
5604901000	Imitation catguts consisting of textile yarn	8	A
5604902000	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	8	A
5604909000	Other	8	A
5605000000	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	8	A
5606001000	Gimped yarn	8	A
5606002000	Chenille yarn	8	A
5606003000	Loop wale-yarn	8	A
5606009000	Other	8	A
5607210000	Binder or baler twine	10	A
5607290000	Other	10	A
5607410000	Binder or baler twine	10	A
5607490000	Other	10	A
5607500000	Of other synthetic fibres	10	A
5607901000	Of jute or other textile bast fibres of heading 53.03	10	A
5607909000	Other	10	A
5608111000	Of synthetic fibres	10	A
5608119000	Other	10	A
5608191000	Of synthetic fibres	10	A
5608199000	Other	10	A
5608901000	Of cotton	10	A
5608909000	Other	10	A
5609001000	Of cotton	8	A
5609002000	Of vegetable fibres, except cotton	8	A
5609003000	Of man-made fibres	8	A
5609009000	Other	8	A
5701100000	Of wool or fine animal hair	10	A
5701900000	Of other textile materials	10	A
5702100000	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	10	A
5702200000	Floor coverings of coconut fibres (coir)	10	A
5702310000	Of wool or fine animal hair	10	A

HSK 2015	Description	Base Rate	Staging Category
5702320000	Of man-made textile materials	10	A
5702390000	Of other textile materials	10	A
5702410000	Of wool or fine animal hair	10	A
5702420000	Of man-made textile materials	10	A
5702490000	Of other textile materials	10	A
5702500000	Other, not of pile construction, not made up	10	A
5702910000	Of wool or fine animal hair	10	A
5702920000	Of man-made textile materials	10	A
5702990000	Of other textile materials	10	A
5703100000	Of wool or fine animal hair	10	A
5703200000	Of nylon or other polyamides	10	A
5703300000	Of other man-made textile materials	10	A
5703900000	Of other textile materials	10	A
5704100000	Tiles, having a maximum surface area of 0.3 m ²	10	A
5704900000	Other	10	A
5705000000	Other carpets and other textile floor coverings, whether or not made up.	10	A
5801101000	Pile fabrics	13	A
5801102000	Chenille fabrics	13	A
5801210000	Uncut weft pile fabrics	13	A
5801220000	Cut corduroy	13	A
5801230000	Other weft pile fabrics	13	A
5801260000	Chenille fabrics	13	A
5801271000	Uncut	13	A
5801272000	Cut	13	A
5801310000	Uncut weft pile fabrics	13	A
5801320000	Cut corduroy	13	A
5801330000	Other weft pile fabrics	13	A
5801360000	Chenille fabrics	13	A
5801371000	Uncut	13	A
5801372000	Cut	13	A
5801900000	Of other textile materials	13	A
5802110000	Unbleached	8	A
5802190000	Other	8	A
5802200000	Terry towelling and similar woven terry fabrics, of other textile materials	8	A
5802300000	Tufted textile fabrics	8	A

HSK 2015	Description	Base Rate	Staging Category
5803000000	Gauze, other than narrow fabrics of heading 58.06.	8	A
5804101000	Of silk	13	A
5804102000	Of cotton	13	A
5804103000	Of man-made fibres	13	A
5804109000	Other	13	A
5804210000	Of man-made fibres	13	A
5804291000	Of silk	13	A
5804292000	Of cotton	13	A
5804299000	Other	13	A
5804300000	Hand-made lace	13	A
5805001010	Of wool or fine animal hair	8	A
5805001090	Other	8	A
5805002000	Needle-worked tapestries	8	A
5806101000	Of wool or fine animal hair	8	A
5806102000	Of cotton	8	A
5806103000	Of man-made fibres	8	A
5806109000	Other	8	A
5806200000	Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	8	A
5806310000	Of cotton	8	A
5806320000	Of man-made fibres	8	A
5806391000	Of wool or fine animal hair	8	A
5806392000	Of vegetable fibres, except cotton	8	A
5806399000	Other	8	A
5806400000	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	8	A
5807101000	Labels	8	A
5807109000	Other	8	A
5807901000	Labels	8	A
5807909000	Other	8	A
5808100000	Braids in the piece	8	A
5808901000	Ornamental trimmings	8	A
5808909000	Other	8	A
5809000000	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	8	A

HSK 2015	Description	Base Rate	Staging Category
5810100000	Embroidery without visible ground	13	A
5810910000	Of cotton	13	A
5810920000	Of man-made fibres	13	A
5810990000	Of other textile materials	13	A
5811001000	Of silk	8	A
5811002000	Of wool or fine animal hair	8	A
5811003000	Of cotton	8	A
5811004000	Of man-made fibres	8	A
5811009000	Other	8	A
5901100000	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	8	A
5901901000	Tracing cloth	8	A
5901902000	Prepared painting canvas	8	A
5901903000	Buckram and similar stiffened textile fabrics	8	A
5902100000	Of nylon or other polyamides	8	A
5902200000	Of polyesters	8	A
5902900000	Other	8	A
5903100000	With poly (vinyl chloride)	10	A
5903200000	With polyurethane	10	A
5903900000	Other	10	A
5904100000	Linoleum	8	A
5904900000	Other	8	A
5905000000	Textile wall coverings.	8	A
5906100000	Adhesive tape of a width not exceeding 20 cm	8	A
5906910000	Knitted or crocheted	8	A
5906990000	Other	8	A
5907001000	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil	8	A
5907002000	Painted canvas being theatrical scenery, studio back-cloth or the like	8	A
5907009000	Other	8	A
5908001000	Wicks	8	A
5908009000	Other	8	A
5909000000	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of	8	A

HSK 2015	Description	Base Rate	Staging Category
	other materials.		
591000000	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	8	A
5911101000	Of narrow fabrics	8	A
5911109000	Other	8	A
5911200000	Bolting cloth, whether or not made up	8	A
5911310000	Weighing less than 650 g/m ²	8	A
5911320000	Weighing 650 g/m ² or more	8	A
5911400000	Straining cloth of a kind used in oil presses or the like, including that of human hair	8	A
5911900000	Other	8	A
6001101000	Of cotton	10	A
6001102000	Of man-made fibres	10	A
6001109000	Other	10	A
6001210000	Of cotton	10	A
6001220000	Of man-made fibres	10	A
6001290000	Of other textile materials	10	A
6001910000	Of cotton	10	A
6001920000	Of man-made fibres	10	A
6001990000	Of other textile materials	10	A
6002400000	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	10	A
6002900000	Other	10	A
6003100000	Of wool or fine animal hair	10	A
6003200000	Of cotton	10	A
6003300000	Of synthetic fibres	10	A
6003400000	Of artificial fibres	10	A
6003900000	Other	10	A
6004100000	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	10	A
6004900000	Other	10	A
6005210000	Unbleached or bleached	10	A
6005220000	Dyed	10	A
6005230000	Of yarns of different colours	10	A
6005240000	Printed	10	A

HSK 2015	Description	Base Rate	Staging Category
6005310000	Unbleached or bleached	10	A
6005320000	Dyed	10	A
6005330000	Of yarns of different colours	10	A
6005340000	Printed	10	A
6005410000	Unbleached or bleached	10	A
6005420000	Dyed	10	A
6005430000	Of yarns of different colours	10	A
6005440000	Printed	10	A
6005900000	Other	10	A
6006100000	Of wool or fine animal hair	10	A
6006210000	Unbleached or bleached	10	A
6006220000	Dyed	10	B
6006230000	Of yarns of different colours	10	A
6006240000	Printed	10	A
6006310000	Unbleached or bleached	10	A
6006320000	Dyed	10	A
6006330000	Of yarns of different colours	10	A
6006340000	Printed	10	A
6006410000	Unbleached or bleached	10	A
6006420000	Dyed	10	A
6006430000	Of yarns of different colours	10	A
6006440000	Printed	10	A
6006900000	Other	10	A
6101200000	Of cotton	13	A
6101301000	Of synthetic fibres	13	A
6101302000	Of artificial fibres	13	A
6101900000	Of other textile materials	13	A
6102100000	Of wool or fine animal hair	13	A
6102200000	Of cotton	13	A
6102301000	Of synthetic fibres	13	A
6102302000	Of artificial fibres	13	A
6102900000	Of other textile materials	13	A
6103101000	Of wool or fine animal hair	13	A
6103102000	Of synthetic fibres	13	A
6103109000	Of other textile materials	13	A
6103220000	Of cotton	13	A
6103230000	Of synthetic fibres	13	A

HSK 2015	Description	Base Rate	Staging Category
6103290000	Of other textile materials	13	A
6103310000	Of wool or fine animal hair	13	A
6103320000	Of cotton	13	A
6103330000	Of synthetic fibres	13	A
6103390000	Of other textile materials	13	A
6103410000	Of wool or fine animal hair	13	A
6103420000	Of cotton	13	A
6103430000	Of synthetic fibres	13	A
6103490000	Of other textile materials	13	A
6104130000	Of synthetic fibres	13	A
6104191000	Of cotton	13	A
6104199000	Other	13	A
6104220000	Of cotton	13	A
6104230000	Of synthetic fibres	13	A
6104290000	Of other textile materials	13	A
6104310000	Of wool or fine animal hair	13	A
6104320000	Of cotton	13	A
6104330000	Of synthetic fibres	13	A
6104390000	Of other textile materials	13	A
6104410000	Of wool or fine animal hair	13	A
6104420000	Of cotton	13	A
6104430000	Of synthetic fibres	13	A
6104440000	Of artificial fibres	13	A
6104491000	Of silk	13	A
6104499000	Other	13	A
6104510000	Of wool or fine animal hair	13	A
6104520000	Of cotton	13	A
6104530000	Of synthetic fibres	13	A
6104590000	Of other textile materials	13	A
6104610000	Of wool or fine animal hair	13	A
6104620000	Of cotton	13	B
6104630000	Of synthetic fibres	13	A
6104690000	Of other textile materials	13	A
6105100000	Of cotton	13	A
6105201000	Of synthetic fibres	13	A
6105202000	Of artificial fibres	13	A
6105901000	Of silk	13	A

HSK 2015	Description	Base Rate	Staging Category
6105902000	Of wool or fine animal hair	13	A
6105909000	Other	13	A
6106100000	Of cotton	13	A
6106201000	Of synthetic fibres	13	A
6106202000	Of artificial fibres	13	A
6106901000	Of silk	13	A
6106902000	Of wool or fine animal hair	13	A
6106909000	Other	13	A
6107110000	Of cotton	13	A
6107121000	Of synthetic fibres	13	A
6107122000	Of artificial fibres	13	A
6107190000	Of other textile materials	13	A
6107210000	Of cotton	13	A
6107221000	Of synthetic fibres	13	A
6107222000	Of artificial fibres	13	A
6107290000	Of other textile materials	13	A
6107910000	Of cotton	13	A
6107991000	Of wool or fine animal hair	13	A
6107999000	Other	13	A
6108111000	Of synthetic fibres	13	A
6108112000	Of artificial fibres	13	A
6108191000	Of cotton	13	A
6108199000	Other	13	A
6108210000	Of cotton	13	A
6108221000	Of synthetic fibres	13	A
6108222000	Of artificial fibres	13	A
6108290000	Of other textile materials	13	A
6108310000	Of cotton	13	A
6108321000	Of synthetic fibres	13	A
6108322000	Of artificial fibres	13	A
6108390000	Of other textile materials	13	A
6108910000	Of cotton	13	A
6108921000	Of synthetic fibres	13	A
6108922000	Of artificial fibres	13	A
6108991000	Of wool or fine animal hair	13	A
6108999000	Other	13	A
6109101000	T-shirts	13	B

HSK 2015	Description	Base Rate	Staging Category
6109109000	Other	13	A
6109901010	T-shirts	13	A
6109901090	Other	13	A
6109902010	T-shirts	13	A
6109902090	Other	13	A
6109903010	T-shirts	13	B
6109903090	Other	13	A
6109909010	T-shirts	13	A
6109909090	Other	13	A
6110110000	Of wool	13	A
6110120000	Of Kashmir (cashmere) goats	13	A
6110190000	Other	13	A
6110200000	Of cotton	13	A
6110301000	Of synthetic fibres	13	A
6110302000	Of artificial fibres	13	A
6110901000	Of silk	13	A
6110909000	Other	13	A
6111201000	Garments	8	B
6111202000	Accessories	8	B
6111301000	Garments	8	A
6111302000	Accessories	8	A
6111901000	Garments	8	A
6111902000	Accessories	8	A
6112110000	Of cotton	13	A
6112120000	Of synthetic fibres	13	A
6112190000	Of other textile materials	13	A
6112201000	Of man-made fibres	13	A
6112209000	Other	13	A
6112310000	Of synthetic fibres	13	A
6112390000	Of other textile materials	13	A
6112410000	Of synthetic fibres	13	A
6112490000	Of other textile materials	13	A
6113001000	Of heading 59.03	13	A
6113002000	Of heading 59.06	13	A
6113003000	Of heading 59.07	13	A
6114200000	Of cotton	13	A
6114301000	Of synthetic fibres	13	A

HSK 2015	Description	Base Rate	Staging Category
6114302000	Of artificial fibres	13	A
6114901000	Of silk	13	A
6114909000	Other	13	A
6115100000	Graduated compression hosiery (for example, stockings for varicose veins)	13	A
6115210000	Of synthetic fibres, measuring per single yarn less than 67 decitex	13	A
6115220000	Of synthetic fibres, measuring per single yarn 67 decitex or more	13	A
6115290000	Of other textile materials	13	A
6115301000	Of man-made fibres	13	A
6115309000	Other	13	A
6115940000	Of wool or fine animal hair	13	A
6115950000	Of cotton	13	A
6115960000	Of synthetic fibres	13	A
6115990000	Of other textile materials	13	A
6116100000	Impregnated, coated or covered with plastics or rubber	8	A
6116910000	Of wool or fine animal hair	8	A
6116921000	Working gloves	8	A
6116929000	Other	8	A
6116930000	Of synthetic fibres	8	A
6116990000	Of other textile materials	8	A
6117101000	Of silk	13	A
6117102000	Of wool or fine animal hair	13	A
6117103000	Of cotton	13	A
6117104000	Of man-made fibres	13	A
6117109000	Other	13	A
6117801000	Ties, bow ties and cravats	13	A
6117809000	Other	13	A
6117900000	Parts	13	A
6201110000	Of wool or fine animal hair	13	A
6201120000	Of cotton	13	A
6201131000	Of synthetic fibres	13	A
6201132000	Of artificial fibres	13	A
6201190000	Of other textile materials	13	A
6201910000	Of wool or fine animal hair	13	A
6201920000	Of cotton	13	A
6201931000	Of synthetic fibres	13	A

HSK 2015	Description	Base Rate	Staging Category
6201932000	Of artificial fibres	13	A
6201990000	Of other textile materials	13	A
6202110000	Of wool or fine animal hair	13	A
6202120000	Of cotton	13	A
6202131000	Of synthetic fibres	13	A
6202132000	Of artificial fibres	13	A
6202190000	Of other textile materials	13	A
6202910000	Of wool or fine animal hair	13	A
6202920000	Of cotton	13	A
6202931000	Of synthetic fibres	13	A
6202932000	Of artificial fibres	13	A
6202990000	Of other textile materials	13	A
6203110000	Of wool or fine animal hair	13	A
6203120000	Of synthetic fibres	13	A
6203190000	Of other textile fibres	13	A
6203220000	Of cotton	13	A
6203230000	Of synthetic fibres	13	A
6203291000	Of wool or fine animal hair	13	A
6203299000	Other	13	A
6203310000	Of wool or fine animal hair	13	A
6203320000	Of cotton	13	A
6203330000	Of synthetic fibres	13	A
6203390000	Of other textile materials	13	A
6203410000	Of wool or fine animal hair	13	A
6203421000	Of denim, including blue jeans	13	B
6203429000	Other	13	B
6203430000	Of synthetic fibres	13	A
6203490000	Of other textile materials	13	A
6204110000	Of wool or fine animal hair	13	A
6204120000	Of cotton	13	A
6204130000	Of synthetic fibres	13	A
6204191000	Of silk	13	A
6204199000	Other	13	A
6204210000	Of wool or fine animal hair	13	A
6204220000	Of cotton	13	A
6204230000	Of synthetic fibres	13	A
6204291000	Of silk	13	A

HSK 2015	Description	Base Rate	Staging Category
6204299000	Other	13	A
6204310000	Of wool or fine animal hair	13	A
6204320000	Of cotton	13	A
6204330000	Of synthetic fibres	13	A
6204391000	Of silk	13	A
6204399000	Other	13	A
6204410000	Of wool or fine animal hair	13	A
6204420000	Of cotton	13	A
6204430000	Of synthetic fibres	13	A
6204440000	Of artificial fibres	13	A
6204491000	Of silk	13	A
6204499000	Other	13	A
6204510000	Of wool or fine animal hair	13	A
6204520000	Of cotton	13	A
6204530000	Of synthetic fibres	13	A
6204591000	Of silk	13	A
6204599000	Other	13	A
6204610000	Of wool or fine animal hair	13	A
6204621000	Of denim, including blue jeans	13	B
6204629000	Other	13	B
6204630000	Of synthetic fibres	13	B
6204691000	Of silk	13	A
6204699000	Other	13	A
6205200000	Of cotton	13	A
6205301000	Of synthetic fibres	13	A
6205302000	Of artificial fibres	13	A
6205901000	Of silk	13	A
6205902000	Of wool or fine animal hair	13	A
6205909000	Other	13	A
6206100000	Of silk or silk waste	13	A
6206200000	Of wool or fine animal hair	13	A
6206300000	Of cotton	13	A
6206401000	Of synthetic fibres	13	A
6206402000	Of artificial fibres	13	A
6206900000	Of other textile materials	13	A
6207110000	Of cotton	13	A
6207191000	Of man-made fibres	13	A

HSK 2015	Description	Base Rate	Staging Category
6207199000	Other	13	A
6207210000	Of cotton	13	A
6207221000	Of synthetic fibres	13	A
6207222000	Of artificial fibres	13	A
6207290000	Of other textile materials	13	A
6207910000	Of cotton	13	A
6207991000	Of silk	13	A
6207992000	Of wool or fine animal hair	13	A
6207993010	Of synthetic fibres	13	A
6207993020	Of artificial fibres	13	A
6207999000	Other	13	A
6208111000	Of synthetic fibres	13	A
6208112000	Of artificial fibres	13	A
6208191000	Of silk	13	A
6208192000	Of cotton	13	A
6208199000	Other	13	A
6208210000	Of cotton	13	A
6208221000	Of synthetic fibres	13	A
6208222000	Of artificial fibres	13	A
6208290000	Of other textile materials	13	A
6208910000	Of cotton	13	A
6208921000	Of synthetic fibres	13	A
6208922000	Of artificial fibres	13	A
6208991000	Of silk	13	A
6208992000	Of wool or fine animal hair	13	A
6208999000	Other	13	A
6209201000	Garments	8	A
6209202000	Accessories	8	A
6209301000	Garments	8	A
6209302000	Accessories	8	A
6209901010	Of wool or fine animal hair	8	A
6209901090	Other	8	A
6209902000	Accessories	8	A
6210101000	Of fabrics of heading 56.02	13	A
6210102000	Of fabrics of heading 56.03	13	A
6210201000	Of fabrics of heading 59.03	13	A
6210202000	Of fabrics of heading 59.06	13	A

HSK 2015	Description	Base Rate	Staging Category
6210203000	Of fabrics of heading 59.07	13	A
6210301000	Of fabrics of heading 59.03	13	A
6210302000	Of fabrics of heading 59.06	13	A
6210303000	Of fabrics of heading 59.07	13	A
6210401000	Of fabrics of heading 59.03	13	A
6210402000	Of fabrics of heading 59.06	13	A
6210403000	Of fabrics of heading 59.07	13	A
6210501000	Of fabrics of heading 59.03	13	A
6210502000	Of fabrics of heading 59.06	13	A
6210503000	Of fabrics of heading 59.07	13	A
6211111000	Of man-made fibres	13	A
6211119000	Other	13	A
6211121000	Of man-made fibres	13	A
6211129000	Other	13	A
6211201000	Of man-made fibres	13	A
6211209000	Other	13	A
6211321000	Judo, taekwondo and other oriental martial arts uniforms	13	A
6211329000	Other	13	A
6211331000	Of synthetic fibres	13	A
6211332000	Of artificial fibres	13	A
6211391000	Of wool or fine animal hair	13	A
6211399000	Other	13	A
6211421000	Judo, taekwondo and other oriental martial arts uniforms	13	A
6211429000	Other	13	A
6211431000	Of synthetic fibres	13	A
6211432000	Of artificial fibres	13	A
6211491000	Of wool or fine animal hair	13	A
6211499000	Other	13	A
6212101000	Of cotton	13	A
6212102000	Of man-made fibres	13	A
6212109000	Other	13	A
6212201000	Of cotton	13	A
6212202000	Of man-made fibres	13	A
6212209000	Other	13	B
6212300000	Corselettes	13	A
6212900000	Other	13	A

HSK 2015	Description	Base Rate	Staging Category
6213200000	Of cotton	8	A
6213900000	Of other textile materials	8	A
6214100000	Of silk or silk waste	8	A
6214200000	Of wool or fine animal hair	8	A
6214300000	Of synthetic fibres	8	A
6214400000	Of artificial fibres	8	A
6214900000	Of other textile materials	8	A
6215100000	Of silk or silk waste	8	A
6215200000	Of man-made fibres	8	A
6215900000	Of other textile materials	8	A
6216001000	Impregnated, coated or covered with plastics or rubber	8	A
6216009000	Other	8	A
6217100000	Accessories	13	A
6217900000	Parts	13	A
6301100000	Electric blankets	10	A
6301200000	Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	10	A
6301300000	Blankets (other than electric blankets) and travelling rugs, of cotton	10	A
6301400000	Blankets (other than electric blankets) and travelling rugs, of synthetic fibers	10	A
6301900000	Other blankets and travelling rugs	10	A
6302101000	Of cotton	13	A
6302109000	Other	13	A
6302210000	Of cotton	13	A
6302220000	Of man-made fibres	13	A
6302290000	Of other textile materials	13	A
6302310000	Of cotton	13	A
6302320000	Of man-made fibres	13	A
6302390000	Of other textile materials	13	A
6302400000	Table linen, knitted or crocheted	13	A
6302510000	Of cotton	13	A
6302530000	Of man-made fibres	13	A
6302590000	Of other textile materials	13	A
6302600000	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	13	A

HSK 2015	Description	Base Rate	Staging Category
6302910000	Of cotton	13	A
6302930000	Of man-made fibres	13	A
6302990000	Of other textile materials	13	A
6303120000	Of synthetic fibres	13	A
6303191000	Of cotton	13	A
6303199000	Other	13	A
6303910000	Of cotton	13	A
6303920000	Of synthetic fibres	13	A
6303990000	Of other textile materials	13	A
6304110000	Knitted or crocheted	13	A
6304190000	Other	13	A
6304910000	Knitted or crocheted	13	A
6304920000	Not knitted or crocheted,of cotton	13	A
6304930000	Not knitted or crocheted, of synthetic fibres	13	A
6304990000	Not knitted or crocheted, of other textile materials	13	A
6305100000	Of jute or of other textile bast fibres of heading 53.03	8	A
6305200000	Of cotton	8	A
6305320000	Flexible intermediate bulk containers	8	A
6305330000	Other, of polyethylene or polypropylene strip or the like	8	A
6305390000	Other	8	A
6305900000	Of other textile materials	8	A
6306120000	Of synthetic fibres	13	A
6306190000	Of other textile materials	13	A
6306220000	Of synthetic fibres	13	A
6306290000	Of other textile materials	13	A
6306300000	Sails	13	A
6306401000	Of cotton	13	A
6306409000	Of other textile materials	13	A
6306901000	Of cotton	13	A
6306902000	Of synthetic fibres	13	A
6306909000	Other	13	A
6307100000	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	10	A
6307200000	Life-jackets and life-belts	10	A
6307901000	Footwear lace	10	A
6307902000	Cloth wrappers	10	A

HSK 2015	Description	Base Rate	Staging Category
6307903000	Dress patterns	10	A
6307909000	Other	10	A
6308000000	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	13	A
6309000000	Worn clothing and other worn articles.	8	A
6310100000	Sorted	8	A
6310900000	Other	8	A
6401100000	Footwear incorporating a protective metal toe-cap	8	C
6401921000	Ski - boots	8	C
6401929010	Of rubber	8	C
6401929090	Other	8	C
6401991010	Of rubber	8	C
6401991090	Other	8	C
6401999000	Other	8	C
6402120000	Ski-boots, cross-country ski footwear and snowboard boots	13	C
6402190000	Other	13	C
6402200000	Footwear with upper straps or thongs assembled to the sole by means of plugs	13	C
6402911000	Footwear, protective against cold	13	C
6402912000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	C
6402919000	Other	13	C
6402991000	Sandals or similar footwear, produced in one piece by moulding	13	B
6402992000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	B
6402999000	Other	13	C
6403120000	Ski-boots, cross-country ski footwear and snowboard boots	13	C
6403190000	Other	13	C
6403200000	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	13	C
6403400000	Other footwear, incorporating a protective metal toe-cap	13	C
6403511000	Dress shoes	13	C
6403519000	Other	13	C

HSK 2015	Description	Base Rate	Staging Category
6403591000	Dress shoes	13	C
6403599000	Other	13	C
6403911000	Dress shoes	13	C
6403912000	Mountaineering footwear	13	C
6403913000	Lace-boots	13	C
6403914000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	C
6403919000	Other	13	C
6403991000	Dress shoes	13	C
6403992000	Mountaineering footwear	13	C
6403993000	Lace-boots	13	C
6403994000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	C
6403999000	Other	13	C
6404110000	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	C
6404191000	Slippers	13	C
6404199000	Other	13	C
6404201000	Slippers	13	C
6404209000	Other	13	C
6405100000	With uppers of leather or composition leather	13	C
6405200000	With uppers of textile materials	13	C
6405900000	Other	13	C
6406101000	Uppers	8	C
6406102000	Parts	8	C
6406201000	Outer soles	8	C
6406202000	Heels	8	C
6406901000	Of wood	8	C
6406909010	Removable in-soles	8	C
6406909020	Heel cushion	8	C
6406909030	Gaiters	8	C
6406909040	Leggings	8	C
6406909090	Other	8	C
6501000000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	8	A
6502000000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with	8	A

HSK 2015	Description	Base Rate	Staging Category
	made brims, nor lined, nor trimmed.		
6504000000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	8	A
6505001000	Hair-nets	8	A
6505009011	Of synthetic fibres	8	A
6505009019	Of other fibres	8	A
6505009021	Sports cap	8	A
6505009022	Berets	8	A
6505009029	Other	8	A
6505009090	Other	8	A
6506100000	Safety headgear	8	A
6506910000	Of rubber or of plastics	8	A
6506991000	Of leather	8	A
6506992000	Of metal	8	A
6506999000	Other	8	A
6507000000	Head-bands, lining, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	8	A
6601100000	Garden or similar umbrellas	13	A
6601910000	Having a telescopic shaft	13	A
6601991000	Walking-stick umbrellas	13	A
6601992000	Sun umbrellas	13	A
6601999000	Other	13	A
6602001000	Walking-sticks	8	A
6602002000	seat-sticks	8	A
6602003000	Whips, riding-crops	8	A
6602009000	Other	8	A
6603200000	Umbrella frames, including frames mounted on shafts (sticks)	13	A
6603900000	Other	13	A
6701000000	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	8	A
6702100000	Of plastics	8	A
6702901000	Of woven fabrics	8	A
6702902000	Of paper	8	A
6702909000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
6703001010	Washed, dressed, thinned	8	A
6703001090	Other	8	A
6703009000	Other	8	A
6704110000	Complete wigs	8	A
6704191000	Partial wigs	8	A
6704192000	False beards	8	A
6704193000	False eyebrows	8	A
6704194000	False eyelashes	8	A
6704199000	Other	8	A
6704201000	Complete wigs	8	A
6704202000	Partial wigs	8	A
6704203000	False beards	8	A
6704204000	False eyebrows	8	A
6704205000	False eyelashes	8	A
6704209000	Other	8	A
6704900000	Of other materials	8	A
6801000000	Setts, curbstones and flagstones, of natural stone (except slate).	8	A
6802100000	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	8	B
6802211000	Marble	8	B
6802212000	Travertine	8	A
6802213000	Alabaster	8	A
6802230000	Granite	8	C
6802291000	Other calcareous stone	8	A
6802299000	Other	8	C
6802911000	Marble	8	B
6802912000	Travertine	8	A
6802913000	Alabaster	8	A
6802920000	Other calcareous stone	8	A
6802930000	Granite	8	C
6802990000	Other stone	8	C
6803001000	Inkstone	8	C
6803009000	Other	8	C

HSK 2015	Description	Base Rate	Staging Category
6804100000	Millstones and grindstones for milling, grinding or pulping	8	A
6804210000	Of agglomerated synthetic or natural diamond	8	A
6804220000	Of other agglomerated abrasives or of ceramics	8	A
6804230000	Of natural stone	8	A
6804300000	Hand sharpening or polishing stones	8	A
6805100000	On a base of woven textile fabric only	8	A
6805200000	On a base of paper or paperboard only	8	A
6805300000	On a base of other materials	8	A
6806101000	Slag wool	8	C
6806102000	Rock wool	8	C
6806103000	Ceramic fibre	8	C
6806109000	Other	8	C
6806201000	Exfoliated vermiculite	8	B
6806202000	Expanded clays	8	A
6806204000	Expanded perlite	8	A
6806209000	Other	8	A
6806901000	Fire proofing material	8	A
6806909000	Other	8	C
6807100000	In rolls	8	A
6807900000	Other	8	A
6808000000	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	8	A
6809110000	Faced or reinforced with paper or paperboard only	8	C
6809190000	Other	8	C
6809900000	Other articles	8	A
6810111000	Blocks	8	A
6810112000	Bricks	8	A
6810191000	Tiles	8	A
6810192000	Flagstones	8	A
6810193000	Roofing tiles	8	A
6810199000	Other	8	C
6810910000	Prefabricated structural components for building or civil engineering	8	A

HSK 2015	Description	Base Rate	Staging Category
6810991000	Beams and girders	8	A
6810992000	Pile	8	A
6810993000	Electric pole	8	A
6810994000	Railway sleepers	8	A
6810995000	Pipes	8	A
6810999000	Other	8	A
6811401010	For roofs, ceilings, walls or floors	8	A
6811401090	Other	8	A
6811402010	For roofs, ceilings, walls or floors	8	A
6811402090	Other	8	A
6811403000	Tubes, pipes and tube or pipe fittings	8	A
6811409010	For roofs, ceilings, walls or floors	8	A
6811409090	Other	8	A
6811810000	Corrugated sheets	8	A
6811820000	Other sheets, panels, tiles and similar articles	8	A
6811891000	Tubes, pipes and tube or pipe fittings	8	A
6811899000	Other	8	A
6812801000	Clothing, clothing accessories, footwear and headgear	8	A
6812802000	Paper, millboard and felt	8	A
6812803000	Compressed asbestos fibre jointing, in sheets or rolls	8	A
6812809000	Other	8	A
6812910000	Clothing, clothing accessories, footwear and headgear	8	A
6812920000	Paper, millboard and felt	8	A
6812930000	Compressed asbestos fibre jointing, in sheets or rolls	8	A
6812990000	Other	8	A
6813201010	For automobiles	8	A
6813201090	Other	8	A
6813202010	For automobiles	8	A
6813202090	Other	8	A
6813209010	For automobiles	8	A
6813209090	Other	8	A
6813810000	Brake linings and pads	8	A
6813891000	Clutch facing	8	A
6813899000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
6814100000	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	8	A
6814900000	Other	8	A
6815101000	Non-electrical articles of graphite	8	A
6815102000	Carbon fibre	8	A
6815109000	Other	8	A
6815200000	Articles of peat	8	A
6815910000	Containing magnesite, dolomite or chromite	8	A
6815990000	Other	8	C
6901001000	Bricks	8	A
6901002000	Blocks	8	A
6901003000	Tiles	8	A
6901009010	Slabs and panels	8	A
6901009090	Other	8	A
6902100000	Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	8	A
6902200000	Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica(SiO ₂) or of a mixture or compound of these products	8	A
6902901000	Based upon silicon carbide or zircon	8	A
6902909000	Other	8	A
6903101000	Retorts	8	A
6903102010	For furnaces for production of semiconductor wafers	3	A
6903102090	Other	8	A
6903103000	Reaction vessels	8	A
6903104000	Muffles	8	A
6903105000	Nozzles	8	A
6903106000	Plugs	8	A
6903107000	Tubes and pipes	8	A
6903108000	Bars and rods	8	A
6903109000	Others	8	A
6903201000	Retorts	8	A
6903202000	Crucibles	8	A
6903203000	Reaction vessels	8	A
6903204000	Muffles	8	A
6903205000	Nozzles	8	A

HSK 2015	Description	Base Rate	Staging Category
6903206000	Plugs	8	A
6903207000	Tubes and pipes	8	A
6903208000	Bars and rods	8	A
6903209000	Other	8	A
6903901000	Based upon silicon carbide or zircon	8	A
6903909010	Retorts	8	A
6903909020	Crucibles	8	A
6903909030	Reaction vessels	8	A
6903909040	Muffles	8	A
6903909050	Nozzles	8	A
6903909060	Plugs	8	A
6903909070	Tubes and pipes	8	A
6903909080	Bars and rods	8	A
6903909090	Other	8	A
6904100000	Building bricks	8	A
6904900000	Other	8	A
6905100000	Roofing tiles	8	A
6905901000	Chimney pots, cowls and chimney liners	8	A
6905902000	Architectural ornaments	8	A
6905909000	Other	8	A
6906001000	Pipes, conduits and guttering	8	A
6906002000	Pipe fittings	8	A
6907101000	Of porcelain or china	8	A
6907109000	Other	8	A
6907901000	Of porcelain or china	8	A
6907909000	Other	8	A
6908101000	Of porcelain or china	8	A
6908109000	Other	8	A
6908901000	Of porcelain or china	8	A
6908909000	Other	8	A
6909110000	Of porcelain or china	8	A
6909120000	Articles having a hardness equivalent to 9 or more on the Mohs scale	8	A
6909190000	Other	8	A
6909900000	Other	8	A
6910101000	Wash basins	8	A

HSK 2015	Description	Base Rate	Staging Category
6910102000	Baths	8	A
6910103000	Water closet pans	8	A
6910104000	Urinals	8	A
6910109000	Other	8	A
6910900000	Other	8	A
6911101000	Coffee sets or tea sets	8	A
6911102000	Bowls and dishes	8	A
6911109000	Other	8	A
6911901000	Household articles	8	A
6911902000	Toilet articles	8	A
6911909000	Other	8	A
6912001010	Coffee sets or tea sets	8	A
6912001020	Bowls and dishes	8	A
6912001090	Other	8	A
6912002000	Household articles	8	A
6912003000	Toilet articles	8	A
6912009000	Other	8	A
6913101000	Statues, statuettes and busts	8	A
6913109020	Ornamental tablewares	8	A
6913109090	Other	8	A
6913901000	Statues, statuettes and busts	8	A
6913909020	Ornamental tablewares	8	A
6913909090	Other	8	A
6914101000	Flower-pots	8	A
6914109000	Other	8	A
6914901000	Flower-pots	8	A
6914909000	Other	8	A
7001001000	Mass	5	A
7001002000	Waste and scrap, cullet	3	A
7002100000	Balls	8	A
7002201000	For the manufacture of quartz wares for semiconductor	3	A
7002209000	Other	8	A
7002311000	For the manufacture of quartz wares for semiconductor	3	A
7002319000	Other	8	A
7002320000	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within	8	A

HSK 2015	Description	Base Rate	Staging Category
	a temperature range of 0°C to 300°C		
7002390000	Other	8	A
7003121000	Not more than 2 mm in thickness	8	A
7003122000	More than 2 mm but not more than 3 mm in thickness	8	A
7003123000	More than 3 mm but not more than 4 mm in thickness	8	A
7003124000	More than 4 mm but not more than 5 mm in thickness	8	A
7003125000	More than 5 mm but not more than 6 mm in thickness	8	A
7003126000	More than 6 mm but not more than 8 mm in thickness	8	A
7003127000	More than 8 mm in thickness	8	A
7003191000	Not more than 2 mm in thickness	8	A
7003192000	More than 2 mm but not more than 3 mm in thickness	8	A
7003193000	More than 3 mm but not more than 4 mm in thickness	8	A
7003194000	More than 4 mm but not more than 5 mm in thickness	8	A
7003195000	More than 5 mm but not more than 6 mm in thickness	8	A
7003196000	More than 6 mm but not more than 8 mm in thickness	8	A
7003197000	More than 8 mm in thickness	8	A
7003200000	Wired sheets	8	A
7003300000	Profiles	8	A
7004201000	Not more than 2 mm in thickness	8	A
7004202000	More than 2 mm but not more than 3 mm in thickness	8	A
7004203000	More than 3 mm but not more than 4 mm in thickness	8	A
7004204000	More than 4 mm but not more than 5 mm in thickness	8	A
7004205000	More than 5 mm but not more than 6 mm in thickness	8	A
7004206000	More than 6 mm but not more than 8 mm in thickness	8	A
7004207000	More than 8 mm in thickness	8	A
7004901000	Not more than 2 mm in thickness	8	A
7004902000	More than 2 mm but not more than 3 mm in thickness	8	A
7004903000	More than 3 mm but not more than 4 mm in thickness	8	A

HSK 2015	Description	Base Rate	Staging Category
7004904000	More than 4 mm but not more than 5 mm in thickness	8	A
7004905000	More than 5 mm but not more than 6 mm in thickness	8	A
7004906000	More than 6 mm but not more than 8 mm in thickness	8	A
7004907000	More than 8 mm in thickness	8	A
7005101010	Not more than 4 mm in thickness	8	A
7005101020	More than 4 mm but not more than 6 mm in thickness	8	A
7005101030	More than 6 mm but not more than 8 mm in thickness	8	A
7005101040	More than 8 mm in thickness	8	A
7005102010	Not more than 4 mm in thickness	8	A
7005102020	More than 4 mm but not more than 6 mm in thickness	8	A
7005102030	More than 6 mm but not more than 8 mm in thickness	8	A
7005102040	More than 8 mm in thickness	8	A
7005109010	Not more than 4 mm in thickness	8	A
7005109020	More than 4 mm but not more than 6 mm in thickness	8	A
7005109030	More than 6 mm but not more than 8 mm in thickness	8	A
7005109040	More than 8 mm in thickness	8	A
7005211000	Not more than 2 mm in thickness	8	A
7005212000	More than 2 mm but not more than 3 mm in thickness	8	A
7005213000	More than 3 mm but not more than 4 mm in thickness	8	A
7005214000	More than 4 mm but not more than 5 mm in thickness	8	A
7005215000	More than 5 mm but not more than 6 mm in thickness	8	A
7005216000	More than 6 mm but not more than 8 mm in thickness	8	A
7005217010	Not more than 10 mm in thickness	8	A
7005217020	More than 10 mm but not more than 12 mm in thickness	8	A
7005217030	More than 12 mm in thickness	8	A
7005291010	For PDP (plasma display panel)	4	A
7005291020	For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display)	3	A
7005291030	For OLED (organic light emitting display)	4	A
7005291040	For LCD (liquid crystal display)	8	A

HSK 2015	Description	Base Rate	Staging Category
7005291091	Clear and transparent glass	8	A
7005291092	Extra clear low-iron glass	8	A
7005291099	Other	8	A
7005292010	For PDP (plasma display panel)	4	A
7005292020	For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display)	3	A
7005292030	For OLED (organic light emitting display)	4	A
7005292091	Clear and transparent glass	8	A
7005292092	Extra clear low-iron glass	8	A
7005292099	Other	8	A
7005293010	Clear and transparent glass	8	A
7005293020	Extra clear low-iron glass	8	A
7005293090	Other	8	A
7005294010	Clear and transparent glass	8	A
7005294020	Extra clear low-iron glass	8	A
7005294090	Other	8	A
7005295010	Clear and transparent glass	8	A
7005295020	Extra clear low-iron glass	8	A
7005295090	Other	8	A
7005296010	Clear and transparent glass	8	A
7005296020	Extra clear low-iron glass	8	A
7005296090	Other	8	A
7005297010	Clear and transparent glass	8	A
7005297020	Extra clear low-iron glass	8	A
7005297090	Other	8	A
7005298010	Clear and transparent glass	8	A
7005298020	Extra clear low-iron glass	8	A
7005298090	Other	8	A
7005299010	Clear and transparent glass	8	A
7005299020	Extra clear low-iron glass	8	A
7005299090	Other	8	A
7005300000	Wired glass	8	A
7006001000	For PDP (plasma display panel)	4	A
7006002000	For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display)	3	A
7006003000	For OLED (organic light emitting display)	4	A

HSK 2015	Description	Base Rate	Staging Category
7006004000	For LCD (liquid cristal display)	8	A
7006009000	Other	8	A
7007111000	Not more than 8 mm in thickness	8	A
7007112000	More than 8 mm in thickness	8	A
7007191000	Not more than 8 mm in thickness	8	A
7007192000	More than 8 mm in thickness	8	A
7007211000	Not more than 12 mm in total thickness, including film thickness	8	A
7007212000	More than 12 mm in total thickness, including film thickness	8	A
7007291000	Not more than 12 mm in total thickness, including film thickness	8	A
7007292000	More than 12 mm in total thickness, including film thickness	8	A
7008000000	Multiple-walled insulating units of glass.	8	A
7009100000	Rear-view mirrors for vehicles	8	A
7009910000	Unframed	8	A
7009920000	Framed	8	A
7010100000	Ampoules	8	A
7010200000	Stoppers, lids and other closures	8	A
7010900000	Other	8	B
7011100000	For electric lighting	8	A
7011201000	Color	8	A
7011209000	Other	8	A
7011900000	Other	8	A
7013100000	Of glass-ceramics	8	A
7013220000	Of lead crystal	8	A
7013280000	Other	8	A
7013330000	Of lead crystal	8	A
7013370000	Other	8	A
7013410000	Of lead crystal	8	A
7013420000	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	8	A
7013490000	Other	8	A
7013910000	Of lead crystal	8	A
7013990000	Other	8	A
7014001000	Of sealed beam lamp	8	A
7014009010	Signalling glassware	8	A

HSK 2015	Description	Base Rate	Staging Category
7014009020	Optical elements of glass	8	A
7015100000	Glasses for corrective spectacles	8	A
7015901000	For sun glasses	8	A
7015902000	Clock or watch glasses and the like	8	A
7015909000	Other	8	A
7016100000	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	8	A
7016901000	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes	8	A
7016909010	Leaded lights	8	A
7016909020	Stained glass	8	A
7016909090	Other	8	A
7017100000	Of fused quartz or other fused silica	8	A
7017200000	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	8	A
7017900000	Other	8	A
7018101000	Beads	8	A
7018102000	Imitation pearls	8	A
7018103000	Imitation precious and semi-precious stones	8	A
7018104000	Imitation coral	8	A
7018109000	Other	8	A
7018200000	Glass microspheres not exceeding 1 mm in diameter	8	A
7018901000	Glass eyes other than prosthetic articles	8	A
7018909000	Other	8	A
7019110000	Chopped strands, of a length of not more than 50 mm	8	C
7019120000	Rovings	8	C
7019190000	Other	8	A
7019310000	Mats	8	C
7019320000	Thin sheets (voiles)	8	C
7019390000	Other	8	A
7019400000	Woven fabrics of rovings	8	C
7019510000	Of a width not exceeding 30 cm	8	A

HSK 2015	Description	Base Rate	Staging Category
7019520000	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	8	A
7019590000	Other	8	A
7019901000	Glass wool	8	C
7019909000	Other	8	A
7020001011	Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	0	A
7020001012	Quartz crucibles for furnace of production of semiconductor wafers	3	A
7020001013	For the manufacture of quartz wares for semiconductor	3	A
7020001019	Other	8	A
7020001090	Other	8	A
7020009000	Other	8	A
7101101000	Unworked	8	A
7101102000	Worked	8	A
7101210000	Unworked	8	A
7101220000	Worked	8	A
7102100000	unsorted	1	A
7102210000	Unworked or simply sawn, cleaved or bruted	1	A
7102290000	Other	5	A
7102310000	Unworked or simply sawn, cleaved or bruted	1	A
7102390000	Other	5	A
7103100000	Unworked or simply sawn or roughly shaped	1	A
7103911000	Industrial	5	A
7103919010	Rubies	5	A
7103919020	Sapphires	5	A
7103919030	Emeralds	5	A
7103991000	Industrial	5	A
7103999010	Opal	5	A
7103999020	Jade	5	A
7103999030	Chalcedony	5	A
7103999040	Rocky crystal	5	A
7103999090	Other	5	A
7104100000	piezo-electric quartz	5	A
7104201000	Diamonds	5	A

HSK 2015	Description	Base Rate	Staging Category
7104209000	Other	5	A
7104901010	Diamonds	5	A
7104901020	Artificial crystal	5	A
7104901090	Other	5	A
7104909010	Diamonds	5	A
7104909090	Other	5	A
7105101000	Natural	5	A
7105102000	Synthetic	5	A
7105901000	Of garnet	5	A
7105909000	Other	5	A
7106100000	Powder	3	B
7106911000	Containing by weight 99.99 % or more of silver	3	A
7106919000	Other	3	B
7106921000	Bars, rods and shapes	3	B
7106922000	Plates, sheets and strips	3	B
7106923000	Wire	3	B
7106929000	Other	3	B
7107001000	Bars, rods and shapes	3	A
7107002000	Plates, sheets and strips	3	A
7107003000	Wire	3	A
7107004000	Tubes, pipes and hollow bars	3	A
7107009000	Other	3	A
7108110000	Powder	3	A
7108121000	Lumps, billets and grains	3	C
7108129000	Other	3	C
7108131010	For use in manufacturing semiconductor	3	A
7108131090	Other	3	A
7108139010	Bars, rods and shapes	3	A
7108139020	Plates, sheets and strips	3	A
7108139090	Other	3	A
7108200000	Monetary	0	A
7109000000	Base metals or silver, clad with gold, not further worked than semi-manufactured.	3	A
7110110000	Unwrought or in powder form	3	A
7110190000	Other	3	A
7110210000	Unwrought or in powder form	3	A

HSK 2015	Description	Base Rate	Staging Category
7110290000	Other	3	A
7110310000	Unwrought or in powder form	3	A
7110390000	Other	3	A
7110410000	Unwrought or in powder form	3	A
7110490000	Other	3	A
7111000000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	3	A
7112300000	Ash containing precious metal or precious metal compounds	2	A
7112911000	Of residues	2	A
7112919000	Other	3	A
7112921000	Of residues	2	A
7112929000	Other	3	A
7112991000	Of residues	2	C
7112992000	Of waste, paring and scrap of plastics	6.5	B
7112999000	Other	3	A
7113110000	Of silver, whether or not plated or clad with other precious metal	8	A
7113191000	Of platinum	8	A
7113192000	Of gold	8	A
7113199000	Other	8	A
7113201000	Platinum-clad	8	A
7113202000	Gold-clad	8	A
7113203000	Silver-clad	8	A
7113209000	Other	8	A
7114111000	For table	8	A
7114112000	For toilet	8	A
7114113000	For office and desk	8	A
7114114000	For use by smokers	8	A
7114119000	Other	8	A
7114191000	For table	8	A
7114192000	For toilet	8	A
7114193000	For office and desk	8	A
7114194000	For use by smokers	8	A
7114199000	Other	8	A
7114201000	For table	8	A
7114202000	For toilet	8	A
7114203000	For office and desk	8	A

HSK 2015	Description	Base Rate	Staging Category
7114204000	For use by smokers	8	A
7114209000	Other	8	A
7115100000	Catalysts in the form of wire cloth or grill, of platinum	8	A
7115901010	Platinum crucible	8	A
7115901090	Other	8	A
7115909010	Of gold, including metals clad with gold	8	A
7115909020	Of silver, including metals clad with silver	8	A
7115909090	Other	8	A
7116101000	Of natural pearls	8	A
7116102000	Of cultured pearls	8	A
7116201000	Industrial	8	A
7116209010	For personal adornment	8	A
7116209090	Other	8	A
7117110000	Cuff-links and studs	8	A
7117191000	Necklace	8	A
7117192000	Bracelet	8	A
7117193000	Earring	8	A
7117194000	Brooch	8	A
7117195000	Ring	8	A
7117196000	Chains for personal adornment	8	A
7117199000	Other	8	A
7117900000	Other	8	A
7118100000	Coin (other than gold coin), not being legal tender	0	A
7118901000	Gold coin	0	A
7118902000	Silver coin	0	A
7118909000	Other	0	A
7201101000	For casting	0	A
7201102000	For steel manufacture	0	A
7201109000	Other	0	A
7201200000	Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	0	A
7201501000	Alloy pig iron	2	A
7201502000	Spiegeleisen	2	A
7202110000	Containing by weight more than 2 % of carbon.	5	A
7202190000	Other	5	A

HSK 2015	Description	Base Rate	Staging Category
7202210000	Containing by weight more than 55 % of silicon	2	A
7202291000	Containing by weight 2 % or more of magnesium	3	A
7202299000	Other	3	A
7202300000	Ferro-silico-manganese	5	A
7202410000	Containing by weight more than 4 % of carbon	2	A
7202490000	Other	2	A
7202500000	Ferro-silico-chromium	2	A
7202600000	Ferro-nickel	3	A
7202700000	Ferro-molybdenum	3	A
7202800000	Ferro-tungsten and ferro-silico-tungsten	3	A
7202910000	Ferro-titanium and ferro-silico-titanium	3	A
7202920000	Ferro-vanadium	3	A
7202930000	Ferro-niobium	3	A
7202991000	Ferro-phosphorus (iron phosphide),containing by weight 15 % or more of phosphorus	3	A
7202999000	Other	3	A
7203100000	Ferrous products obtained by direct reduction of iron ore	0	A
7203900000	Other	1	A
7204100000	Waste and scrap of cast iron	0	A
7204210000	Of stainless steel	0	A
7204290000	Other	0	A
7204300000	Waste and scrap of tinned iron or steel	0	A
7204410000	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings whether or not in bundles	0	A
7204490000	Other	0	A
7204500000	Remelting scrap ingots	0	A
7205101000	Shot	5	A
7205102000	Grit	5	A
7205109000	Other	5	A
7205210000	Of alloy steel	3	A
7205290000	Other	3	A
7206100000	Ingots	0	A
7206900000	Other	0	A
7207111000	Blooms	0	A

HSK 2015	Description	Base Rate	Staging Category
7207112000	Billets	0	A
7207121000	Slabs	0	A
7207122000	Sheet bars	0	A
7207190000	Other	0	A
7207201000	Blooms	0	A
7207202000	Billets	0	A
7207203000	Slabs	0	A
7207204000	Sheet bars	0	A
7207209000	Other	0	A
7208101000	Of a thickness of 4.75 mm or more	0	A
7208109000	Of a thickness of less than 4.75 mm	0	A
7208251000	Of a tensile strength of 490MPa or more	0	A
7208259000	Other	0	A
7208261000	Of a tensile strength of 490MPa or more	0	A
7208269000	Other	0	A
7208271000	Of a tensile strength of 490MPa or more	0	A
7208279000	Other	0	A
7208361000	Of a tensile strength of 490MPa or more	0	A
7208369000	Other	0	A
7208371000	Of a tensile strength of 490MPa or more	0	A
7208379000	Other	0	A
7208381000	Of a tensile strength of 490MPa or more	0	A
7208389000	Other	0	A
7208391000	Of a tensile strength of 490MPa or more	0	A
7208399000	Other	0	A
7208400000	Not in coils, not further worked than hot-rolled, with patterns in relief	0	A
7208511000	Of a tensile strength of 490MPa or more	0	A
7208519000	Other	0	A
7208521000	Of a tensile strength of 490MPa or more	0	A
7208529000	Other	0	A
7208531000	Of a tensile strength of 490MPa or more	0	A
7208539000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
7208541000	Of a tensile strength of 490MPa or more	0	A
7208549000	Other	0	A
7208900000	Other	0	A
7209151000	Of a tensile strength of 340MPa or more	0	A
7209159000	Other	0	A
7209161000	Of a tensile strength of 340MPa or more	0	A
7209169000	Other	0	A
7209171000	Of a tensile strength of 340MPa or more	0	A
7209179000	Other	0	A
7209181000	Of a tensile strength of 340MPa or more	0	A
7209189000	Other	0	A
7209251000	Of a tensile strength of 340MPa or more	0	A
7209259000	Other	0	A
7209261000	Of a tensile strength of 340MPa or more	0	A
7209269000	Other	0	A
7209271000	Of a tensile strength of 340MPa or more	0	A
7209279000	Other	0	A
7209281000	Of a tensile strength of 340MPa or more	0	A
7209289000	Other	0	A
7209900000	Other	0	A
7210110000	Of a thickness of 0.5 mm or more	0	A
7210120000	Of a thickness of less than 0.5 mm	0	A
7210200000	Plated or coated with lead, including terneplate	0	A
7210301000	Of a tensile strength of 340MPa or more	0	A
7210309000	Other	0	A
7210410000	Corrugated	0	A
7210491010	Of a tensile strength of 340MPa or more	0	A
7210491090	Other	0	A
7210499010	Of a tensile strength of 340MPa or more	0	A
7210499090	Other	0	A
7210500000	Plated or coated with chromium oxides or with chromium and chromium oxides	0	A
7210610000	Plated or coated with aluminium-	0	A

HSK 2015	Description	Base Rate	Staging Category
	zinc alloys		
7210690000	Other	0	A
7210701000	Of a thickness of 4.75mm or more	0	A
7210702000	Of a thickness of less than 4.75mm	0	A
7210901000	Plated or coated with nickel	0	A
7210902000	Plated or coated with copper	0	A
7210909000	Other	0	A
7211130000	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	0	A
7211141000	Of a tensile strength of 490MPa or more	0	A
7211149000	Other	0	A
7211191000	Of a tensile strength of 490MPa or more	0	A
7211199000	Other	0	A
7211231000	Of a tensile strength of 340MPa or more	0	A
7211239000	Other	0	A
7211291000	Of a tensile strength of 340MPa or more	0	A
7211299000	Other	0	A
7211901000	Of a tensile strength of 340MPa or more	0	A
7211909000	Other	0	A
7212101000	Of a thickness of 0.5 mm or more	0	A
7212102000	Of a thickness of less than 0.5 mm	0	A
7212201000	Of a tensile strength of 340MPa or more	0	A
7212209000	Other	0	A
7212301010	Of a tensile strength of 340MPa or more	0	A
7212301090	Other	0	A
7212309010	Of a tensile strength of 340MPa or more	0	A
7212309090	Other	0	A
7212401000	Of a thickness of 4.75mm or more	0	A
7212402000	Of a thickness of less than 4.75mm	0	A
7212501000	Plated or coated with nickel	0	A
7212502000	Plated or coated with copper	0	A
7212509000	Other	0	A
7212600000	Clad	0	A

HSK 2015	Description	Base Rate	Staging Category
7213100000	Containing indentations, ribs, grooves or other deformations produced during the rolling process	0	A
7213200000	Other, of free-cutting steel	0	A
7213911010	Containing by weight 0.25 % or more of carbon	0	A
7213911090	Other	0	A
7213919000	Other	0	A
7213991010	Containing by weight 0.25 % or more of carbon	0	A
7213991090	Other	0	A
7213999000	Other	0	A
7214100000	Forged	0	A
7214201000	Concrete reinforcing bar	0	A
7214209000	Other	0	A
7214300000	Other, of free-cutting steel	0	A
7214910000	Of rectangular (other than square) cross-section	0	A
7214991000	Containing by weight less than 0.6 % of carbon	0	A
7214999000	Other	0	A
7215100000	Of free-cutting steel, not further worked than cold-formed or cold-finished	0	A
7215500000	Other, not further worked than cold-formed or cold-finished	0	A
7215900000	Other	0	A
7216101000	U section	0	A
7216102000	I sections	0	A
7216103000	H section	0	A
7216210000	L sections	0	A
7216220000	T sections	0	A
7216310000	U sections	0	A
7216320000	I sections	0	A
7216333000	Less than 300 mm in height	0	A
7216334000	300 mm or more but not more than 600 mm in height	0	A
7216335000	More than 600 mm in height	0	A
7216401000	L sections	0	A
7216402000	T sections	0	A
7216500000	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	0	A
7216610000	Obtained from flat-rolled products	0	A

HSK 2015	Description	Base Rate	Staging Category
7216690000	Other	0	A
7216910000	Cold-formed or cold-finished from flat-rolled products	0	A
7216990000	Other	0	A
7217100000	Not plated or coated, whether or not polished	0	A
7217200000	Plated or coated with zinc	0	A
7217301000	Plated or coated with copper	0	A
7217309000	Other	0	A
7217900000	Other	0	A
7218101000	Ingots	0	A
7218109000	Other	0	A
7218911000	Slabs	0	A
7218912000	Sheet bars	0	A
7218919000	Other	0	A
7218991000	Blooms	0	A
7218992000	Billets	0	A
7218999000	Other	0	A
7219111010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219111090	Other	0	A
7219119000	Other	0	A
7219121010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219121090	Other	0	A
7219129000	Other	0	A
7219131010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219131090	Other	0	A
7219139000	Other	0	A
7219141010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219141090	Other	0	A
7219149000	Other	0	A
7219211010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219211090	Other	0	A
7219219000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
7219221010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219221090	Other	0	A
7219229000	Other	0	A
7219231010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219231090	Other	0	A
7219239000	Other	0	A
7219241010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219241090	Other	0	A
7219249000	Other	0	A
7219311010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219311090	Other	0	A
7219319000	Other	0	A
7219321010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219321090	Other	0	A
7219329000	Other	0	A
7219331010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219331090	Other	0	A
7219339000	Other	0	A
7219341010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219341090	Other	0	A
7219349000	Other	0	A
7219351010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219351090	Other	0	A
7219359000	Other	0	A
7219901010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7219901090	Other	0	A
7219909000	Other	0	A
7220111010	Containing nickel less than 6% and containing manganese at least	0	A

HSK 2015	Description	Base Rate	Staging Category
	3% by weight		
7220111090	Other	0	A
7220119000	Other	0	A
7220121010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7220121090	Other	0	A
7220129000	Other	0	A
7220201010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7220201090	Other	0	A
7220209000	Other	0	A
7220901010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7220901090	Other	0	A
7220909000	Other	0	A
7221000000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	0	A
7222110000	Of circular cross-section	0	A
7222190000	Other	0	A
7222200000	Bars and rods, not further worked than cold-formed or cold-finished	0	A
7222300000	Other bars and rods	0	A
7222400000	Angles, shapes and sections	0	A
7223000000	Wire of stainless steel.	0	A
7224101000	Ingots	0	A
7224109000	Other	0	A
7224901000	Blooms	0	A
7224902000	Billets	0	A
7224903000	Slabs	0	A
7224904000	Sheet bars	0	A
7224909000	Other	0	A
7225110000	Grain-oriented	0	A
7225190000	Other	0	A
7225301000	Of high speed steel	0	A
7225309010	Of a tensile strength of 490MPa or more	0	A
7225309091	Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron	0	A

HSK 2015	Description	Base Rate	Staging Category
7225309092	Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron	0	A
7225309099	Other	0	A
7225401000	Of high speed steel	0	A
7225409010	Of a tensile strength of 490MPa or more	0	A
7225409091	Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron	0	A
7225409092	Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron	0	A
7225409099	Other	0	A
7225501000	Of high speed steel	0	A
7225509000	Other	0	A
7225911000	Of high speed steel	0	A
7225919010	Of a tensile strength of 340MPa or more	0	A
7225919090	Other	0	A
7225921000	Of high speed steel	0	A
7225929011	Of a tensile strength of 340MPa or more	0	A
7225929019	Other	0	A
7225929091	Of a tensile strength of 340MPa or more	0	A
7225929099	Other	0	A
7225991000	Of high speed steel	0	A
7225999000	Other	0	A
7226110000	Grain-oriented	0	A
7226190000	Other	0	A
7226200000	Of high speed steel	0	A
7226911000	Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron	0	A
7226912000	Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron	0	A
7226919000	Other	0	A
7226920000	Not further worked than cold-rolled (cold- reduced)	0	A
7226991000	Amorphous alloy steel thin sheet of a thickness of less than 100 μm	0	A
7226992000	Electrolytically plated or coated with zinc	0	A
7226993000	Otherwise plated or coated with zinc	0	A

HSK 2015	Description	Base Rate	Staging Category
7226999000	Other	0	A
7227100000	Of high speed steel	0	A
7227200000	Of silico-manganese steel	0	A
7227901000	Of heat-resisting steel	0	A
7227909010	Containing by weight 0.0008% or more but less than 0.003% of boron	0	A
7227909020	Containing by weight 0.003% or more of boron	0	A
7227909090	Other	0	A
7228100000	Bars and rods, of high speed steel	0	A
7228200000	Bars and rods, of silico-manganese steel	0	A
7228301000	Containing by weight 0.0008% or more of boron	0	A
7228309000	Other	0	A
7228401000	Containing by weight 0.0008% or more of boron	0	A
7228409000	Other	0	A
7228500000	Other bars and rods, not further worked than cold-formed or cold-finished	0	A
7228601000	Concrete reinforcing bar, containing by weight 0.0008% or more of boron	0	A
7228609000	Other	0	A
7228701010	Containing by weight 0.0008% or more of boron	0	A
7228701090	Other	0	A
7228709000	Other	0	A
7228800000	Hollow drill bars and rods	0	A
7229200000	Of silico-manganese steel	0	A
7229901010	Of high speed steel	0	A
7229901090	Other	0	A
7229902010	Of high speed steel	0	A
7229902090	Other	0	A
7229909010	Of high speed steel	0	A
7229909090	Other	0	A
7301101000	U type	0	A
7301109000	Other	0	A
7301201000	U sections	0	A
7301202000	H sections	0	A
7301203000	I sections	0	A
7301209000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
7302101010	Heat treated	0	A
7302101090	Other	0	A
7302102010	Heat treated	0	A
7302102090	Other	0	A
7302103010	Heat treated	0	A
7302103090	Other	0	A
7302104010	Heat treated	0	A
7302104090	Other	0	A
7302300000	Switch blades, crossing frogs, point rods and other crossing pieces	8	A
7302400000	Fish-plates and sole plates	0	A
7302900000	Other	0	A
7303001010	Of ductile cast iron	8	A
7303001090	Other	8	A
7303002000	Hollow profiles	8	A
7304110000	Of stainless steel	0	A
7304190000	Other	0	A
7304220000	Drill pipe of stainless steel	0	A
7304230000	Other drill pipe	0	A
7304240000	Other, of stainless steel	0	A
7304290000	Other	0	A
7304310000	Cold-drawn or cold-rolled (cold-reduced)	0	A
7304390000	Other	0	A
7304410000	Cold-drawn or cold-rolled (cold-reduced)	0	A
7304490000	Other	0	A
7304510000	Cold-drawn or cold-rolled(cold-reduced)	0	A
7304590000	Other	0	A
7304900000	Other	0	A
7305111000	More than 406.4 mm but not more than 1,422.4 mm in external diameter	0	A
7305112000	More than 1,422.4 mm in external diameter	0	A
7305120000	Other, longitudinally welded	0	A
7305190000	Other	0	A
7305200000	Casing of a kind used in drilling for oil or gas	0	A
7305311000	Submerged arc welded	0	A
7305312000	Electric resistance welded	0	A

HSK 2015	Description	Base Rate	Staging Category
7305319000	Other	0	A
7305390000	Other	0	A
7305900000	Other	0	A
7306110000	Welded, of stainless steel	0	A
7306190000	Other	0	A
7306211000	Casing	0	A
7306212000	Tubing	0	A
7306291000	Casing	0	A
7306292000	Tubing	0	A
7306301010	Zinc galvanized	0	A
7306301020	Plated or clad with metal other than zinc	0	A
7306301030	Coated with non-metal	0	A
7306301090	Other	0	A
7306302010	Zinc galvanized	0	A
7306302020	Plated or clad with metal other than zinc	0	A
7306302030	Coated with non-metal	0	A
7306302090	Other	0	A
7306401000	More than 114.3 mm in external diameter	0	A
7306402000	Not more than 114.3 mm in external diameter	0	A
7306500000	Other, welded, of circular cross-section, of other alloy steel	0	A
7306611010	Galvanized zinc	0	A
7306611090	Other	0	A
7306612000	Of stainless steel	0	A
7306613000	Of other alloy steel	0	A
7306691010	Galvanized zinc	0	A
7306691090	Other	0	A
7306692000	Of stainless steel	0	A
7306693000	Of other alloy steel	0	A
7306901000	Double wall steel tube	0	A
7306909000	Other	0	A
7307110000	Of non-malleable cast iron	8	A
7307190000	Other	8	A
7307210000	Flanges	8	A
7307221000	Threaded sleeves, of stainless steel	0	A
7307229000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
7307230000	Butt welding fittings	8	A
7307290000	Other	8	A
7307910000	Flanges	8	A
7307921000	Threaded sleeves, of iron or steel	0	A
7307929000	Other	8	A
7307930000	Butt welding fittings	8	A
7307991000	Threaded, whether or not plated	8	A
7307999000	Other	8	A
7308100000	Bridges and bridge-sections	0	A
7308200000	Towers and lattice masts	8	A
7308300000	Doors, windows and their frames and thresholds for doors	8	A
7308400000	Equipment for scaffolding, shuttering, propping or pitpropping	8	A
7308901000	Lock-gates	0	A
7308909000	Other	0	A
7309000000	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	8	A
7310100000	Of a capacity of 50 ℓ or more	8	A
7310210000	Cans which are to be closed by soldering or crimping	8	A
7310290000	Other	8	A
7311001000	Not more than 30 ℓ in capacity	8	A
7311002000	More than 30 ℓ but not more than 100 ℓ in capacity	8	A
7311003000	More than 100 ℓ in capacity	8	A
7312101011	Fitted with fittings or made up into articles	0	A
7312101019	Other	0	A
7312101091	Fitted with fittings or made up into articles	0	A
7312101092	Steel tire cords	0	A
7312101099	Other	0	A
7312102011	Fitted with fitting or made up into articles	0	A
7312102019	Other	0	A
7312102091	Fitted with fittings or made up into articles	0	A
7312102092	Steel tire cords	0	A

HSK 2015	Description	Base Rate	Staging Category
7312102099	Other	0	A
7312900000	Other	0	A
7313001000	Barbed iron or steel wire	0	A
7313009000	Other	0	A
7314120000	Endless bands for machinery, of stainless steel	0	A
7314140000	Other woven cloth, of stainless steel	0	A
7314190000	Other	0	A
7314200000	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	0	A
7314310000	Plated or coated with zinc	0	A
7314390000	Other	0	A
7314410000	Plated or coated with zinc	0	A
7314420000	Coated with plastics	0	A
7314490000	Other	0	A
7314500000	Expanded metal	0	A
7315110000	Roller chain	8	A
7315120000	Other chain	8	A
7315190000	Parts	8	A
7315200000	Skid chain	8	A
7315810000	Stud-link	8	A
7315820000	Other, welded link	8	A
7315890000	Other	8	A
7315900000	Other parts	8	A
7316001000	Anchors and grapnels	8	A
7316002000	Parts	8	A
7317001011	Plated, coated or painted	0	A
7317001019	Other	0	A
7317001021	Plated, coated or painted	0	A
7317001029	Other	0	A
7317002000	Tacks	0	A
7317003000	Drawing or office working pins	0	A
7317004000	Corrugated nails	0	A
7317005000	Staples	0	A
7317009000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
7318110000	Coach screws	8	A
7318120000	Other wood screws	8	A
7318130000	Screw hooks and screw rings	8	A
7318140000	Self-tapping screws	8	A
7318151000	Machine screws	8	A
7318152000	Bolts	8	A
7318153000	Bolts and nuts (in set)	8	A
7318159000	Other	8	A
7318160000	Nuts	8	A
7318190000	Other	8	A
7318210000	Spring washers and other lock washers	8	A
7318220000	Other washers	8	A
7318230000	Rivets	8	A
7318240000	Cotters and cotter-pins	8	A
7318290000	Other	8	A
7319401000	Safety pins	8	A
7319402000	Pin used for measuring or checking semiconductor wafers or device	8	A
7319409000	Other	8	A
7319901010	Sewing needles	8	A
7319901020	Darning needles	8	A
7319901090	Other	8	A
7319909000	Other	8	A
7320101000	Leaf-springs for automobiles	8	A
7320102000	Leaf-springs for railway locomotives and rolling stocks	8	A
7320109000	Other	8	A
7320201000	For automobiles	8	A
7320202000	For shock-absorbers	8	A
7320203000	For buffers on rolling stock couplings	8	A
7320204000	For upholstery	8	A
7320209000	Other	8	A
7320901000	Flat spiral springs	8	A
7320909000	Other springs	8	A
7321110000	For gas fuel or for both gas and other fuels	8	A
7321120000	For liquid fuel	8	A
7321190000	Other, including appliances for solid fuel	8	A

HSK 2015	Description	Base Rate	Staging Category
7321810000	For gas fuel or for both gas and other fuels	8	A
7321820000	For liquid fuel	8	A
7321890000	Other, including appliances for solid fuel	8	A
7321900000	Parts	8	A
7322111000	Radiators	8	A
7322112000	Parts	8	A
7322191000	Radiators	8	A
7322192000	Parts	8	A
7322901000	Solar collector and parts thereof	8	A
7322909010	Air heater	8	A
7322909020	Hot air distributor	8	A
7322909030	Parts	8	A
7323100000	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	8	A
7323910000	Of cast iron, not enamelled	8	A
7323920000	Of cast iron, enamelled	8	A
7323930000	Of stainless steel	8	A
7323940000	Of iron (other than cast iron) or steel, enamelled	8	A
7323990000	Other	8	A
7324101000	Sinks	8	A
7324102000	Wash basins	8	A
7324210000	Of cast iron, whether or not enamelled	8	A
7324291000	Of stainless steel	8	A
7324299000	Other	8	A
7324901000	Toilet sets	8	A
7324908000	Other	8	A
7324909000	Parts	8	A
7325100000	Of non-malleable cast iron	8	A
7325910000	Grinding balls and similar articles for mills	8	A
7325991000	Of cast iron	8	A
7325992000	Of cast steel	8	A
7325993000	Of alloy steel	8	A
7325999000	Other	8	A
7326110000	Grinding balls and similar articles for mills	8	A
7326190000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
7326200000	Articles of iron or steel wire	8	A
7326901000	Bobbins for textile machinery	8	A
7326909000	Other	8	B
7401001000	Copper mattes	0	A
7401002000	Cement copper (precipitated copper)	0	A
7402001000	Unrefined copper	0	A
7402002000	Copper anodes for electrolytic refining	0	A
7403110000	Cathodes and sections of cathodes	3	A
7403120000	Wire-bars	5	A
7403130000	Billets	5	A
7403191000	Slabs	5	A
7403192000	Ingots	5	A
7403199000	Other	5	A
7403210000	Copper-zinc base alloys (brass)	5	A
7403220000	Copper-tin base alloys (bronze)	5	A
7403291010	Copper-nickel base alloys (cupro-nickel)	5	A
7403291020	Copper-nickel-zinc base alloys (nickel silver)	5	A
7403299000	Other	5	A
7404000000	Copper waste and scrap.	0	A
7405000000	Master alloys of copper.	5	A
7406100000	Powders of non-lamellar structure	8	A
7406201000	Powders of lamellar structure	8	A
7406202000	Flakes	8	A
7407100000	Of refined copper	8	A
7407210000	Of copper-zinc base alloys (brass)	8	A
7407291000	Of copper-tin base alloys (bronze)	8	A
7407292010	Of copper-nickel base alloys (cupro-nickel)	8	A
7407292020	Of copper-nickel-zinc base alloys (nickel silver)	8	A
7407299000	Other	8	A
7408110000	Of which the maximum cross-sectional dimension exceeds 6 mm	8	A
7408190000	Other	8	A
7408210000	Of copper-zinc base alloys (brass)	8	A
7408221000	Of copper-nickel base alloys (cupro-nickel)	8	A
7408222000	Of copper-nickel-zinc base alloys (nickel silver)	8	A

HSK 2015	Description	Base Rate	Staging Category
7408291000	Of copper-tin base alloys (bronze)	8	A
7408299000	Other	8	A
7409111000	For use in manufacturing semiconductor	5	A
7409119000	Other	8	A
7409191000	For use in manufacturing semiconductor	5	A
7409199000	Other	8	A
7409211000	For use in manufacturing semiconductor	5	A
7409219000	Other	8	A
7409291000	For use in manufacturing semiconductor	5	A
7409299000	Other	8	A
7409311000	For use in manufacturing semiconductor	5	A
7409319000	Other	8	A
7409391000	For use in manufacturing semiconductor	5	A
7409399000	Other	8	A
7409401010	For use in manufacturing semiconductor	5	A
7409401090	Other	8	A
7409402010	For use in manufacturing semiconductor	5	A
7409402090	Other	8	A
7409901000	For use in manufacturing semiconductor	5	A
7409909000	Other	8	A
7410110000	Of refined copper	8	A
7410120000	Of copper alloys	8	A
7410211000	Suitable for manufacturing printed circuit board	8	A
7410219000	Other	8	A
7410221000	Suitable for manufacturing printed circuit board	8	A
7410229000	Other	8	A
7411100000	Of refined copper	8	A
7411210000	Of copper-zinc base alloys (brass)	8	A
7411221000	Of copper-nickel base alloys (cupro-nickel)	8	A
7411222000	Of copper-nickel-zinc base alloys (nickel silver)	8	A
7411291000	Of copper-tin base alloys (bronze)	8	A
7411299000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
7412100000	Of refined copper	3	A
7412200000	Of copper alloys	3	A
7413000000	Stranded wire, cable, plaited bands and the like, of copper, not electrically insulated.	3	A
7415101000	Plated, rolled or coated with precious metal	8	A
7415109000	Other	8	A
7415210000	Washers (including spring washers)	8	A
7415290000	Other	8	A
7415330000	Screws; bolts and nuts	8	A
7415390000	Other	8	A
7418101000	Pot scourers and scouring or polishing pads, gloves and the like	8	A
7418109010	Table, kitchen articles	8	A
7418109020	Solar collectors of a kind used for domestic purposes, non-electric	5	A
7418109030	Other household articles	8	A
7418109091	Of solar collectors of a kind used for domestic purposes, non-electric	5	A
7418109099	Other	8	A
7418201000	Sanitary ware	8	A
7418202000	Parts	8	A
7419101000	Chain	8	A
7419102000	Parts	8	A
7419910000	Cast, moulded, stamped or forged, but not further worked	0	A
7419991010	Cloth	8	A
7419991090	Other	8	A
7419992000	Copper springs	8	A
7419999000	Other	8	A
7501100000	Nickel mattes	0	A
7501201010	Containing by weight 88 % or more of nickel	2	A
7501201090	Other	0	A
7501209010	Containing by weight 88 % or more of nickel	2	A
7501209090	Other	0	A
7502101000	Cathode	3	A
7502109000	Other	3	A
7502200000	Nickel alloys	3	A
7503000000	Nickel waste and scrap.	0	A

HSK 2015	Description	Base Rate	Staging Category
7504001000	Powders	5	A
7504002000	Flakes	5	A
7505110000	Of nickel, not alloyed	5	A
7505120000	Of nickel alloys	5	A
7505210000	Of nickel, not alloyed	5	A
7505220000	Of nickel alloys	5	A
7506101000	Plates, sheets and strip	3	A
7506102000	Foil	5	A
7506201000	Plates, sheets and strip	5	A
7506202000	Foil	5	A
7507110000	Of nickel, not alloyed	8	A
7507120000	Of nickel alloys	8	A
7507200000	Tube or pipe fittings	8	A
7508100000	Cloth, grill and netting, of nickel wire	8	A
7508901000	Electro-plating anodes	8	A
7508902010	Of nickel, not alloyed	5	A
7508902020	Of nickel alloys	8	A
7508909000	Other	8	A
7601100000	Aluminium, not alloyed	1	A
7601201000	Casting alloy	1	A
7601202000	Billet	3	A
7601209000	Other	1	A
7602000000	Aluminium waste and scrap.	0	A
7603100000	Powders of non-lamellar structure	8	A
7603201000	Powders	8	A
7603202000	Flakes	8	A
7604101000	Bars and rods	8	A
7604102010	Hollow profiles	8	A
7604102090	Other	8	A
7604210000	Hollow profiles	8	A
7604291000	Bars and rods	8	A
7604299000	Other profiles	8	A
7605110000	Of which the maximum cross-sectional dimension exceeds 7 mm	8	A
7605190000	Other	8	A
7605210000	Of which the maximum cross-sectional dimension exceeds 7 mm	8	A
7605290000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
7606111000	Containing not less than 99.99 % by weight of aluminium	8	A
7606119000	Other	8	A
7606120000	Of aluminium alloys	8	A
7606911000	Containing not less than 99.99 % by weight of aluminium	8	A
7606919000	Other	8	A
7606920000	Of aluminium alloys	8	A
7607111000	Containing not less than 99.99 % by weight of aluminium	8	A
7607119000	Other	8	A
7607191000	Containing not less than 99.99 % by weight of aluminium	8	A
7607199000	Other	8	A
7607201000	Containing not less than 99.99 % by weight of aluminium	8	A
7607209000	Other	8	A
7608100000	Of aluminium, not alloyed	8	A
7608200000	Of aluminium alloys	8	A
7609000000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	8	A
7610100000	Doors, windows and their frames and thresholds for doors	8	A
7610901000	Structures	8	A
7610908000	Other	8	A
7610909000	Parts	8	A
7611000000	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	8	A
7612100000	Collapsible tubular containers	8	A
7612901000	Rigid tubular containers	8	A
7612909010	Less than 1 ℓ capacity	8	A
7612909020	Not less than 1 ℓ but less than 20 ℓ in capacity	8	A
7612909030	Not less than 20 ℓ in capacity	8	A
7613001000	For compressed gas	8	A
7613002000	For liquefied gas	8	A
7614100000	With steel core	8	A
7614900000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
7615101000	Pot scourers and scouring or polishing pads, gloves and the like	8	A
7615109010	Solar collectors and parts thereof	5	A
7615109020	Table, kitchen articles	8	A
7615109030	Other household articles	8	A
7615109090	Parts	8	A
7615201000	Sanitary ware	8	A
7615202000	Parts	8	A
7616100000	Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotter-pins, washers and similar articles	8	A
7616910000	Cloth, grill, netting and fencing, of aluminium wire	8	A
7616991000	Bobbins	8	A
7616999010	Aluminium pouch	8	A
7616999020	Aluminium knob	8	A
7616999090	Other	8	A
7801101000	Containing by weight 99.99 % or more of lead	3	A
7801109000	Other	3	A
7801910000	Containing by weight antimony as the principal other element	3	B
7801991000	Unrefined lead	1	A
7801992010	Lead-tin alloys	3	A
7801992090	Other	3	A
7802000000	Lead waste and scrap.	0	A
7804111000	Sheets and strip	8	A
7804112000	Foil	8	A
7804190000	Other	8	A
7804201000	Powders	8	A
7804202000	Flakes	8	A
7806001000	Lead containers	8	A
7806002000	Electro-plating anodes	8	A
7806003010	Bars and rods	8	A
7806003020	Profiles	8	A
7806003030	Wire	8	A
7806004010	Tubes and pipes	8	A
7806004020	Tubes or pipe fittings	8	A
7806009000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
7901110000	Containing by weight 99.99 % or more of zinc	3	A
7901120000	Containing by weight less than 99.99 % of zinc	3	A
7901201000	Zinc-aluminium alloy	3	A
7901202000	Zinc-copper alloy	3	A
7901209000	Other	3	A
7902000000	Zinc waste and scrap.	0	A
7903100000	Zinc dust	8	A
7903901000	Powders	8	A
7903902000	Flakes	8	A
7904001000	Bars and rods	8	A
7904002000	Profiles	8	A
7904003000	Wire	8	A
7905001000	Plates, sheets and strip	8	A
7905002000	Foil	8	A
7907001000	Gutters, roof capping, skylight frames and other fabricated building components	8	A
7907002010	Tubes and pipes	8	A
7907002020	Tube or pipe fittings	8	A
7907009010	Electro-plating anodes	8	A
7907009090	Other	8	A
8001100000	Tin, not alloyed	2	A
8001200000	Tin alloys	3	A
8002000000	Tin waste and scrap.	0	A
8003001010	Unalloyed	8	A
8003001090	Other	8	A
8003002010	Unalloyed	8	A
8003002090	Other	8	A
8007001000	Electro-plating anodes	8	A
8007002000	Plates, sheets and strip, of a thickness exceeding 0.2 mm	8	A
8007003010	Foil	8	A
8007003021	Powders	8	A
8007003022	Flakes	8	A
8007004000	Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	8	A
8007009000	Other	8	A
8101100000	Powders	3	A

HSK 2015	Description	Base Rate	Staging Category
8101940000	Unwrought tungsten, including bars and rods obtained simply by sintering	3	A
8101961000	Spiral filament for electric bulbs or electronic bulbs	8	A
8101969000	Other	8	A
8101970000	Waste and scrap	0	A
8101991010	Bars and rods	8	A
8101991020	Profiles	8	A
8101991030	Plates, sheets and strips	8	A
8101991040	Foil	8	A
8101999000	Other	8	A
8102100000	Powders	3	A
8102940000	Unwrought molybdenum, including bars and rods obtained simply by sintering	3	A
8102951000	Bars and rods	8	A
8102952000	Profiles	8	A
8102953000	Plates, sheets and strip	8	A
8102954000	Foil	8	A
8102961000	Spiral filament for electric bulbs or electronic bulbs	8	A
8102969000	Other	8	A
8102970000	Waste and scrap	0	A
8102990000	Other	8	A
8103201000	Unwrought	3	A
8103202000	Powders	3	A
8103300000	Waste and scrap	0	A
8103900000	Other	8	A
8104110000	Containing at least 99.8 % by weight of magnesium	3	A
8104190000	Other	3	A
8104200000	Waste and scrap	0	A
8104301000	Raspings, turnings and granules	8	A
8104302000	Powders	8	A
8104901000	Bars and rods	8	A
8104909000	Other	8	A
8105201000	Unwrought cobalt	3	A
8105202000	Cobalt mattes and other intermediate products of cobalt metallurgy	3	A
8105203000	Powders	2	A

HSK 2015	Description	Base Rate	Staging Category
8105300000	Waste and scrap	3	A
8105900000	Other	3	A
8106001010	Unwrought bismuth	3	A
8106001020	Waste and scrap	3	A
8106001030	Powders	3	A
8106009000	Other	3	A
8107201000	Unwrought cadmium	3	A
8107202000	Powders	3	A
8107300000	Waste and scrap	3	A
8107900000	Other	3	A
8108201000	Unwrought	2	A
8108202000	Powders	3	A
8108300000	Waste and scrap	3	A
8108901000	Plates and strips	8	A
8108902000	Tubes and pipes	8	A
8108909000	Other	8	A
8109201000	Unwrought	3	A
8109202000	Powders	3	A
8109300000	Waste and scrap	3	A
8109901010	Tubes and pipes	0	A
8109901020	Plates, sheets and strips	0	A
8109901030	Bars	0	A
8109901090	Other	0	A
8109909000	Other	3	A
8110100000	Unwrought antimony; powders	3	A
8110200000	Waste and scrap	3	A
8110900000	Other	3	A
8111000000	Manganese and articles thereof, including waste and scrap.	2	A
8112120000	Unwrought; powders	3	A
8112130000	Waste and scrap	3	A
8112190000	Other	3	A
8112210000	Unwrought; powders	3	A
8112220000	Waste and scrap	3	A
8112290000	Other	3	A
8112510000	Unwrought; powders	3	A
8112520000	Waste and scrap	3	A

HSK 2015	Description	Base Rate	Staging Category
8112590000	Other	3	A
8112921000	Germanium	3	A
8112922000	Vanadium	3	A
8112923000	Gallium	3	A
8112924000	Hafnium	3	A
8112925000	Indium	3	A
8112926000	Niobium(Columbium)	3	A
8112927000	Rhenium	3	A
8112929000	Other	3	A
8112991000	Germanium	3	A
8112992000	Vanadium	3	A
8112993000	Gallium	3	A
8112994000	Hafnium	3	A
8112995000	Indium	3	A
8112996000	Niobium(Columbium)	3	A
8112997000	Rhenium	3	A
8112999000	Other	3	A
8113000000	Cermets and articles thereof, including waste and scrap.	3	A
8201100000	Spades and shovels	8	A
8201300000	Mattocks, picks, hoes and rakes	8	A
8201400000	Axes, bill hooks and similar hewing tools	8	A
8201500000	Secateurs and similar one-handed pruners and shears (including poultry shears)	8	A
8201600000	Hedge shears, two-handed pruning shears and similar two-handed shears	8	A
8201901000	Scythes and sickles	8	A
8201902000	Hay knives	8	A
8201903000	Timber wedges	8	A
8201904000	Forks	8	A
8201909000	Other	8	A
8202101000	For wood	8	A
8202102000	For metal	8	A
8202109000	Other	8	A
8202200000	Band saw blades	8	A
8202310000	With working part of steel	8	A
8202391000	With working part of tungsten carbide	8	A

HSK 2015	Description	Base Rate	Staging Category
8202392010	For machines sawing semiconductor wafer or device into each unit	8	A
8202392090	Other	8	A
8202393000	With working part of other materials	8	A
8202399000	Parts	8	A
8202400000	Chain saw blades	8	A
8202911000	Hack-saw blades	8	A
8202919000	Other	8	A
8202991000	For cutting sapphire ingots	5	A
8202999000	Other	8	A
8203101000	For saw blades	8	A
8203109000	Other	8	A
8203201000	Plier (including cutting pliers)	8	A
8203202000	Pincer	8	A
8203203000	Tweezers	8	A
8203204000	Nail pullers	8	A
8203209000	Other	8	A
8203300000	Metal cutting shears and similar tools	8	A
8203401000	Pipe cutters	8	A
8203402000	Bolt croppers and clippers	8	A
8203403000	Perforating punches	8	A
8203409000	Other	8	A
8204110000	Non-adjustable	8	A
8204120000	Adjustable	8	A
8204200000	Interchangeable spanner sockets, with or without handles	8	A
8205101000	For drilling	8	A
8205102000	For threading	8	A
8205103000	For tapping	8	A
8205109000	Other	8	A
8205200000	Hammers and sledge hammers	8	A
8205300000	Planes, chisels, gouges and similar cutting tools for working wood	8	A
8205400000	Screwdrivers	8	A
8205510000	Household tools	8	A
8205591000	Glaziers' diamond	8	A
8205592000	Soldering irons	8	A

HSK 2015	Description	Base Rate	Staging Category
8205593000	Grease guns	8	A
8205595000	Tools for mining and public works	8	A
8205596000	Tools for cement workers and painters	8	A
8205597000	Watch makers' tools	8	A
8205599000	Other	8	A
8205600000	Blow lamps	8	A
8205701000	Vices	8	A
8205702000	Clamps	8	A
8205709000	Other	8	A
8205901000	Anvils	8	A
8205902000	Hand or pedal-operated grinding wheels with frameworks	8	A
8205909010	Sets of articles of two or more subheadings of this heading	8	A
8205909090	Other	8	A
8206000000	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	8	A
8207130000	With working part of cermets	8	A
8207191000	With working part of other materials	8	A
8207199000	Parts	8	A
8207201000	For drawing	8	A
8207202000	For extruding	8	A
8207301000	For pressing	8	A
8207302000	For stamping	8	A
8207303000	For punching	8	A
8207309000	Other	8	A
8207401000	For tapping	8	A
8207402000	For threading	8	A
8207409000	Other	8	A
8207501010	Of high speed steel	8	A
8207501090	Other	8	A
8207502000	Brace bits	8	A
8207509000	Other	8	A
8207601000	Reamers	8	A
8207602000	Laps	8	A
8207603000	Broaches	8	A
8207609000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8207701000	Gear cutters	8	A
8207702000	Milling cutters	8	A
8207703000	Gear cutting hobs	8	A
8207704000	Rotary files	8	A
8207709000	Other	8	A
8207801000	Tools for lathes	8	A
8207809000	Other	8	A
8207901000	Diamond tools	8	A
8207909000	Other	8	A
8208100000	For metal working	8	A
8208200000	For wood working	8	A
8208300000	For kitchen appliances or for machines used by the food industry	8	A
8208400000	For agricultural, horticultural or forestry machines	8	A
8208900000	Other	8	A
8209001010	Of tungsten carbide, treated with gamma coating	8	A
8209001040	Of cermets	8	A
8209001090	Others	8	A
8209002010	Of tungsten carbide	8	A
8209002040	Of cermets	8	A
8209002090	Other	8	A
8210001000	Mills and grinders	8	A
8210002000	Extractors and pressers	8	A
8210003000	Beaters and mixers	8	A
8210004000	Slicers and cutters	8	A
8210005000	Openers, corkers and sealers	8	A
8210008000	Other domestic food-processing appliances	8	A
8210009000	Parts	8	A
8211100000	Sets of assorted articles	8	A
8211910000	Table knives having fixed blades	8	A
8211920000	Other knives having fixed blades	8	A
8211930000	Knives having other than fixed blades	8	A
8211940000	Blades	8	A
8211950000	Handles of base metal	8	A
8212100000	Razors	8	A
8212200000	Safety razor blades, including razor blade blanks in strips	8	A

HSK 2015	Description	Base Rate	Staging Category
8212900000	Other parts	8	A
8213001000	Ordinary scissors	8	A
8213002010	For tailors and dressmakers	8	A
8213002020	For hairdressers	8	A
8213002090	Other	8	A
8213003000	Manicure scissors	8	A
8213004000	Scissor blades	8	A
8213009000	Other	8	A
8214101000	Pencil sharpeners	8	A
8214109000	Other	8	A
8214200000	Manicure or pedicure sets and instruments (including nail files)	8	A
8214901000	Hair clippers	8	A
8214902000	Butchers' or kitchen cleavers, choppers and mincing knives	8	A
8214909000	Other	8	A
8215100000	Sets of assorted articles containing at least one article plated with precious metal	8	A
8215200000	Other sets of assorted articles	8	A
8215911000	Spoons	8	A
8215912000	Forks	8	A
8215913000	Ladles and skimmers	8	A
8215914000	Fish-knives and butter-knives	8	A
8215915000	Tongs of all kinds	8	A
8215919000	Other	8	A
8215991000	Spoons	8	A
8215992000	Forks	8	A
8215993000	Ladles and skimmers	8	A
8215994000	Fish-knives and butter-knives	8	A
8215995000	Tong of all kinds	8	A
8215999000	Other	8	A
8301100000	Padlocks	8	A
8301200000	Locks of a kind used for motor vehicles	8	A
8301300000	Locks of a kind used for furniture	8	A
8301401010	Digital door locks	8	A
8301401090	Other	8	A
8301409000	Other	8	A
8301500000	Clasps and frames with clasps,	8	A

HSK 2015	Description	Base Rate	Staging Category
	incorporating locks		
8301600000	Parts	8	A
8301700000	Keys presented separately	8	A
8302100000	Hinges	8	A
8302200000	Castors	8	A
8302300000	Other mountings, fittings and similar articles suitable for motor vehicles	8	A
8302411000	Suitable for doors or windows	8	A
8302419000	Other	8	A
8302420000	Other, suitable for furniture	8	A
8302491000	Suitable for trunks, suitcases, or similar travel goods.	8	A
8302499000	Other	8	A
8302500000	Hat-racks, hat-pegs, brackets and similar fixtures	8	A
8302600000	Automatic door closers	8	A
8303001000	Safes	8	A
8303009000	Other	8	A
8304000000	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	8	A
8305100000	Fittings for loose-leaf binders or files	8	A
8305200000	Staples in strips	8	A
8305900000	Other, including parts	8	A
8306100000	Bells, gongs and the like	8	A
8306210000	Plated with precious metal	8	A
8306290000	Other	8	A
8306301000	Photograph, picture or similar frames	8	A
8306302000	Mirrors of base metal	8	A
8307100000	Of iron or steel	8	A
8307900000	Of other base metal	8	A
8308101000	Hooks	8	A
8308102000	Eyes and eyelets	8	A
8308200000	Tubular or bifurcated rivets	8	A
8308901000	Clasps and frames with clasps	8	A
8308902000	Buckles and buckle-clasps	8	A
8308903000	Beads	8	A

HSK 2015	Description	Base Rate	Staging Category
8308904000	Spangles	8	A
8308909000	Other	8	A
8309100000	Crown corks	8	A
8309901000	Easy opener end	8	A
8309909000	Other	8	A
8310000000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	8	A
8311101000	For use in manufacturing semiconductor	8	A
8311109000	Other	8	A
8311201000	For use in manufacturing semiconductor	8	A
8311209000	Other	8	A
8311301000	For use in manufacturing semiconductor	8	A
8311309010	Lead-tin alloy solders	8	A
8311309090	Other	8	A
8311901000	For use in manufacturing semiconductor	8	A
8311909000	Other	8	A
8401100000	Nuclear reactors	0	A
8401200000	Machinery and apparatus for isotopic separation, and parts thereof	0	A
8401300000	Fuel elements (cartridges), non-irradiated	0	A
8401400000	Parts of nuclear reactors	0	A
8402110000	Watertube boilers with a steam production exceeding 45t per hour	8	A
8402120000	Watertube boilers with a steam production not exceeding 45t per hour	8	A
8402191000	Heating medium boiler	8	A
8402199000	Other	8	A
8402200000	Super-heated water boilers	8	A
8402901000	Of steam and other vapour generating boilers	8	A
8402902000	Of super-heated water boilers	8	A
8403101000	Central heating boilers, using fuel oil	8	A
8403102000	Central heating boilers, using coal or coke	8	A
8403103000	Central heating boilers, using gas	8	A
8403109000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8403900000	Parts	8	A
8404101000	Economisers	8	A
8404102000	Super-heaters	8	A
8404103000	Soot removers	8	A
8404104000	Gas recoverers	8	A
8404109000	Other	8	A
8404200000	Condensers for steam or other vapour power units	8	A
8404901000	Of condensers for boilers	8	A
8404902000	Of condensers for vapour engines and power units	8	A
8404909000	Other	8	A
8405101000	Producer gas generators	8	A
8405102000	Water gas generators	8	A
8405103000	Acetylene gas generators	8	A
8405104000	Oxygen generators	8	A
8405109000	Other	8	A
8405901000	Of producer gas generators	8	A
8405902000	Of water gas generators	8	A
8405903000	Of acetylene gas generators	8	A
8405904000	Of oxygen generators	8	A
8405909000	Other	8	A
8406103000	Of an output exceeding 2 MW	5	A
8406109000	Other	5	A
8406811000	Of an output exceeding 40 MW but not exceeding 100 MW	5	A
8406812000	Of an output exceeding 100 MW but not exceeding 300 MW	5	A
8406813000	Of an output exceeding 300 MW	5	A
8406820000	Of an output not exceeding 40 MW	5	A
8406901000	Of steam turbines for marine propulsion	8	A
8406909000	Other	8	A
8407100000	Aircraft engines	0	A
8407210000	Outboard motors	8	A
8407290000	Other	8	A
8407311000	For moter-cycles	8	A
8407319000	Other	8	A
8407321000	For motor-cycles	8	A
8407329000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8407331000	For motor-cycles	8	A
8407339000	Other	8	A
8407341000	For motor-cycles	8	A
8407349000	Other	8	A
8407901000	For railway locomotives	0	A
8407909000	Other	8	A
8408101000	With a rating not exceeding 300 kW	8	A
8408102000	With a rating more than 300 kW, not exceeding 2,000 kW	8	A
8408103000	With a rating more than 2,000 kW	8	A
8408201000	Of a cylinder capacity not exceeding 1,000cc	8	A
8408202000	Of a cylinder capacity exceeding 1,000cc but not exceeding 2,000cc	8	A
8408203000	Of a cylinder capacity exceeding 2,000cc but not exceeding 4,000cc	8	A
8408204000	Of a cylinder capacity exceeding 4,000cc but not exceeding 10,000cc	8	A
8408205000	Of a cylinder capacity exceeding 10,000cc	8	A
8408901010	Internal combustion engines for railway locomotives	0	A
8408901090	Other	5	A
8408909010	Internal combustion engines for ships	8	A
8408909021	For generating of a power not less than 400 kW (Of a rpm 1,500 or 1,800)	4	A
8408909029	Other	8	A
8408909030	Internal combustion engines for heading 84.29	8	A
8408909090	Other	8	A
8409100000	For aircraft engines	5	A
8409911000	For vehicles of Chapter 87	8	A
8409912000	For outboard motors	8	A
8409919000	Other	8	A
8409991000	For railway locomotives and rolling stock	5	A
8409992000	For vehicles of Chapter 87	8	A
8409993010	Of internal combustion engines with a rating not exceeding 300 kW	8	A
8409993020	Of internal combustion engines with a rating exceeding 300 kW, but not exceeding 2,000 kW	8	A
8409993030	Of internal combustion engines with a rating exceeding 2,000 kW	8	A
8409999010	For generating	8	A

HSK 2015	Description	Base Rate	Staging Category
8409999090	Other	8	A
8410111000	Hydraulic turbines	0	A
8410119000	Other	8	A
8410120000	Of a power exceeding 1,000 kW but not exceeding 10,000 kW	0	A
8410130000	Of a power exceeding 10,000 kW	0	A
8410901010	For water turbines	0	A
8410901090	Other	8	A
8410909010	For water turbines	0	A
8410909090	Other	8	A
8411111000	For aircraft	3	A
8411119010	For marine	8	A
8411119090	Other	8	A
8411121000	For aircraft	3	A
8411129010	For marine	8	A
8411129090	Other	8	A
8411211000	For aircraft	3	A
8411219010	For marine	8	A
8411219090	Other	8	A
8411221000	For aircraft	3	A
8411229010	For marine	8	A
8411229090	Other	8	A
8411811000	For aircraft	3	A
8411819010	For marine	8	A
8411819090	Other	8	A
8411821000	For aircraft	3	A
8411829010	For marine	8	A
8411829090	Other	8	A
8411911000	For aircraft	3	A
8411919000	Other	8	A
8411991000	For aircraft	3	A
8411999000	Other	8	A
8412101010	Ram-jet or pulsejet engines	5	A
8412101090	Other	5	A
8412109000	Other	8	A
8412211000	Hydraulic cylinder	8	A
8412219000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8412290000	Other	8	A
8412310000	Linear acting (cylinders)	8	A
8412390000	Other	8	A
8412800000	Other	8	A
8412901010	Of ram-jet or pulse-jet engines	5	A
8412901090	Other	5	A
8412902000	Of water engines	0	A
8412909000	Other	8	A
8413110000	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	8	A
8413190000	Other	8	A
8413200000	Hand pumps, other than those of subheading 8413.11 or 8413.19	8	A
8413301000	For aircraft	8	A
8413302000	For railway locomotive	8	A
8413303000	For marine	8	A
8413304000	For vehicles falling within Chapter 87	8	A
8413309000	Other	8	A
8413400000	Concrete pumps	8	A
8413504000	Pumps to be used with swimming pools	8	A
8413509010	Plunger pumps	8	A
8413509020	Piston pumps	8	A
8413509030	Diaphragm pumps	8	A
8413509090	Other	8	A
8413604000	Pumps to be used with swimming pools	8	A
8413609010	Gear pumps	8	A
8413609020	Vane pumps	8	A
8413609030	Screw pumps	8	A
8413609090	Other	8	A
8413703000	Pumps to be used with swimming pools	8	A
8413709010	Turbine pumps	8	A
8413709020	Volute pumps	8	A
8413709090	Other	8	A
8413811000	Pumps to be used with swimming pools	8	A
8413819000	Other	8	A
8413820000	Liquid elevators	8	A

HSK 2015	Description	Base Rate	Staging Category
8413911000	Of pumps for dispensing fuel or lubricants	8	A
8413912000	Of internal combustion engine	8	A
8413913000	Of reciprocating pumps	8	A
8413914000	Of centrifugal pumps	8	A
8413915000	Of rotary pumps	8	A
8413919000	Other	8	A
8413920000	Of liquid elevators	8	A
8414101000	For aircrafts	8	A
8414109010	For machines and mechanical appliances for making semiconductor devices(other than those of an ultimate vacuum less than 9×10^{-3} Torr)	3	A
8414109090	Other	8	A
8414200000	Hand- or foot-operated air pumps	8	A
8414301000	Of a power requirement less than 11 kW	8	A
8414302000	Of a power requirement not less than 11 kW	8	A
8414400000	Air compressors mounted on a wheeled chassis for towing	8	A
8414511000	For aircrafts	8	A
8414519000	Other	8	A
8414591000	For aircrafts	8	A
8414599000	Other	8	A
8414601000	For aircrafts	8	A
8414609000	Other	8	A
8414801000	Hoods having a maximum horizontal side exceeding 120 cm	8	A
8414809110	For aircrafts	8	A
8414809190	Other	8	A
8414809210	Of a power requirement less than 74.6 kW	8	A
8414809220	Of a power requirement not less than 74.6 kW, less than 373 kW	8	A
8414809230	Of a power not less than 373 kW	8	A
8414809900	Other	8	A
8414901000	Of fans and hoods	8	A
8414909010	Of compressors used in refrigerating equipment	8	A
8414909020	Of air or gas compressors (excluding for refrigerating equipment)	8	A
8414909090	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8415101011	Of a power less than 11 kW	8	A
8415101012	Of a power not less than 11 kW	8	A
8415101021	Of a power less than 11 kW	8	A
8415101022	Of a power not less than 11 kW	8	A
8415102010	Of a power less than 11 kW	8	A
8415102020	Of a power not less than 11 kW	8	A
8415200000	Of a kind used for persons, in motor vehicles	8	A
8415810000	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	8	A
8415820000	Other, incorporating a refrigerating unit	8	A
8415830000	Not incorporating a refrigerating unit	8	A
8415900000	Parts	8	A
8416101000	Of the maximum consumption capacity of fuel not more than 200 ℓ per hour	8	A
8416102000	Of the maximum consumption capacity of fuel exceeding 200 ℓ, but less than 1,500 ℓ per hour	8	A
8416103000	Of the maximum consumption capacity of fuel not less than 1,500 ℓ per hour	8	A
8416201000	Furnace burners for pulverised solid fuel	8	A
8416202000	Furnace burners for gas	8	A
8416209000	Other	8	A
8416300000	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	8	A
8416901000	Of furnace burners	8	A
8416909000	Other	8	A
8417101010	For iron-ores	8	A
8417101090	Other	8	A
8417102010	For iron or steel	8	A
8417102090	Other	8	A
8417200000	Bakery ovens, including biscuit ovens	8	A
8417801010	For cements	8	A
8417801020	For glass	8	A
8417801030	For ceramics	8	A
8417801090	Other	8	A
8417802000	Laboratory type	8	A

HSK 2015	Description	Base Rate	Staging Category
8417809000	Other	8	A
8417900000	Parts	8	A
8418101010	Of a capacity not exceeding 200 ℓ.	8	A
8418101020	Of a capacity exceeding 200 ℓ but not exceeding 400 ℓ	8	A
8418101030	Of a capacity exceeding 400 ℓ	8	A
8418109000	Other	8	A
8418211000	Of a capacity less than 200 ℓ	8	A
8418212000	Of a capacity not less than 200 ℓ, but less than 400 ℓ	8	A
8418213000	Of a capacity not less than 400 ℓ	8	A
8418291000	Absorption-type, electrical	8	A
8418299000	Other	8	A
8418300000	Freezers of the chest type, not exceeding 800 ℓ capacity	8	A
8418400000	Freezers of the upright type, not exceeding 900 ℓ capacity	8	A
8418501000	Show-cases	8	A
8418509000	Other	8	A
8418610000	Heat pumps other than air conditioning machines of heading 84.15	8	A
8418691000	Blood storage refrigerators	8	A
8418692010	Ice-cream making machines	8	A
8418692020	Ice-cuber	8	A
8418692030	Water cooler	8	A
8418692090	Other	8	A
8418693000	Heat pumps	8	A
8418910000	Furniture designed to receive refrigerating or freezing equipment	8	A
8418991000	Of house hold type refrigerators	8	A
8418999000	Other	8	A
8419110000	Instantaneous gas water heaters	8	A
8419190000	Other	8	A
8419200000	Medical, surgical or laboratory sterilisers	0	A
8419310000	For agricultural products	8	A
8419320000	For wood, paper pulp, paper or paperboard	8	A
8419391000	Spin dryers for machines and mechanical appliances for making semiconductor devices	3	A
8419399000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8419400000	Distilling or rectifying plant	8	A
8419501000	For aircrafts	8	A
8419509000	Other	8	A
8419600000	Machinery for liquefying air or other gases	8	A
8419810000	For making hot drinks or for cooking or heating food	8	A
8419891000	Polymerization autoclaves for man-made fibre making	8	A
8419899010	Heating plant and machinery	8	A
8419899020	Cooling plant and machinery	8	A
8419899030	Evaporating plant and machinery	8	A
8419899040	Condensing plant and machinery	8	A
8419899050	Sollar-collectors and equipments	8	A
8419899060	Constant high or low temperature chambers	8	A
8419899070	Constant temperature and humidity chambers	8	A
8419899080	Air-conditioner	8	A
8419899090	Other	8	A
8419901000	Of polymerization autoclaves for man-made fibre making	8	A
8419909010	Of instantaneous or storage water heaters	8	A
8419909020	Of making hot drinks or for cooking or heating food machinery and equipment	8	A
8419909030	Of air-conditioning machinery, plant and equipment	8	A
8419909040	Of medical, surgical or laboratory sterilisers	0	A
8419909090	Other	8	A
8420101000	For paper making	8	A
8420102000	For textile fabrics	8	A
8420103000	For leather	8	A
8420104000	For rubber or plastic	8	A
8420109000	Other	8	A
8420910000	Cylinders	8	A
8420990000	Other	8	A
8421110000	Cream separators	8	A
8421120000	Clothes-dryers	8	A
8421191000	For medical, surgical or laboratory use	8	A
8421192000	For food industry use	8	A

HSK 2015	Description	Base Rate	Staging Category
8421193000	For petro-chemical industry use	8	A
8421199000	Other	8	A
8421211000	Of the household type	8	A
8421219010	Filtering or purifying machinery and apparatus to be used with swimming pools	8	A
8421219020	Filtering or purifying machinery and apparatus for making semiconductor devices	3	A
8421219090	Other	8	A
8421220000	For filtering or purifying beverages other than water	8	A
8421231000	For internal combustion engines for vehicles of Chapter 87	8	A
8421232000	For aircrafts	8	A
8421239000	Other	8	A
8421291000	For dairy industry	8	A
8421292000	For the treatment of harmful waste water	8	A
8421293000	For the purpose of semiconductor manufacturing	0	A
8421294000	For aircrafts	8	A
8421299000	Other	8	A
8421311000	For internal combustion engines for vehicles of Chapter 87	8	A
8421312000	For aircrafts	8	A
8421319000	Other	8	A
8421391000	For the household type	8	A
8421392000	For purifying exhaust gas for vehicles of Chapter 87	8	A
8421399010	For the treatment of harmful exhaust gas	8	A
8421399020	For the purpose of semiconductor manufacturing	0	A
8421399030	For aircrafts	8	A
8421399090	Other	8	A
8421910000	Of centrifuges, including centrifugal dryers	8	A
8421991000	For purifying exhaust gas for vehicles of Chapter 87	8	A
8421999010	Of filtering or purifying machinery and apparatus, for internal combustion engines	8	A
8421999020	Filter for purifying machinery	8	A
8421999030	For the purpose of semiconductor manufacturing	0	A
8421999090	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8422110000	Of the household type	8	A
8422190000	Other	8	A
8422200000	Machinery for cleaning or drying bottles or other containers	8	A
8422301000	Machinery for filling bottles or other containers	8	A
8422302000	Machinery for closing or sealing bottles or other containers	8	A
8422303000	Machinery for capsuling or labelling bottles or other containers	8	A
8422304000	Machinery for aerating beverages	8	A
8422309000	Other	8	A
8422404000	Heat shrink wrapping machinery	8	A
8422409010	Automatic wrapping machinery	8	A
8422409020	Automatic pack tiers	8	A
8422409030	Vacuum packers	8	A
8422409090	Other	8	A
8422901000	Of dish washing machines	8	A
8422902000	Of other packing or wrapping machinery	8	A
8422909000	Other	8	A
8423100000	Personal weighing machines, including baby scales; household scales	8	A
8423201000	Conveyer scale	8	A
8423202000	Feed meter or feed weighers	8	A
8423209000	Other	8	A
8423300000	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	8	A
8423810000	Having a maximum weighing capacity not exceeding 30 kg	8	A
8423820000	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	8	A
8423891000	Truck scale	8	A
8423899000	Other	8	A
8423901010	Weights in the accuracy class	8	A
8423901090	Other	8	A
8423909000	Parts of weighing machinery	8	A
8424100000	Fire extinguishers, whether or not charged	8	A
8424201000	Spray guns	8	A
8424202010	Of robot type	8	A

HSK 2015	Description	Base Rate	Staging Category
8424202090	Other	8	A
8424209000	Other	8	A
8424301000	Steam or sand blasting machines	8	A
8424302000	High-pressure steam cleaners	8	A
8424309000	Other	8	A
8424811000	Self-propelled sprayers	8	A
8424812000	Other sprayers	8	A
8424819000	Other	8	A
8424891000	For the purpose of semiconductor manufacturing	0	A
8424899000	Other	8	A
8424901000	Of fire extinguishers	8	A
8424902000	Of spray guns	8	A
8424903000	Of sprayers	8	A
8424909010	For the purpose of semiconductor manufacturing	0	A
8424909090	Other	8	A
8425111010	Chain blocks	0	A
8425111090	Other	0	A
8425112010	Chain blocks	0	A
8425112090	Other	0	A
8425190000	Other	0	A
8425311000	Pit-head winding gear; winches specially designed for use underground	0	A
8425319000	Other	0	A
8425391000	Pit-head winding gear; winches specially designed for use underground	0	A
8425399000	Other	0	A
8425410000	Built-in jacking systems of a type used in garages	0	A
8425421000	Of a freight-lifting capacity not exceeding 10 metric tons	0	A
8425422000	Of a freight-lifting capacity exceeding 10 metric tons	0	A
8425491000	Of a freight-lifting capacity not exceeding 10 metric tons	0	A
8425492000	Of a freight-lifting capacity exceeding 10 metric tons	0	A
8426110000	Overhead travelling cranes on fixed support	0	A
8426121000	Mobile lifting frames on tyres	0	A
8426122000	Straddle carriers	0	A

HSK 2015	Description	Base Rate	Staging Category
8426190000	Other	0	A
8426200000	Tower cranes	0	A
8426301000	Portal cranes	0	A
8426302000	Pedestal jib cranes	0	A
8426410000	On tyres	0	A
8426491000	Of telescopic boom type	0	A
8426492000	Of latticed boom type	0	A
8426499000	Other	0	A
8426910000	Designed for mounting on road vehicles	0	A
8426991000	Ships' derricks	0	A
8426999000	Other	0	A
8427101010	New	8	A
8427101020	Used	8	A
8427102010	New	8	A
8427102020	Used	8	A
8427201011	New	8	A
8427201012	Used	8	A
8427201021	New	8	A
8427201022	Used	8	A
8427209000	Other	8	A
8427901000	Hand pallet trucks	8	A
8427909000	Other	8	A
8428101000	Lifts	0	A
8428102000	Skip hoists	0	A
8428201000	Pneumatic elevators	0	A
8428202000	Pneumatic conveyors	0	A
8428310000	Specially designed for underground use	0	A
8428320000	Other, bucket type	0	A
8428331010	Of a lifting speed less than 240m per minute	0	A
8428331020	Of a lifting speed not less than 240m per minute	0	A
8428332000	Conveyors	0	A
8428390000	Other	0	A
8428401000	Escalators	0	A
8428402000	Moving walkways	0	A
8428600000	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	0	A

HSK 2015	Description	Base Rate	Staging Category
8428901000	Mine wagon pushers, locomotive or wagon tracers, wagon tippers and similar railway wagon handling equipment	0	A
8428909000	Other	0	A
8429111000	Bulldozers	0	A
8429112000	Angledozers	0	A
8429190000	Other	0	A
8429200000	Graders and levellers	0	A
8429300000	Scrapers	0	A
8429401000	Tamping machines	0	A
8429402000	Road rollers	0	A
8429511011	New	0	A
8429511012	Used	0	A
8429511021	New	0	A
8429511022	Used	0	A
8429511031	New	0	A
8429511032	Used	0	A
8429511091	New	0	A
8429511092	Used	0	A
8429519000	Other	0	A
8429521011	New	0	A
8429521012	Used	0	A
8429521021	New	0	A
8429521022	Used	0	A
8429521090	Other	0	A
8429529000	Other	0	A
8429591000	Mechanical shovel	0	A
8429599000	Other	0	A
8430100000	Pile-drivers and pile-extractors	0	A
8430200000	Snow-ploughs and snow-blowers	0	A
8430310000	Self-propelled	0	A
8430390000	Other	0	A
8430411000	Boring machines	0	A
8430412000	Sinking machines	0	A
8430491000	Test boring machines	0	A
8430499000	Other	0	A
8430500000	Other machinery, self-propelled	0	A

HSK 2015	Description	Base Rate	Staging Category
8430610000	Tamping or compacting machinery	0	A
8430690000	Other	0	A
8431100000	Of machinery of heading 84.25	0	A
8431200000	Of machinery of heading 84.27	8	A
8431310000	Of lifts, skip hoists or escalators	0	A
8431390000	Other	0	A
8431411000	Of excavators	0	A
8431419000	Other	0	A
8431420000	Bulldozer or angledozer blades	0	A
8431430000	Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	0	A
8431491000	Hydraulic breaker	0	A
8431492000	Crushers	0	A
8431499000	Other	0	A
8432100000	Ploughs	0	A
8432210000	Disc harrows	0	A
8432291000	Scarifiers	0	A
8432292000	Weeders	0	A
8432299000	Other	0	A
8432301000	Seeders	0	A
8432302000	Planters	0	A
8432303000	Transplanters	0	A
8432309000	Other	0	A
8432401000	Manure spreaders	0	A
8432402000	Fertiliser distributors	0	A
8432800000	Other machinery	0	A
8432901000	Of ploughs	0	A
8432902000	Of automatic cultivators	0	A
8432909000	Other	0	A
8433110000	Powered, with the cutting device rotating in a horizontal plane	0	A
8433190000	Other	0	A
8433200000	Other mowers, including cutter bars for tractor mounting	0	A
8433300000	Other haymaking machinery	0	A
8433400000	Straw or fodder balers, including pick-up balers	0	A
8433510000	Combine harvester-threshers	0	A
8433520000	Other threshing machinery	0	A

HSK 2015	Description	Base Rate	Staging Category
8433530000	Root or tuber harvesting machines	0	A
8433590000	Other	0	A
8433601000	Eggs grading machines	0	A
8433609010	Grading machines for agricultural produce	0	A
8433609090	Other	0	A
8433901000	Of combine harvester-threshers	0	A
8433902000	Of hay or grass mowers	0	A
8433909000	Other	0	A
8434100000	Milking machines	0	A
8434201000	Homogenisers	0	A
8434209000	Other	0	A
8434901000	Of milking machines	0	A
8434902000	Of homogenisers	0	A
8434909000	Other	0	A
8435101000	Presses for the extraction of fruit juice	8	A
8435102000	Crushers for the extraction of fruit juice	8	A
8435103000	Homogenisers for the preparation of fruit juice	8	A
8435109000	Other	8	A
8435900000	Parts	8	A
8436101000	Feed cutter	8	A
8436102000	Feed grinder, mill or crusher	8	A
8436103000	Feed mixer	8	A
8436109000	Other	8	A
8436211000	Incubators	8	A
8436219000	Other	8	A
8436290000	Other	8	A
8436800000	Other machinery	8	A
8436910000	Of poultry-keeping machinery or poultry incubators and brooders	8	A
8436990000	Other	8	A
8437101000	Forage-grass seed selectors	8	A
8437109000	Other	8	A
8437801000	Machinery used in the milling industry	8	A
8437802000	Machinery for the working of cereals or dried leguminous vegetables	8	A
8437901000	Of machines for cleaning, sorting or	8	A

HSK 2015	Description	Base Rate	Staging Category
	grading seed, grain or dried leguminous vegetables		
8437909000	Other	8	A
8438101000	Bakery machinery	8	A
8438109000	Other	8	A
8438200000	Machinery for the manufacture of confectionery, cocoa or chocolate	8	A
8438300000	Machinery for sugar manufacture	8	A
8438400000	Brewery machinery	8	A
8438501000	Machinery used in meat preparation	8	A
8438509000	Other	8	A
8438600000	Machinery for the preparation of fruits, nuts or vegetables	8	A
8438801000	Machines for preparing fish, shell fish, etc	8	A
8438809000	Other	8	A
8438900000	Parts	8	A
8439101000	Grinders	8	A
8439102000	Cutters	8	A
8439103000	Strainers	8	A
8439104000	Press-pate machines	8	A
8439105000	Beaters	8	A
8439109000	Other	8	A
8439201000	Machines for forming paper	8	A
8439202000	Paper making machine	8	A
8439209000	Other	8	A
8439301000	Reeling machines	8	A
8439302000	Machines for working surface	8	A
8439303000	Machines for impregnating paper or paperboard	8	A
8439309000	Other	8	A
8439910000	Of machinery for making pulp of fibrous cellulosic material	8	A
8439990000	Other	8	A
8440101000	Book-sewing machines	8	A
8440102000	Leaf-folding machines for book-binding	8	A
8440109000	Other	8	A
8440901000	Of book-sewing machines	8	A
8440909000	Other	8	A
8441100000	Cutting machines	8	A

HSK 2015	Description	Base Rate	Staging Category
8441201000	Machines for making bags or sacks	8	A
8441202000	Machines for making envelopes	8	A
8441300000	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	8	A
8441400000	Machines for moulding articles in paper pulp, paper or paperboard	8	A
8441801000	Paper or paperboard trimming machines	8	A
8441809000	Other	8	A
8441900000	Parts	8	A
8442301000	Machinery and apparatus for type-founding	8	A
8442302000	Special moulding presses	8	A
8442303000	Acid etching machines	8	A
8442304000	Phototype-setting and composing machines	8	A
8442305000	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device	8	A
8442309000	Other	8	A
8442401000	Of machinery and apparatus for type-setting	8	A
8442402000	Of machinery and apparatus for type-founding	8	A
8442409000	Other	8	A
8442500000	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	8	A
8443110000	Offset printing machinery, reel fed	8	A
8443120000	Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	8	A
8443130000	Other offset printing machinery	8	A
8443140000	Letterpress printing machinery, reel fed, excluding flexographic printing	8	A
8443150000	Letterpress printing machinery, other than reel fed, excluding flexographic printing	8	A
8443160000	Flexographic printing machinery	8	A
8443170000	Gravure printing machinery	8	A
8443191000	Textile printing machines	8	A
8443192000	Other printing machines of a type	8	A

HSK 2015	Description	Base Rate	Staging Category
	used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials		
8443199000	Other	8	A
8443311010	Laser beam printer	0	A
8443311020	Dot-matrix printer	0	A
8443311030	ink-jet printer	0	A
8443311090	Other	0	A
8443312000	Facsimile machine which perform one or more of the functions of printing or copying	0	A
8443313010	Operating by reproducing the original image directly onto the copy (direct process)	0	A
8443313020	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	8	A
8443314000	Ink-jet printing machines, other than subheading 8443.31.10	8	A
8443321010	Laser beam printer	0	A
8443321020	Dot-matrix printer	0	A
8443321030	Ink-jet printer	0	A
8443321090	Other	0	A
8443322000	Facsimile machine	0	A
8443323000	Teleprinters	0	A
8443324010	Operating by reproducing the original image directly onto the copy (direct process)	0	A
8443324020	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	8	A
8443325010	For the purpose of semiconductor manufacturing	0	A
8443325090	Other	8	A
8443391010	For the purpose of semiconductor manufacturing	0	A
8443391090	Other	8	A
8443392010	Operating by reproducing the original image directly onto the copy (direct process)	0	A
8443392020	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	8	A
8443393010	Incorporating an optical system	0	A
8443393020	Of the contact type	8	A
8443394000	Thermo-copying apparatus	8	A

HSK 2015	Description	Base Rate	Staging Category
8443399000	Other	8	A
8443911010	Automatic feeders	8	A
8443911020	Folders, gummers, perforators and staplers	8	A
8443911030	Serial numbering machines	8	A
8443911090	Other	8	A
8443919000	Other	8	A
8443991000	Of subheading 8443.31.10 or 8443.32.10	0	A
8443992000	Of facsimile machines	0	A
8443993000	Of teleprinters	0	A
8443994010	Automatic document feeders	0	A
8443994020	Paper feeders	0	A
8443994030	Sorters	0	A
8443994090	Others	0	A
8443995000	Of subheading 8443.31.4000, 8443.32.5010, 8443.32.5090, 8443.39.1010 or 8443.39.1090	8	A
8443999000	Other	8	A
8444001000	Machines for extruding man-made textiles	5	A
8444002000	Machines for drawing man-made textiles	5	A
8444003000	Machines for texturing man-made textiles	5	A
8444004000	Machines for cutting man-made textiles	5	A
8444009000	Other	5	A
8445110000	Carding machines	5	A
8445120000	Combing machines	5	A
8445130000	Drawing or roving machines	5	A
8445191000	Blowing and mixing machines	5	A
8445192000	Lap machines	5	A
8445193000	Cotton gin	8	A
8445199000	Other	5	A
8445201010	Fine spinning frames	5	A
8445201090	Other	5	A
8445202010	Fine spinning frames	5	A
8445202090	Other	5	A
8445203000	For silk	5	A
8445209000	Other	5	A
8445301000	For filament yarns	5	A

HSK 2015	Description	Base Rate	Staging Category
8445302000	For spun yarns	5	A
8445309000	Other	5	A
8445401000	Cone winders	5	A
8445402000	Cheese winders	5	A
8445409000	Other	5	A
8445901000	Warping machines	8	A
8445902000	Warp sizing machines	8	A
8445903000	Drawing-in machines	8	A
8445904000	Warp tying-in machines	8	A
8445909000	Other	8	A
8446100000	For weaving fabrics of a width not exceeding 30 cm	8	A
8446211000	For cotton	8	A
8446212000	For wool	8	A
8446213000	For silk	8	A
8446219000	Other	8	A
8446290000	Other	8	A
8446301010	For cotton	8	A
8446301020	For silk	8	A
8446301030	For towel	8	A
8446301090	Other	8	A
8446302010	For cotton	8	A
8446302020	For silk	8	A
8446302030	For towel	8	A
8446302090	Other	8	A
8446303010	For cotton	8	A
8446303020	For silk	8	A
8446303030	For towel	8	A
8446303090	Other	8	A
8446309010	For cotton	8	A
8446309020	For silk	8	A
8446309030	For towel	8	A
8446309090	Other	8	A
8447111000	Stocking knitting machines	8	A
8447119000	Other	8	A
8447120000	With cylinder diameter exceeding 165 mm	8	A
8447201010	Hand-knitting machines (including semi- automatic flat knitting	8	A

HSK 2015	Description	Base Rate	Staging Category
	machines)		
8447201020	Automatic flat knitting machines	8	A
8447201090	Other	8	A
8447202010	Raschel knitting machines	8	A
8447202020	Tricot knitting machines	8	A
8447202090	Other	8	A
8447209000	Other	8	A
8447901000	Lace machines	8	A
8447902010	Automatic embroidery machines	8	A
8447902090	Other	8	A
8447903000	Machines for making knotted net	8	A
8447909000	Other	8	A
8448111000	Dobbies	8	A
8448112000	Jacquards	8	A
8448113000	Card punching machines	8	A
8448119000	Other	8	A
8448191000	Warp beam stands or creels	8	A
8448192000	Automatic stop motions	8	A
8448193000	Warp tyers	8	A
8448199010	Auxiliary machines for making yarn (excluding cotton gin)	5	A
8448199090	Other	8	A
8448201000	Extruding nipples	5	A
8448209000	Other	5	A
8448310000	Card clothing	8	A
8448321000	For carding machine(excluding garnet wires)	5	A
8448329000	Other	8	A
8448331000	Spindle flyers	5	A
8448339010	Spindle	8	A
8448339020	Spinning ring	8	A
8448339030	Ring travellers	8	A
8448391000	Warp beams	8	A
8448399000	Other	8	A
8448420000	Reeds for looms, healds and heald- frames	8	A
8448491000	Shuttles	8	A
8448499000	Other	8	A
8448511000	Hosiery needles	8	A

HSK 2015	Description	Base Rate	Staging Category
8448512000	Needles for embroidery machines	8	A
8448513000	Needles for lace machines	8	A
8448519000	Other	8	A
8448590000	Other	8	A
8449001010	Machinery for making felt hats	8	A
8449001090	Other	8	A
8449002000	Blocks for making hats	8	A
8449009000	Parts	8	A
8450110000	Fully-automatic machines	8	A
8450120000	Other machines, with built-in centrifugal drier	8	A
8450190000	Other	8	A
8450200000	Machines, each of a dry linen capacity exceeding 10 kg	8	A
8450900000	Parts	8	A
8451100000	Dry-cleaning machines	8	A
8451210000	Each of a dry linen capacity not exceeding 10 kg	8	A
8451290000	Other	8	A
8451301000	Steam presses	8	A
8451309000	Other	8	A
8451401000	Washing machines	8	A
8451402000	Bleaching machines	8	A
8451403000	Dyeing machines	8	A
8451501000	Reeling, unreeling machines	8	A
8451502000	Cutting machines	8	A
8451509000	Other	8	A
8451801000	Heat treating machines	8	A
8451802000	Stentering machines	8	A
8451803000	Mercerising machines	8	A
8451809010	Shrinking machines	8	B
8451809020	Coating or impregnating machines	8	A
8451809030	Raising machines	8	A
8451809040	Padding machines	8	A
8451809090	Other	8	A
8451901000	Of dry cleaning machines	8	A
8451902000	Of drying machines	8	A
8451909000	Other	8	A
8452101010	For straight stitch	8	A

HSK 2015	Description	Base Rate	Staging Category
8452101020	For zigzag stitch	8	A
8452101030	Of free arm type	8	A
8452101090	Other	8	A
8452102000	Of manual type	8	A
8452211000	For manufacturing shoes	8	A
8452212000	For sewing sacks	8	A
8452213000	For sewing leather or other thick stuffs	8	A
8452214000	For sewing furs	8	A
8452219000	Other	8	A
8452291000	For manufacturing shoes	8	A
8452292000	For sewing sacks	8	A
8452293000	For sewing leather or other thick stuffs	8	A
8452294000	For sewing furs	8	A
8452299000	Other	8	A
8452300000	Sewing machine needles	8	A
8452901000	Furniture, bases and covers for sewing machines and parts thereof	8	A
8452909000	Other parts of sewing machines	8	A
8453101000	Machinery for preparing hides, skins or leather	8	A
8453102000	Machinery for tanning hides, skins or leather	8	A
8453103000	Machinery for working hides, skins or leather	8	A
8453201000	Machinery for making footwear	8	A
8453202000	Machinery for repairing footwear	8	A
8453800000	Other machinery	8	A
8453900000	Parts	8	A
8454100000	Converters	8	A
8454200000	Ingot moulds and ladles	8	A
8454301010	Die-casting machines	8	A
8454301090	Other	8	A
8454309000	Other	8	A
8454901000	Of converters	8	A
8454909000	Other	8	A
8455100000	Tube mills	8	A
8455210000	Hot or combination hot and cold	8	A
8455220000	Cold	8	A
8455301000	Of casting	8	A

HSK 2015	Description	Base Rate	Staging Category
8455302000	Of forging	8	A
8455309000	Other	8	A
8455900000	Other parts	8	A
8456103000	Operated by laser processes	8	A
8456109000	Other	8	A
8456200000	Operated by ultrasonic processes	8	A
8456301010	Wire-cut machine,operated by electro-discharge processes	8	A
8456301090	Other	8	A
8456309000	Other	8	A
8456901000	Water-jet cutting machines	8	A
8456909000	Other	8	A
8457101000	Of vertical type	8	A
8457102000	Of horizontal type	8	A
8457103000	Of double column type	8	A
8457109000	Other	8	A
8457200000	Unit construction machines (single station)	8	A
8457300000	Multi-station transfer machines	8	A
8458110000	Numerically controlled	8	A
8458190000	Other	8	A
8458910000	Numerically controlled	8	A
8458990000	Other	8	A
8459100000	Way-type unit head machines	8	A
8459210000	Numerically controlled	8	A
8459291000	Radial drilling machines	8	A
8459292000	Upright drilling machines	8	A
8459293000	Multi-spindle drilling machines	8	A
8459299000	Other	8	A
8459310000	Numerically controlled	8	A
8459390000	Other	8	A
8459401000	Jig boring machines	8	A
8459402000	Horizontal boring machines	8	A
8459409000	Other	8	A
8459510000	Numerically controlled	8	A
8459590000	Other	8	A
8459611000	Bed type milling machines	8	A
8459612000	Planing milling machines	8	A

HSK 2015	Description	Base Rate	Staging Category
8459619000	Other	8	A
8459691000	Bed type milling machines	8	A
8459692000	Planing milling machines	8	A
8459693000	Universal tool milling machines	8	A
8459694000	Profile milling machines	8	A
8459699000	Other	8	A
8459701000	Tapping machines	8	A
8459709000	Other threading machines	8	A
8460110000	Numerically controlled	8	A
8460190000	Other	8	A
8460211000	Cylindrical grinders	8	A
8460212000	Internal grinders	8	A
8460213000	Centerless grinders	8	A
8460214000	Profile grinders	8	A
8460219000	Other	8	A
8460291000	Cylindrical grinders	8	A
8460292000	Internal grinders	8	A
8460293000	Centerless grinders	8	A
8460294000	Profile grinders	8	A
8460299000	Other	8	A
8460310000	Numerically controlled	8	A
8460390000	Other	8	A
8460401000	Honing machines	8	A
8460402000	Lapping machines	8	A
8460900000	Other	8	A
8461200000	Shaping or slotting machines	8	A
8461300000	Broaching machines	8	A
8461401010	Numerically controlled	8	A
8461401090	Other	8	A
8461402000	Gear grinding or gear finishing machines	8	A
8461500000	Sawing or cutting-off machines	8	A
8461900000	Other	8	A
8462101000	Air hammer	8	A
8462109000	Other	8	A
8462210000	Numerically controlled	8	A
8462290000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8462310000	Numerically controlled	8	A
8462390000	Other	8	A
8462411000	Punching machines (including combined shearing machines)	8	A
8462412000	Notching machines	8	A
8462491000	Punching machines (including combined shearing machines)	8	A
8462492000	Notching machines	8	A
8462911000	Of the maximum pressure not more than 100 metric tons	8	A
8462912000	Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons	8	A
8462913000	Of the maximum pressure more than 300 metric tons, but not more than 1000 metric tons	8	A
8462914000	Of the maximum pressure more than 1000 metric tons	8	A
8462991010	Of the maximum pressure not more than 30 metric tons	8	A
8462991020	Of the maximum pressure more than 30 metric tons, but not more than 100 metric tons	8	A
8462991030	Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons	8	A
8462991040	Of the maximum pressure more than 300 metric tons, but not more than 600 metric tons	8	A
8462991050	Of the maximum pressure more than 600 metric tons, but not more than 1,500 metric tons	8	A
8462991090	Other	8	A
8462999000	Other	8	A
8463100000	Draw-benches for bars, tubes, profiles, wire or the like	8	A
8463200000	Thread rolling machines	8	A
8463300000	Machines for working wire	8	A
8463900000	Other	8	A
8464100000	Sawing machines	8	A
8464201000	For working optical or spectacle glass	8	A
8464202000	For working other glass	8	A
8464209000	Other	8	A
8464901000	Machine-tools for cold working glass	8	A
8464902000	Machine-tools for working concrete	8	A
8464903000	Machine-tools for working ceramics	8	A

HSK 2015	Description	Base Rate	Staging Category
8464909000	Other	8	A
8465101000	For working wood	8	A
8465109000	Other	8	A
8465911000	For working wood	8	A
8465919000	Other	8	A
8465921000	For working wood	8	A
8465929000	Other	8	A
8465931000	For working wood	8	A
8465939000	Other	8	A
8465941000	For working wood	8	A
8465949000	Other	8	A
8465951000	For working wood	8	A
8465959000	Other	8	A
8465961000	For working wood	8	A
8465969000	Other	8	A
8465991000	For working wood	8	A
8465999000	Other	8	A
8466100000	Tool holders and self-opening dieheads	8	A
8466201000	For aircrafts	8	A
8466209000	Other	8	A
8466300000	Dividing heads and other special attachments for machine-tools	8	A
8466910000	For machines of heading 84.64	8	A
8466920000	For machines of heading 84.65	8	A
8466930000	For machines of headings 84.56 to 84.61	8	A
8466940000	For machines of heading 84.62 or 84.63	8	A
8467111000	Rock drillers	8	A
8467112000	Screw drivers	8	A
8467113000	Grinders	8	A
8467114000	Impact wrench	8	A
8467115000	Drill	8	A
8467119000	Other	8	A
8467191000	Rock drillers	8	A
8467199000	Other	8	A
8467210000	Drills of all kinds	8	A
8467220000	Saws	8	A

HSK 2015	Description	Base Rate	Staging Category
8467290000	Other	8	A
8467810000	Chain saws	8	A
8467891010	Of subheading 8430.49 or 8479.10	0	A
8467891020	Of subheading 8479.89.9010, 8479.89.9030 or 8479.89.9091	8	A
8467891090	Other	8	A
8467899000	Other	8	A
8467910000	Of chain saws	8	A
8467920000	Of pneumatic tools	8	A
8467990000	Other	8	A
8468100000	Hand-held blow pipes	8	A
8468201000	Gas welding machines	8	A
8468202000	Gas automatic cutting machines	8	A
8468209000	Other	8	A
8468800000	Other machinery and apparatus	8	A
8468900000	Parts	8	A
8469001010	Word-processing machines	0	A
8469001020	Automatic typewriters	8	A
8469002000	Other typewriters, electric	8	A
8469003000	Other typewriters, non-electric	8	A
8470103010	Less than 17 digits	0	A
8470103020	Not less than 17 digits	0	A
8470104010	Of subheading 8472.90.9000	0	A
8470104090	Other	0	A
8470211000	Less than 17 digits	0	A
8470212000	Not less than 17 digits	0	A
8470290000	Other	0	A
8470300000	Other calculating machines	0	A
8470500000	Cash registers	0	A
8470901000	Postage-franking machines	0	A
8470902000	Ticket-issuing machines	0	A
8470903000	Accounting machines	0	A
8470909000	Other	0	A
8471300000	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	0	A
8471411000	Those of not less than 64bit in delivering data of CPU and of not	0	A

HSK 2015	Description	Base Rate	Staging Category
	less than 64mega byte in capacity of main memory storage		
8471412000	Those of not less than 32bit in delivering data of CPU and of not less than 16mega byte in capacity of main memory storage	0	A
8471419000	Other	0	A
8471491010	Those of not less than 64bit in delivering data of CPU and of not less than 64mega byte in capacity of main memory storage	0	A
8471491020	Those of not less than 32bit in delivering data of CPU and of not less than 16mega byte in capacity of main memory storage	0	A
8471491090	Other	0	A
8471499000	Other	0	A
8471501000	Those of not less than 64 bit in delivering data of CPU and of not less than 64 mega byte in capacity of main memory storage	0	A
8471502000	Those of not less than 32 bit in delivering data of CPU and of not less than 16 mega byte in capacity of main memory storage	0	A
8471509000	Other	0	A
8471601010	Character (mark) readers	0	A
8471601020	Key entry system	0	A
8471601030	Mouse	0	A
8471601040	Scanners	0	A
8471601090	Other	0	A
8471602000	Output units	0	A
8471603020	Videotex or teletex	0	A
8471603030	Voice input output devices	0	A
8471603090	Other	0	A
8471701000	Main storage units (RAM & ROM)	0	A
8471702010	Floppy disk drive	0	A
8471702020	Hard disk drive	0	A
8471702031	Compact disc drive	0	A
8471702032	Digital video disc drive	0	A
8471702033	Blu-ray disk drive	0	A
8471702039	Other	0	A
8471702090	Other	0	A
8471709000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
8471800000	Other units of automatic data processing machines	0	A
8471900000	Other	0	A
8472100000	Duplicating machines	8	A
8472301000	Letters sorting machines	8	A
8472302000	Machines for cancelling postage stamps	8	A
8472309000	Other	8	A
8472901010	Automatic banknote or coin dispensers	0	A
8472901020	Automatic banknote or coin receiving machines	0	A
8472901040	Automatic banknote or coin dispensing and receiving machines	0	A
8472901050	Coin-counting or wrapping machines	8	A
8472901090	Other	8	A
8472902000	Automatic sheet making machines for duplicating and printing	8	A
8472903000	Ticket-issuing machines	8	A
8472904000	Pencil-sharpening machines	8	A
8472905000	Paper shredders	8	A
8472906000	Addressing machines and address plate embossing machines	8	A
8472909000	Other	8	A
8473101000	Flat panel displays for word-processing machines(including LCD, EL(electro luminescence), plasma and other technologies)	0	A
8473102000	PCA(printed circuit assemblies) for word-processing machines, which consist of one or more printed circuits of heading 85.34	0	A
8473109000	Other	8	A
8473210000	Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	A
8473291000	Of machines of subheading 8470.30	0	A
8473293000	Of machines of subheading 8470.50	0	A
8473294000	Of machines of subheading 8470.90	0	A
8473301000	Magnetic head	0	A
8473302000	Main board, designed to be equipped with microprocessor unit	0	A
8473303000	Case for computer	0	A
8473304010	Sound Cards	0	A
8473304020	Video Cards	0	A
8473304030	Multimedia Cards	0	A

HSK 2015	Description	Base Rate	Staging Category
8473304050	Communication Interface Cards	0	A
8473304060	DRAM Modules	0	A
8473304090	Others	0	A
8473309010	Central processing unit(CPU) for computer, not classified in heading 85.42	0	A
8473309090	Other	0	A
8473401000	Flat panel displays for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090(including LCD, EL(electro luminescence), plasma and other technologies)	0	A
8473402000	PCA(printed circuit assemblies) for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090, which consist of one or more printed circuits of heading 85.34	0	A
8473409000	Other	8	A
8473501000	Suitable for use principally with the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	A
8473509000	Other	0	A
8474100000	Sorting, screening, separating or washing machines	0	A
8474201000	Of crushing or grinding capacity not exceeding 20 tons per hour	0	A
8474209000	Other	0	A
8474311000	Batcher plants	0	A
8474319000	Other	0	A
8474321000	Asphalt plants	0	A
8474329000	Other	0	A
8474390000	Other	0	A
8474801000	Machines for forming foundry moulds of sands	0	A
8474802000	Machinery for agglomerating, moulding or shaping	0	A
8474809000	Other	0	A
8474900000	Parts	0	A
8475100000	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	8	A
8475210000	Machines for making optical fibres and preforms thereof	8	A
8475291000	For the manufacture of plate glass	8	A
8475292000	For the manufacture of glass-bottle	8	A

HSK 2015	Description	Base Rate	Staging Category
8475299000	Other	8	A
8475901000	Of machines for the manufacture of plate glass	8	A
8475909000	Other	8	A
8476210000	Incorporating heating or refrigerating devices	8	A
8476290000	Other	8	A
8476811000	For selling foods	8	A
8476819000	Other	8	A
8476891000	For selling foods	8	A
8476893000	For selling cigarettes	8	A
8476894000	For money-changing	8	A
8476899000	Other	8	A
8476900000	Parts	8	A
8477101000	For rubber-industry	8	A
8477102000	For plastic-industry	8	A
8477201000	For rubber-industry	8	A
8477202000	For plastic-industry	8	A
8477300000	Blow moulding machines	8	A
8477400000	Vacuum moulding machines and other thermoforming machines	8	A
8477510000	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	8	A
8477590000	Other	8	A
8477800000	Other machinery	8	A
8477900000	Parts	8	A
8478100000	Machinery	8	A
8478900000	Parts	8	A
8479101000	Mortar or concrete spreading machines	0	A
8479102000	Other road making machines	0	A
8479109000	Others	0	A
8479200000	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	8	A
8479300000	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	8	A
8479400000	Rope or cable-making machines	8	A
8479501000	Of subheading 8479.81, 8479.82, 8479.89.9010, 8479.89.9030,	8	A

HSK 2015	Description	Base Rate	Staging Category
	8479.89.9040, 8479.89.9060 or 8479.89.9091		
8479502000	Of Subheading 8479.89.9080	8	A
8479509000	Other	8	A
8479600000	Evaporative air coolers	8	A
8479710000	Of a kind used in airports	8	A
8479790000	Other	8	A
8479811000	Metal scouring machines	8	A
8479812010	For the purpose of semiconductor manufacturing	3	A
8479812090	Other	8	A
8479813000	Winding machines	8	A
8479814000	Insulating or protective material covering machines	8	A
8479819000	Other	8	A
8479821000	Mixers	8	A
8479822000	Crushers and grinders	8	A
8479823000	Homogenisers	8	A
8479824000	Agitators	8	A
8479829000	Other	8	A
8479891010	Air purifiers (having functions of humidifying and dehumidifying)	8	A
8479891090	Other	8	A
8479899010	Presses or extruding machines	8	A
8479899020	Machines and appliances for ships or fishing industry	8	A
8479899030	Eyeletting or tubular rivetting machines	8	A
8479899040	Automatic magnetic tape assembling machines	8	A
8479899050	Coating machines	8	A
8479899060	Auto-door operators	8	A
8479899080	Automatic winding machines for fishing	8	A
8479899091	For vehicles of Chapter 87	8	A
8479899092	Surface mount machines for electronic parts	8	A
8479899099	Other	8	A
8479901010	Of air coolers (including parts of carcoolers)	8	A
8479901020	Of machines and mechanical appliances of the household type	8	A
8479901030	Of vehicles of Chapter 87	8	A
8479902000	Of those specified in subheading 8479.89.9080	8	A

HSK 2015	Description	Base Rate	Staging Category
8479903000	Of machines and mechanical appliances for making semi-conductor devices	8	A
8479904000	Of subheading 8479.7	8	A
8479909010	Of machinery for public works, building or the like	8	A
8479909020	Of machinery for the extraction or preparation of animal or fixed vegetable fats or oils	8	A
8479909030	Of rope or cable-making machines	8	A
8479909040	Of machines and appliances for treating metal	8	A
8479909050	Of mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	8	A
8479909060	Of presses or extruding machines	8	A
8479909070	Of machines and appliances of ships or fishing industry	8	A
8479909080	Of automatic magnetic tape assembling machines	8	A
8479909090	Other	8	A
8480100000	Moulding boxes for metal foundry	8	A
8480200000	Mould bases	8	A
8480300000	Moulding patterns	8	A
8480410000	Injection or compression types	8	A
8480490000	Other	8	A
8480500000	Moulds for glass	8	A
8480600000	Moulds for mineral materials	8	A
8480710000	Injection or compression types	8	A
8480790000	Other	8	A
8481100000	Pressure-reducing valves	8	A
8481201000	Valves for oleohydraulic transmissions	8	A
8481202000	Valves for pneumatic transmissions	8	A
8481300000	Check (nonreturn) valves	8	A
8481400000	Safety or relief valves	8	A
8481801010	Electrically operated	8	A
8481801020	Hydraulic pressure operated	8	A
8481801030	Other automatically controlled	8	A
8481801090	Other	8	A
8481802000	Taps, cocks and traps	8	A
8481809000	Other	8	A
8481901000	Actuators	8	A

HSK 2015	Description	Base Rate	Staging Category
8481909000	Other	8	A
8482102000	Of the inside diameter not exceeding 100 mm	13	A
8482109000	Other	8	A
8482200000	Tapered roller bearings, including cone and tapered roller assemblies	8	A
8482300000	Spherical roller bearings	8	A
8482400000	Needle roller bearings	8	A
8482500000	Other cylindrical roller bearings	8	A
8482800000	Other, including combined ball/roller bearings	8	A
8482910000	Balls, needles and rollers	8	A
8482990000	Other	8	A
8483101000	For aircrafts	3	A
8483109010	For vehicles of Chapter 87	8	A
8483109090	Other	8	A
8483201000	For aircrafts	3	A
8483209000	Other	8	A
8483301000	For aircrafts	3	A
8483309000	Other	8	A
8483401010	Roller screws	3	A
8483401090	Other	3	A
8483409010	Gear	8	A
8483409020	Gear boxes	8	A
8483409030	Automatic transmissions	8	A
8483409041	For vehicles of Chapter 87	8	A
8483409049	Other	8	A
8483409090	Other	8	A
8483501000	For aircrafts	8	A
8483509000	Other	8	A
8483601000	For aircrafts	3	A
8483602000	For wind-powered generators	5	A
8483609000	Other	8	A
8483901000	For aircrafts	3	A
8483902000	For wind-powered generators	5	A
8483909000	Other	8	A
8484101000	For vehicles of Chapter 87	8	A
8484109000	Other	8	A
8484200000	Mechanical seals	8	A

HSK 2015	Description	Base Rate	Staging Category
8484900000	Other	8	A
8486101000	Spin dryers by centrifugal process	0	A
8486102000	Apparatus for growing or pulling monocrystal boules	0	A
8486103011	Laser operated cutting machine	0	A
8486103019	Other	0	A
8486103020	Grinding or polishing machines for processing of wafer, including lapping machines	0	A
8486103090	Other	8	A
8486104011	Machines for working any material by removal of material in the production of semiconductor wafers	0	A
8486104019	Other	8	A
8486104021	Apparatus for stripping or cleaning wafers	0	A
8486104029	Other	8	A
8486105010	Resistance heated furnaces and ovens	0	A
8486105020	Furnaces and ovens functioning by induction or dielectric loss	0	A
8486105030	Other furnaces and ovens	0	A
8486109000	Other	8	A
8486201000	Spin dryers by centrifugal process	0	A
8486202100	Resistance heated furnaces and ovens	0	A
8486202210	For the manufacture of semiconductor devices on semiconductor wafers	0	A
8486202290	Other	8	A
8486202310	Apparatus for rapid heating of semiconductor wafers	0	A
8486202390	Other	0	A
8486203000	Ion implanters for doping semiconductor materials	0	A
8486204000	Machines for depositing membrane or sputtering metal on semiconductor wafers	0	A
8486205110	For semiconductor leads	0	A
8486205190	Other	8	A
8486205910	For semiconductor leads	0	A
8486205990	Other	8	A
8486206010	Direct write-on-semiconductor wafer apparatus	0	A
8486206020	Step and repeat aligners	0	A
8486206091	Laser operated apparatus	0	A

HSK 2015	Description	Base Rate	Staging Category
8486206099	Other	0	A
8486207000	Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers	0	A
8486208110	Laser cutters for cutting contacting tracks in semiconductor materials	0	A
8486208120	Machines for working any material by removal of material in the production of semiconductor wafers	0	A
8486208190	Other	8	A
8486208410	For dry-etching patterns on semiconductor materials	0	A
8486208420	Apparatus for stripping or cleaning semiconductor wafers	0	A
8486208490	Other	8	A
8486209110	Spraying appliances for etching, stripping or cleaning semiconductor wafers	0	A
8486209120	Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process	0	A
8486209190	Other	0	A
8486209200	Machines of coating and developing or stabilizing photoresist	0	A
8486209310	Grinding or polishing machines for processing of semiconductor wafer, including lapping machines	0	A
8486209321	Laser operated apparatus	0	A
8486209329	Other	0	A
8486209390	Other	8	A
8486209400	Machine for washing wafers, carrier or tube	0	A
8486209500	Machine for mounting tape on semiconductor wafers	0	A
8486209600	Machine for sawing semiconductor wafer into chips	0	A
8486209900	Other	8	A
8486301000	Apparatus for wet etching, developing, stripping or cleaning	0	A
8486302000	Apparatus for the projection or drawing of circuit patterns on sensitised flat panel display substrates	0	A
8486303010	Operated by laser or other light or photon beam processes	8	A
8486303020	Operated by ultrasonic processes	8	A
8486303030	Operated by electro-discharge processes	8	A
8486303042	Dry etchers for manufacturing	5	A

HSK 2015	Description	Base Rate	Staging Category
	organic light emitting diodes(OLED)		
8486303043	Other dry etchers	8	A
8486303049	Other	8	A
8486304010	Grinding or polishing machines	8	A
8486304090	Other	8	A
8486305011	For manufacturing organic light emitting diodes(OLED)	5	A
8486305019	Other	8	A
8486305020	Coating and developing machines	8	A
8486305041	Operated by physical method	5	A
8486305042	Operated by chemical method	5	A
8486305049	Other	8	A
8486305051	Operated by physical method	8	A
8486305052	Operated by chemical method	8	A
8486305059	Other	8	A
8486306010	Seal, Short, Spacer or Liquid crystal dispenser	8	A
8486306020	Scribing machines	8	A
8486306030	Panel assembler	8	A
8486306090	Other	8	A
8486307000	Centrifuges, including centrifugal dryers	8	A
8486308000	Mechanical appliances for projecting, dispersing or spraying liquids or powders	8	A
8486309020	Robots for making flat panel displays	8	A
8486309090	Other	8	A
8486401010	Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	0	A
8486401020	Focused ionic-beam milling machines for removing or repairing mask and reticle	0	A
8486401030	Machines of coating and developing or stabilizing photoresist	0	A
8486401040	Machines and apparatus for etching, cleaning or stripping mask and reticle	8	A
8486401090	Other	8	A
8486402010	Die attach apparatus, tape automated bonders, and wire bonders for assembly of semiconductors	0	A
8486402020	Machines for inserting or removing	8	A

HSK 2015	Description	Base Rate	Staging Category
	semiconductor devices		
8486402031	Encapsulation equipment for assembly of semiconductors	0	A
8486402039	Other	8	A
8486402040	Machines to attach solder ball on semiconductor circuit board or ceramic board	3	A
8486402050	Apparatus designed to bond or detach wafer on ceramic block	8	A
8486402070	Moulds for rubber or plastics of injection or compression types	0	A
8486402080	Machines for bonding semiconductor die, washing wafers, carrier or tube	0	A
8486402091	Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, for semiconductor leads, whether or not numerically controlled	0	A
8486402092	Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, other than semiconductor leads, whether or not numerically controlled	8	A
8486402093	Machines for forming connections(bump) on an entire wafer before dicing	8	A
8486402094	Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process, for projecting, dispersing or spraying liquids or powders	0	A
8486402095	Resistance heated electric furnaces and ovens	0	A
8486402099	Other	8	A
8486403010	Automated machines and apparatus for transport, handling and storage of semiconductor wafers, wafer cassettes, boxes and other material for semiconductor devices	0	A
8486403090	Other	0	A
8486901010	Of subheading 8486.10.1000, 8486.10.2000, 8486.10.3010, 8486.10.3020, 8486.10.4011, 8486.10.4021, 8486.10.5010, 8486.10.5020 or 8486.10.5030	0	A
8486901020	Of subheading 8486.10.3090, 8486.10.4019, 8486.10.4029 or 8486.10.9000	8	A
8486902010	Of subheading 8486.20.1000, 8486.20.2100, 8486.20.2210, 8486.20.2310, 8486.20.2390,	0	A

HSK 2015	Description	Base Rate	Staging Category
	8486.20.3000, 8486.20.4000, 8486.20.5110, 8486.20.5910, 8486.20.6010, 8486.20.6020, 8486.20.6090, 8486.20.7000, 8486.20.8110, 8486.20.8120, 8486.20.8410, 8486.20.8420, 8486.20.9110, 8486.20.9120, 8486.20.9190, 8486.20.9200, 8486.20.9310, 8486.20.9320, 8486.20.9400, 8486.20.9500 or 8486.20.9600		
8486902020	Of subheading 8486.20.2290, 8486.20.5190, 8486.20.5990, 8486.20.8190, 8486.20.8490, 8486.20.9390 or 8486.20.9900	8	A
8486903010	Of subheading 8486.30.1000 or 8486.30.2000	0	A
8486903020	Of subheading 8486.30.3010, 8486.30.3020, 8486.30.3030, 8486.30.3042, 8486.30.3043, 8486.30.3049, 8486.30.4010, 8486.30.4090, 8486.30.6020, 8486.30.7000, 8486.30.8000, 8486.30.9020 or 8486.30.9090	8	A
8486903030	Of subheading 8486.30.5011, 8486.30.5019, 8486.30.5020, 8486.30.5041, 8486.30.5042, 8486.30.5049, 8486.30.5051, 8486.30.5052, 8486.30.5059, 8486.30.6010, 8486.30.6030, or 8486.30.6090	8	A
8486904010	Of subheading 8486.40.1010, 8486.40.1020, 8486.40.1030, 8486.40.2010, 8486.40.2031, 8486.40.2070, 8486.40.2080, 8486.40.2091, 8486.40.2094, 8486.40.2095, 8486.40.3010, 8486.40.3090	0	A
8486904020	Of subheading 8486.40.1040, 8486.40.1090, 8486.40.2020, 8486.40.2039, 8486.40.2040, 8486.40.2050, 8486.40.2092, 8486.40.2093, 8486.40.2099	8	A
8487100000	Ships' or boats' propellers and blades therefor	8	A
8487901000	For vehicles of Chapter 87	8	A
8487909010	Oil seal rings	8	A
8487909090	Other	8	A
8501101000	DC motors	8	B
8501102000	AC motors	8	A
8501103000	Universal AC/DC motors	8	A
8501201000	Of an output exceeding 37.5 W, but not exceeding 100 W	8	A

HSK 2015	Description	Base Rate	Staging Category
8501202000	Of an output exceeding 100 W, but not exceeding 750 W	8	A
8501203000	Of an output exceeding 750 W	8	A
8501311010	Of an output not exceeding 100 W	8	A
8501311090	Other	8	A
8501312000	DC generators	8	A
8501321000	DC motors	8	A
8501322000	DC generators	8	A
8501331000	DC motors	8	B
8501332000	DC generators	8	A
8501341000	DC motors	8	A
8501342000	DC generators	8	A
8501401000	Of an output not exceeding 100 W	8	A
8501402000	Of an output exceeding 100 W but not exceeding 750 W	8	A
8501403000	Of an output exceeding 750 W but not exceeding 75 kW	8	A
8501404000	Of an output exceeding 75 kW	8	A
8501510000	Of an output not exceeding 750 W	8	A
8501520000	Of an output exceeding 750 W but not exceeding 75 kW	8	A
8501531000	Of an output not exceeding 375 kW	8	B
8501532000	Of an output exceeding 375 kW but not exceeding 1500 kW	8	B
8501534000	Of an output exceeding 1500 kW	8	A
8501611000	Of an output not exceeding 750 VA	8	A
8501612000	Of an output exceeding 750 VA but not exceeding 75 kVA	8	A
8501620000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	A
8501631000	Not less than an output equivalent to 400 kW	0	A
8501639000	Other	8	A
8501640000	Of an output exceeding 750 kVA	0	A
8502111000	Of an output not exceeding 750 VA	8	A
8502112000	Of an output exceeding 750 VA but not exceeding 75 kVA	8	A
8502120000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	A
8502131010	Not less than an output equivalent to 400 kW	0	A
8502131090	Other	8	A
8502132000	Of an output exceeding 750 kVA but not exceeding 3500 kVA	0	A
8502134000	Of an output exceeding 3500 kVA	0	A

HSK 2015	Description	Base Rate	Staging Category
8502201000	Of an output not exceeding 75 kVA	8	A
8502202000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	A
8502203010	Not less than an output equivalent to 400 kW	0	A
8502203090	Other	8	A
8502204000	Of an output exceeding 750 kVA	0	A
8502311000	Of an output not exceeding 75 kVA	8	A
8502312000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	A
8502313000	Of an output exceeding 375 kVA but not exceeding 750 kVA	8	A
8502314000	Of an output exceeding 750 kVA	8	A
8502391000	Of an output not exceeding 75 kVA	8	A
8502392000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	A
8502393000	Of an output exceeding 375 kVA but not exceeding 750 kVA	8	A
8502394000	Of an output exceeding 750 kVA	8	A
8502400000	Electric rotary converters	8	A
8503001000	Of motors	8	A
8503002010	For wind-powered generators	5	A
8503002090	Other	8	A
8503003000	Of rotary converters	8	A
8504101010	Rated at not more than 1 A	8	A
8504101020	Rated at more than 1 A but not more than 20 A	8	A
8504102000	Rated at more than 20 A but not more than 60 A	8	A
8504103000	Rated at more than 60 A	8	A
8504211000	Instrument transformers	8	A
8504219010	Having a power handling capacity not exceeding 100 kVA	8	A
8504219020	Having a power handling capacity exceeding 100 kVA but not exceeding 650 kVA	8	A
8504221000	Instrument transformers	8	A
8504229010	Having a power handling capacity exceeding 650 kVA but not exceeding 1,000 kVA	8	A
8504229020	Having a power handling capacity exceeding 1,000 kVA but not exceeding 5,000 kVA	8	A
8504229030	Having a power handling capacity exceeding 5,000 kVA but not exceeding 10,000 kVA	8	A
8504230000	Having a power handling capacity exceeding 10,000 kVA	8	A

HSK 2015	Description	Base Rate	Staging Category
8504311000	Instrument transformers	8	A
8504312000	Voltage regulators	8	A
8504319010	Having a power handling capacity not exceeding 100 VA	8	A
8504319020	Having a power handling capacity exceeding 100 VA but not exceeding 500 VA	8	A
8504319040	Having a power handling capacity exceeding 500 VA but not exceeding 1 kVA	8	A
8504321000	Instrument transformers	8	A
8504322000	Voltage regulators	8	A
8504329010	Having a power handling capacity exceeding 1 kVA but not exceeding 5 kVA	8	A
8504329020	Having a power handling capacity exceeding 5 kVA but not exceeding 16 kVA	8	A
8504331000	Instrument transformers	8	A
8504332000	Voltage regulators	8	A
8504339010	Having a power handling capacity exceeding 16 kVA but not exceeding 30 kVA	8	A
8504339020	Having a power handling capacity exceeding 30 kVA but not exceeding 100 kVA	8	A
8504339040	Having a power handling capacity exceeding 100 kVA but not exceeding 500 kVA	8	A
8504341000	Instrument transformers	8	A
8504342000	Voltage regulators	8	A
8504349010	Having a power handling capacity exceeding 500 kVA but not exceeding 2,000 kVA	8	A
8504349030	Having a power handling capacity exceeding 2,000 kVA	8	A
8504401010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504401090	Other	8	A
8504402011	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504402019	Other	8	A
8504402091	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504402099	Other	8	A
8504403010	For automatic data processing machines and units thereof, and	0	A

HSK 2015	Description	Base Rate	Staging Category
	telecommunication apparatus		
8504403090	Other	8	A
8504404010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504404090	Other	8	A
8504405010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504405090	Other	8	A
8504409011	For automatic data processing machines	0	A
8504409019	Other	0	A
8504409091	For telecommunication apparatus	0	A
8504409099	Other	8	A
8504501010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504501090	Other	8	A
8504502010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504502090	Other	8	A
8504509010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	A
8504509090	Other	8	A
8504901000	PCA(printed circuit assemblies) of subheadings 8504.40, 8504.50 which consist of one or more printed circuits of heading 85.34, for automatic data processing machines and units thereof and telecommunication apparatus	0	A
8504909000	Other	8	A
8505111000	Of alnico	8	A
8505119000	Other	8	A
8505191000	Of iron oxide	8	A
8505199000	Other	8	A
8505200000	Electro-magnetic couplings, clutches and brakes	8	A
8505901000	Electro-magnets	8	A
8505902000	Electro-magnetic or permanent magnet chucks, clamps, vices and similar work holders	8	A
8505903000	Electro-magnetic lifting heads	8	A
8505909000	Parts	8	A

HSK 2015	Description	Base Rate	Staging Category
8506101000	Manganese batteries	13	A
8506102000	Alkali manganese batteries	13	A
8506109000	Other	8	A
8506300000	Mercuric oxide	8	A
8506400000	Silver oxide	8	A
8506500000	Lithium	8	A
8506600000	Air-Zinc	8	A
8506801000	Zinc oxide	8	A
8506809000	Other	8	A
8506900000	Parts	8	A
8507100000	Lead-acid, of a kind used for starting piston engines	8	A
8507200000	Other lead-acid accumulators	8	A
8507300000	Nickel-cadmium	8	A
8507400000	Nickel-iron	8	A
8507500000	Nickel-metal hydride	8	A
8507600000	Lithium-ion	8	A
8507803000	Lithium polymer	8	A
8507809000	Other	8	A
8507901000	Separators	8	A
8507909000	Other	8	A
8508111000	Of robot type	8	A
8508119000	Other	8	A
8508192000	Of robot type	8	A
8508199000	Other	8	A
8508600000	Other vacuum cleaners	8	A
8508701000	Of subheading 8508.11.9000	8	A
8508702000	Of subheading 8508.19.9000 or 8508.60.0000	8	A
8508703000	Of subheading 8508.11.1000 or 8508.19.2000	8	A
8509400000	Food grinders and mixers; fruit or vegetable juice extractors	8	A
8509801000	Coffee grinders	8	A
8509802000	Ice grinders	8	A
8509803000	Floor polishers	8	A
8509804000	Kitchen waste disposers	8	A
8509809000	Other	8	A
8509900000	Parts	8	A

HSK 2015	Description	Base Rate	Staging Category
8510100000	Shavers	8	A
8510200000	Hair clippers	8	A
8510300000	Hair-removing appliances	8	A
8510901000	Of shavers	8	A
8510902000	Of hair clippers	8	A
8510903000	Of hair-removing appliances	8	A
8511101000	For aircrafts	3	A
8511109000	Other	8	A
8511201000	For aircrafts	3	A
8511209000	Other	8	A
8511301000	For aircrafts	3	A
8511309000	Other	8	A
8511401000	For aircrafts	3	A
8511409000	Other	8	A
8511501000	For aircrafts	3	A
8511509000	Other	8	A
8511801000	For aircraft	3	A
8511809000	Other	8	A
8511901000	For aircraft	3	A
8511909000	Other	8	A
8512101000	Of light-emitting diode (LED)	8	A
8512109000	Other	8	A
8512201010	Of light-emitting diode (LED)	8	A
8512201090	Other	8	A
8512202010	Of light-emitting diode (LED)	8	A
8512202090	Other	8	A
8512300000	Sound signalling equipment	8	A
8512400000	Windscreen wipers, defrosters and demisters	8	A
8512900000	Parts	8	A
8513101000	Safety lamps of a kind used in mining	8	A
8513102010	Of light-emitting diode (LED)	8	A
8513102090	Other	8	A
8513109010	Of light-emitting diode (LED)	8	A
8513109090	Other	8	A
8513900000	Parts	8	A
8514101000	For laboratory	8	A

HSK 2015	Description	Base Rate	Staging Category
8514102000	For metal industry	8	A
8514103000	For food industry	8	A
8514109000	Other	8	A
8514201000	For laboratory	8	A
8514202000	For metal industry	8	A
8514203000	For food industry	8	A
8514209000	Other	8	A
8514300000	Other furnaces and ovens	8	A
8514401000	For the purpose of semiconductor manufacturing	0	A
8514409000	Other	8	A
8514901000	For the purpose of semiconductor manufacturing	0	A
8514909000	Other	8	A
8515110000	Soldering irons and guns	8	A
8515190000	Other	8	A
8515211010	Of robot type	8	A
8515211090	Other	8	A
8515212010	Of robot type	8	A
8515212090	Other	8	A
8515213010	Of robot type	8	A
8515213090	Other	8	A
8515219010	Of robot type	8	A
8515219090	Other	8	A
8515291000	Spot welders	8	A
8515292000	Seam welders	8	A
8515293000	Butt welders	8	A
8515299000	Other	8	A
8515311010	Of robot type	8	A
8515311090	Other	8	A
8515319010	Of robot type	8	A
8515319090	Other	8	A
8515391000	AC arc welding machines and apparatus	8	A
8515399000	Other	8	A
8515801000	Ultrasonic machines	8	A
8515802000	Electron beam machines	8	A
8515803000	Laser operated machines	8	A
8515809000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8515901010	Of a laser operated welder	8	A
8515901090	Other	8	A
8515909000	Other	8	A
8516100000	Electric instantaneous or storage water heaters and immersion heaters	8	A
8516210000	Storage heating radiators	8	A
8516290000	Other	8	A
8516310000	Hair dryers	8	A
8516320000	Other hair-dressing apparatus	8	A
8516330000	Hand-drying apparatus	8	A
8516400000	Electric smoothing irons	8	A
8516500000	Microwave ovens	8	A
8516601000	Electrical ovens	8	A
8516602000	Electric rice cookers(including with constant warming function)	8	A
8516609000	Other	8	A
8516710000	Coffee or tea makers	8	A
8516720000	Toasters	8	A
8516791000	Electric jar	8	A
8516799000	Other	8	A
8516800000	Electric heating resistors	8	A
8516900000	Parts	8	A
8517110000	Line telephone sets with cordless handsets	0	A
8517121010	With digital broadcasting receiver	0	A
8517121090	Other	0	A
8517122010	With digital broadcasting receiver	0	A
8517122090	Other	0	A
8517123010	With digital broadcasting receiver	0	A
8517123090	Other	0	A
8517124010	With digital broadcasting receiver	0	A
8517124090	Other	0	A
8517129010	With digital broadcasting receiver	0	A
8517129090	Other	0	A
8517181000	Of push button type	0	A
8517189000	Other	0	A
8517611000	Base stations transceiver	0	A
8517619000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
8517621000	Teleprinters	0	A
8517622010	For public exchange	0	A
8517622020	For private exchange	0	A
8517622090	Other	0	A
8517623110	Terminal equipment	0	A
8517623120	Repeater	0	A
8517623190	Other	0	A
8517623210	Terminal equipment	0	A
8517623220	Repeater	0	A
8517623290	Other	0	A
8517623310	Optical repeater	0	A
8517623320	Optical terminal equipment	0	A
8517623390	Other	0	A
8517623410	Analog to digital, digital to analog converter	0	A
8517623420	Codec (coder and decoder)	0	A
8517623430	Modem (including modem card)	0	A
8517623490	Other	0	A
8517623510	FDM (frequency division modulation) type	0	A
8517623520	TDM (time division modulation) type	0	A
8517623590	Other	0	A
8517623900	Other	0	A
8517624010	Key-phone	0	A
8517624020	Picture telegraphic apparatus	0	A
8517624090	Other	0	A
8517625000	Transmission apparatus for radio-telephony, radio-telegraphy	0	A
8517626010	Printing telegraphic apparatus	0	A
8517626020	Picture telegraphic apparatus	0	A
8517626031	Walkie-talkie sets	0	A
8517626039	Other	0	A
8517626040	Facsimile transmission equipments	0	A
8517626050	Switching apparatus for radio telecommunication	0	A
8517626060	Repeater for radio telecommunication	0	A
8517626090	Other	0	A
8517627000	Other units of automatic data processing machines	0	A

HSK 2015	Description	Base Rate	Staging Category
8517629000	Other	0	A
8517691100	HF (high frequency), MF (medium frequency) or LF (low frequency) receiving apparatus	8	A
8517691211	Portable receivers for calling alerting or paging	0	A
8517691219	Other	8	A
8517691290	Other	8	A
8517691900	Other	8	A
8517692000	Videophones	0	A
8517699000	Other	0	A
8517701010	Of line telephone sets	0	A
8517701021	Key pads	0	A
8517701022	Cases	0	A
8517701029	Other	0	A
8517701090	Other	0	A
8517702000	Of subheading 8517.61	0	A
8517703010	Of teleprinters	0	A
8517703021	Of public exchange	0	A
8517703022	Of private exchange	0	A
8517703029	Other	0	A
8517703031	Of co-axial cable carrier equipment	0	A
8517703032	Of optical fibre transmission system	0	A
8517703039	Other	0	A
8517703041	Of picture telegraphic apparatus	0	A
8517703049	Other	0	A
8517703050	Of transmission apparatus for radio-telephony, radio-telegraphy	0	A
8517703060	Transmission apparatus incorporating reception apparatus for radio-telephony, radio-telegraphy other than subheading 8517.70.10	0	A
8517703070	Other units of automatic data processing machines	0	A
8517703090	Other	0	A
8517704011	Of portable receiver for calling, alerting or paging	0	A
8517704019	Other	8	A
8517704020	Of videophones	0	A
8517704090	Other	8	A
8518101000	Microphones having a frequency range of 300 Hz to 3.4KHz with a	0	A

HSK 2015	Description	Base Rate	Staging Category
	diameter of not exceeding 10mm and a height not exceeding 3 mm, for telecommunication use		
8518109000	Other	8	A
8518210000	Single loudspeakers, mounted in their enclosures	8	A
8518220000	Multiple loudspeakers, mounted in the same enclosure	8	A
8518291000	For telecommunication use, (without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter of not exceeding 50 mm)	0	A
8518299000	Other	8	A
8518304000	Line telephone handsets	0	A
8518309000	Other	8	A
8518400000	Audio-frequency electric amplifiers	8	A
8518500000	Electric sound amplifier sets	8	A
8518901000	PCA(printed circuit assemblies) of subheadings 8518.10.1000, 8518.29.1000	0	A
8518909000	Other	8	A
8519201000	Coin- or disc-operated record-players, not incorporating a sound recording device	8	A
8519209000	Other, not incorporating a sound recording device	8	A
8519301000	With automatic record changing mechanism	8	A
8519309000	Other	8	A
8519500000	Telephone answering machines	0	A
8519811000	Transcribing machines, not incorporating a sound recording device	8	A
8519812100	Cassette-players, as defined in Subheading Note 1 to Chapter 85	8	A
8519812210	For vehicles	8	A
8519812220	Of portable type, other than as defined in Subheading Notes 1 to Chapter 85	8	A
8519812290	Other	8	A
8519812310	For vehicles	8	A
8519812320	Of portable type	8	A
8519812390	Other	8	A
8519812900	Other	8	A
8519813000	Dictating machines not capable of operating without an external source of power	8	A

HSK 2015	Description	Base Rate	Staging Category
8519814111	For vehicles	8	A
8519814112	Of portable type	8	A
8519814119	Other	8	A
8519814190	Other	8	A
8519814210	For vehicles	8	A
8519814220	Of portable type	8	A
8519814290	Other	8	A
8519814310	Of reel type	8	A
8519814390	Other	8	A
8519815010	Of reel type	8	A
8519815020	Of disc type	8	A
8519815030	Cassette-type	8	A
8519815090	Other	8	A
8519819000	Other sound recording apparatus, whether or not incorporating a sound reproducing device	8	A
8519891010	Without loudspeaker	8	A
8519891090	Other	8	A
8519892000	Transcribing machines, not incorporating a sound recording device	8	A
8519893000	Decks, whether or not incorporating a sound reproducing device	8	A
8519899010	Other sound reproducing apparatus, not incorporating a sound recording device	8	A
8519899020	Other sound recording apparatus, whether or not incorporating a sound reproducing device	8	A
8521101000	Of a width exceeding 12.7 mm	8	A
8521102000	Of a width not exceeding 12.7 mm	8	A
8521901000	Of disc type	8	A
8521909000	Other	8	A
8522100000	Pick-up cartridges	8	A
8522901010	For audio recording	8	A
8522901020	For video recording	8	A
8522901090	Other	8	A
8522902000	Laser pick-up	8	A
8522909010	Flat panel displays(including LCD, EL(electro luminescence), plasma and other technologies)for telephone answering machines	0	A
8522909020	PCA(printed circuit assemblies) of telephone answering machines,	0	A

HSK 2015	Description	Base Rate	Staging Category
	which consist of one or more printed circuits of heading 85.34		
8522909090	Other	8	A
8523210000	Cards incorporating a magnetic stripe, whether or not recording	8	A
8523291110	Of a width not exceeding 4 mm	0	A
8523291120	Of a width exceeding 4 mm but not exceeding 6.5 mm	0	A
8523291130	Of a width exceeding 6.5 mm	0	A
8523291210	Floppy discs	0	A
8523291290	Other	0	A
8523291900	Other	0	A
8523292111	Containing computer software	0	A
8523292119	Other	0	A
8523292121	Containing computer software	0	A
8523292129	Other	0	A
8523292131	Containing computer software	0	A
8523292139	Other	0	A
8523292211	Those recorded video	8	A
8523292219	Other	8	A
8523292221	Those recorded video	8	A
8523292229	Other	8	A
8523292231	Those recorded video	20won/min(at standard speed)	A
8523292239	Other	8	A
8523292911	Containing computer software	0	A
8523292919	Other	0	A
8523292991	Those recorded video	8	A
8523292992	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	A
8523292999	Other	8	A
8523410000	Unrecorded	0	A
8523491011	Containing computer software	0	A
8523491019	Other	0	A
8523491020	For reproducing sound only	8	A
8523491031	For reproducing representations of instructions, data, sound, and	0	A

HSK 2015	Description	Base Rate	Staging Category
	image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine		
8523491039	Other	8	A
8523499011	Containing computer software	0	A
8523499019	Other	0	A
8523499091	Those recorded video	8	A
8523499092	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	A
8523499099	Other	8	A
8523511000	Unrecorded media	0	A
8523512110	Containing computer software	0	A
8523512190	Other	0	A
8523512910	Those recorded video	8	A
8523512920	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	A
8523512990	Other	8	A
8523521000	Cards incorporating an electronic integrated circuit and parts thereof	0	A
8523529000	Other and parts thereof	8	A
8523591000	Unrecorded media	0	A
8523592110	Containing computer software	0	A
8523592190	Other	0	A
8523592910	Those recorded video	8	A
8523592920	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	A
8523592990	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8523593000	Proximity cards and tags	0	A
8523801000	Unrecorded media	0	A
8523802100	Gramophone records	8	A
8523802210	Containing computer software	0	A
8523802290	Other	0	A
8523802910	Those recorded video	8	A
8523802920	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	A
8523802990	Other	8	A
8525501000	Radio-broadcasting apparatus	8	A
8525502000	Television transmission apparatus	8	A
8525509000	Other	8	A
8525601000	Radio-broadcasting apparatus	0	A
8525602000	Television transmission apparatus	0	A
8525609000	Other	0	A
8525801010	For video tape recorder	8	A
8525801020	For monitor television	8	A
8525801090	Other	8	A
8525802010	Still image video cameras	0	A
8525802090	Other	0	A
8525803000	Video camera recorders	0	A
8526101000	For aircrafts	8	A
8526109000	Other	8	A
8526911010	For aircrafts	8	A
8526911090	Other	8	A
8526912010	For aircrafts	8	A
8526912090	Other	8	A
8526913010	For aircrafts	8	A
8526913020	For vehicles	8	A
8526913090	Other	8	A
8526914000	Loran receivers	8	A
8526919010	For aircrafts	8	A
8526919020	For vehicles	8	A

HSK 2015	Description	Base Rate	Staging Category
8526919090	Other	8	A
8526920000	Radio remote control apparatus	8	A
8527120000	Pocket-size radio cassette-players	8	A
8527131000	Of cassette-type	8	A
8527132000	Of disc type	8	A
8527133000	Combined with Cassette-type and disc type	8	A
8527139000	Other	8	A
8527190000	Other	8	A
8527211000	Of cassette-type	8	A
8527212000	Of disc type	8	A
8527213000	Combined with Cassette-type and disc type	8	A
8527219000	Other	8	A
8527290000	Other	8	A
8527911010	Of cassette-type	8	A
8527911020	Of disc type	8	A
8527911030	Combined with Cassette-type and disc type	8	A
8527911090	Other	8	A
8527919000	Other	8	A
8527920000	Not combined with sound recording or reproducing apparatus but combined with a clock	8	A
8527990000	Other	8	A
8528410000	Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	A
8528491010	Television monitors specially manufactured for medical purpose	8	A
8528491090	Other	8	A
8528492010	Television monitors specially manufactured for medical purpose	8	A
8528492090	Other	8	A
8528511000	LCD(liquid crystal display) monitor	0	A
8528519000	Other	0	A
8528591010	Television monitors specially manufactured for medical purpose	8	A
8528591090	Other	8	A
8528592010	Television monitors specially manufactured for medical purpose	8	A
8528592090	Other	8	A
8528610000	Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	A

HSK 2015	Description	Base Rate	Staging Category
8528690000	Other	8	A
8528711010	Colour	8	A
8528711020	Black and white or other monochrome	8	A
8528712020	With a bilateral-communication function	8	A
8528712090	Other	8	A
8528719010	Colour	8	A
8528719020	Black and white or other monochrome	8	A
8528721010	Of analog	8	A
8528721020	Of digital	8	A
8528722010	Of analog	8	A
8528722020	Of digital	8	A
8528723010	Of analog	8	A
8528723020	Of digital	8	A
8528724010	Of analog	8	A
8528724020	Of digital	8	A
8528725010	Of analog	8	A
8528725020	Of digital	8	A
8528729000	Other	8	A
8528731000	Of the length of fluorescent screen of braun tube under 37 cm in diagonal line	8	A
8528732000	Of the length of fluorescent screen of braun tube not less than 37 cm but under 45.72 cm in diagonal line	8	A
8528733000	Of the length of fluorescent screen of braun tube not less than 45.72 cm in diagonal line	8	A
8528739000	Other	8	A
8529101000	For radar apparatus	8	A
8529109100	For radio navigational aid or radio remote control apparatus	8	A
8529109210	For receiving from satellites	8	A
8529109290	Other	8	A
8529109300	Of a kind used with apparatus for radiotelephony and radiotelegraphy	0	A
8529109900	Other	8	A
8529901000	Of radar apparatus	8	A
8529909100	Of radio navigational aid or radio remote control apparatus	8	A
8529909200	Of transmission apparatus for radio-broadcasting or television	8	A
8529909400	Of radio-broadcast receivers	8	A

HSK 2015	Description	Base Rate	Staging Category
8529909500	Of television cameras	8	B
8529909610	Tuner for colour	8	A
8529909620	Tuner for black and white or monochrome	8	A
8529909630	Screen for video projector	8	A
8529909641	For plasma display panel type	8	B
8529909642	For liquid cristal display (LCD) type	8	A
8529909643	For organic light emitting display (OLED) type	8	A
8529909649	Other	8	A
8529909650	Other parts for black and white or monochrome	8	A
8529909910	Of transmission apparatus incorporating reception apparatus or digital cameras (including digital still image video cameras)	0	A
8529909920	Of subheading 8528.51, 8528.41.0000 or 8528.61.0000	0	A
8529909990	Other	8	A
8530101010	For ground equipment	8	A
8530101090	Other	8	A
8530109000	Other	8	A
8530800000	Other equipment	8	A
8530900000	Parts	8	A
8531101000	Burglar alarms	8	A
8531102000	Fire alarms	8	A
8531103000	Gas alarms	8	A
8531104000	Electric bells	8	A
8531105000	Sirens	8	A
8531109000	Other sound or signalling apparatus	8	A
8531201010	Of mobile telephones for cellular networks	0	A
8531201090	Other	0	A
8531202000	Indicator panels incorporating light emitting diodes (LED)	0	A
8531801010	Of mobile telephones for cellular networks	8	A
8531801090	Other	8	A
8531809000	Other	8	A
8531901000	Of subheading 8531.10	8	A
8531902000	Of subheading 8531.20	0	A
8531909000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8532100000	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	0	A
8532210000	Tantalum	0	A
8532220000	Aluminium electrolytic	0	A
8532230000	Ceramic dielectric, single layer	0	A
8532240000	Ceramic dielectric, multilayer	0	A
8532250000	Dielectric of paper or plastics	0	A
8532290000	Other	0	A
8532301000	Variable polyethylene capacitors	0	A
8532309000	Other	0	A
8532901000	Of fixed capacitors	0	A
8532902000	Of variable capacitors	0	A
8532909000	Other	0	A
8533100000	Fixed carbon resistors, composition or film types	0	A
8533211000	Of chip-type	0	A
8533219000	Other	0	A
8533291000	Of chip-type	0	A
8533299000	Other	0	A
8533310000	For a power handling capacity not exceeding 20 W	0	A
8533390000	Other	0	A
8533401000	Variable carbon resistors	0	A
8533402000	Thermistor	0	A
8533403000	Varistor	0	A
8533409000	Other	0	A
8533901000	Of variable resistors	0	A
8533909000	Other	0	A
8534001000	Obtained by forming with passive elements (inductances, resistors and capacitors)	0	A
8534002000	Of tape type or obtained by forming with circuits which function as lead frames	0	A
8534009000	Other	0	A
8535100000	Fuses	8	A
8535211000	Rated at less than 7.25 kV	8	A
8535212000	Rated at 7.25 kV and more but less than 72.5 kV	8	A
8535291000	Rated at less than 200 kV	8	A

HSK 2015	Description	Base Rate	Staging Category
8535292000	Rated at 200 kV and more	8	A
8535301000	Rated at less than 7.25 kV	8	A
8535302000	Rated at 7.25 kV and more but less than 72.5 kV	8	A
8535303000	Rated at 72.5 kV and more but less than 200 kV	8	A
8535304000	Rated at 200 kV and more	8	A
8535400000	Lightning arresters, voltage limiters and surge suppressors	8	A
8535901000	Connector	8	A
8535902000	Electrical terminal	8	A
8535909000	Other	8	A
8536101000	Of tube-type	8	A
8536109000	Other	8	A
8536200000	Automatic circuit breakers	8	A
8536300000	Other apparatus for protecting electrical circuits	8	A
8536410000	For a voltage not exceeding 60 V	8	A
8536490000	Other	8	A
8536501000	Rotary type	8	A
8536502000	Push-button type	8	A
8536503000	Micro-type	8	A
8536504000	Of magnet switches (including magnetic contactors)	8	A
8536509010	Electromechanical snap-action switches for a current not exceeding 11 A	0	A
8536509020	Electronic AC switches consisting of optically coupled input and output circuits (Insulated thyristor AC switches)	0	A
8536509030	Of temperature protected, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1,000 V	0	A
8536509090	Other	8	A
8536610000	Lamp-holders	8	A
8536691000	For co-axial cables and printed circuits	0	A
8536699000	Other	8	B
8536701000	Of plastics	6.5	B
8536702000	Of ceramic wares for laboratory, chemical or other technical uses	8	A
8536703010	Cast, moulded, stamped or forged, but not further worked	0	A
8536703090	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8536901000	Junction boxes	0	A
8536909010	Connection and contact elements for wires or cables	0	A
8536909090	Other	8	A
8537101000	Switch boards	8	A
8537102000	Control panels	8	A
8537109000	Other	8	A
8537201000	Switch boards	8	A
8537202000	Control panels	8	A
8537209000	Other	8	A
8538100000	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	8	A
8538901000	Of switches	8	A
8538902000	Of automatic circuit breakers	8	A
8538903000	Of relays	8	A
8538904000	Of control panels	8	A
8538909000	Other	8	B
8539100000	Sealed beam lamp units	8	A
8539210000	Tungsten halogen	8	A
8539221000	Incandescent lamps	8	A
8539222000	Decoration lamps	8	A
8539223000	Beam lamps	8	A
8539224000	Attracting fish lamps	8	A
8539229000	Other	8	A
8539290000	Other	8	A
8539310000	Fluorescent, hot cathode	8	A
8539321000	Mercury lamps	8	A
8539322000	Sodium vapour lamps	8	A
8539323000	Metal halide lamps	8	A
8539391000	Cold cathode fluorescent lamp(CCFL)	8	A
8539399000	Other	8	A
8539410000	Arc lamps	8	A
8539491010	Of machines and mechanical appliances for making semiconductor devices	3	A
8539491090	Other	8	A
8539492000	Infra-red lamps	8	A

HSK 2015	Description	Base Rate	Staging Category
8539901000	Of filament lamps	8	A
8539902000	Of discharge lamps	8	A
8539909000	Other	8	A
8540110000	Colour	8	A
8540120000	Monochrome	8	A
8540201000	Television camera tubes	8	A
8540209000	Other	8	A
8540401000	Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	8	A
8540402000	Data/graphic display tubes, monochrome	8	A
8540601000	Colour	8	A
8540609000	Other	8	A
8540710000	Magnetrons	8	A
8540791000	Klystrons	8	A
8540799000	Other	8	A
8540810000	Receiver or amplifier valves and tubes	8	A
8540891000	Thermionic valves and tubes for transmitters	8	A
8540892000	Discharge tubes	8	A
8540893000	Digitron	8	A
8540899000	Other	8	A
8540911000	Deflection coils	8	A
8540912000	Electron guns	8	A
8540913000	Shadow mask	8	A
8540919000	Other	8	A
8540990000	Other	8	A
8541101000	Chips, dice and wafers not yet cut into chips	0	A
8541109000	Other	0	A
8541211000	Chips, dice and wafers not yet cut into chips	0	A
8541219000	Other	0	A
8541291000	Chips, dice and wafers not yet cut into chips	0	A
8541299000	Other	0	A
8541301000	Chips, dice and wafers not yet cut into chips	0	A
8541302000	Thyristors	0	A
8541303000	Diacs	0	A

HSK 2015	Description	Base Rate	Staging Category
8541304000	Triacs	0	A
8541401000	Chips, dice and wafers not yet cut into chips	0	A
8541402010	Laser devices	0	A
8541402090	Other	0	A
8541409010	Photovoltaic cells	0	A
8541409020	Photovoltaic cells (photovoltaic cells, including solar cells, photodiodes, photocouples and photorelays)	0	A
8541409030	Charge coupled devices (CCD)	0	A
8541409090	Other	0	A
8541501000	Chips, dice and wafers not yet cut into chips	0	A
8541502000	Rectifier devices	0	A
8541509000	Other	0	A
8541601000	Crystal vibrator	0	A
8541609000	Other	0	A
8541902000	Of diodes	0	A
8541903000	Of transistors	0	A
8541909000	Other	0	A
8542311000	Monolithic integrated circuits	0	A
8542312000	Hybrid integrated circuits	0	A
8542313000	Multichip integrated circuits	0	A
8542321010	DRAM (Dynamic random access memory)	0	A
8542321020	SRAM (Static random access memory)	0	A
8542321030	Flash memory	0	A
8542321090	Other	0	A
8542322000	Hybrid integrated circuits	0	A
8542323000	Multichip integrated circuits	0	A
8542331000	Monolithic integrated circuits	0	A
8542332000	Hybrid integrated circuits	0	A
8542333000	Multichip integrated circuits	0	A
8542391000	Monolithic integrated circuits	0	A
8542392000	Hybrid integrated circuits	0	A
8542393000	Multichip integrated circuits	0	A
8542901000	Of monolithic integrated circuits	0	A
8542902000	Of hybrid integrated circuits	0	A
8542903000	Of multichip integrated circuits	0	A

HSK 2015	Description	Base Rate	Staging Category
8543100000	Particle accelerators	8	A
8543200000	Signal generators	8	A
8543300000	Machines and apparatus for electroplating, electrolysis or electrophoresis	8	A
8543701000	Electric fence energisers	8	A
8543702010	Medicated water electrolysis apparatus	8	A
8543702020	Electrical beauty appliances	8	A
8543702030	Audio mixers	8	A
8543702040	Equalizers	8	A
8543702050	Ozon generator	8	A
8543702090	Other	8	A
8543703000	Electrical machines with translation or dictionary functions	0	A
8543704010	Of containing solutions with nicotine	8	A
8543704090	Other	8	A
8543709010	High frequency amplifiers	8	A
8543709020	Detectors, including optical sensor	8	A
8543709030	Electrical nerve stimulation (T.E.N.S)	0	A
8543709090	Other	8	B
8543901000	Electronic microassemblies	0	A
8543909011	Organic light emitting diodes(OLED)	0	A
8543909019	Other	0	A
8543909020	PCA(printed circuit assemblies) for electrical machines with translation or dictionary functions, which consist of one or more printed circuits of heading 85.34	0	A
8543909090	Other	8	A
8544111000	Insulating lacquer or enamel insulated	8	A
8544119000	Other	8	A
8544190000	Other	8	A
8544200000	Co-axial cable and other co-axial electric conductors	8	B
8544300000	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	8	B
8544421010	Of a kind used for telecommunications	0	A
8544421090	Other	8	B
8544422010	Of a kind used for telecommunications	0	A

HSK 2015	Description	Base Rate	Staging Category
8544422090	Other	8	B
8544429010	Of a kind used for telecommunications	0	A
8544429090	Other	8	B
8544491011	For a voltage not exceeding 80 V	0	A
8544491012	For a voltage exceeding 80V but not exceeding 1,000 V	8	B
8544491090	Other	8	B
8544492011	For a voltage not exceeding 80 V	0	A
8544492012	For a voltage exceeding 80 V but not exceeding 1,000 V	8	B
8544492090	Other	8	B
8544499011	For a voltage not exceeding 80 V	0	A
8544499012	For a voltage exceeding 80 V but not exceeding 1,000 V	8	B
8544499090	Other	8	B
8544601010	Plastic insulated wire	8	A
8544601090	Other	8	A
8544602010	Plastic insulated wire	8	A
8544602090	Other	8	A
8544603010	Plastic insulated wire	8	A
8544603090	Other	8	A
8544700000	Optical fibre cables	0	A
8545110000	Of a kind used for furnaces	5	A
8545190000	Other	5	A
8545200000	Brushes	8	A
8545901000	Carbon rod	8	A
8545909000	Other	8	A
8546101000	Rated at not more than 1,000 V	8	A
8546102000	Rated at more than 1,000 V	8	A
8546201000	Rated at not more than 1,000 V	8	A
8546202000	Rated at more than 1,000 V but not more than 10 kV	8	A
8546203000	Rated at more than 10 kV but not more than 100 kV	8	A
8546204000	Rated at more than 100 kV but not more than 300 kV	8	A
8546205000	Rated at more than 300 kV	8	A
8546901000	Artificial plastic insulators	8	A
8546909000	Other	8	A
8547100000	Insulating fittings of ceramics	8	A

HSK 2015	Description	Base Rate	Staging Category
8547200000	Insulating fittings of plastics	8	A
8547900000	Other	8	A
8548101000	Of subheading 3824.90	6.5	A
8548102000	Of subheading 7204.21, 7204.29, 7204.30 or 7204.49	0	A
8548103000	Of subheading 7404.00	0	A
8548104010	Of subheading 7503.00	0	A
8548104020	Of subheading 7902.00	0	A
8548105000	Of subheading 7802.00	0	A
8548106010	Of subheading 8107.30	3	A
8548106020	Of subheading 8111.00	3	A
8548107000	Of subheading 8506.10, 8506.30, 8506.40, 8506.50, 8506.60 or 8506.80	8	A
8548109000	Other	8	A
8548901000	Electronic microassemblies	0	A
8548909000	Other	8	A
8601100000	Powered from an external source of electricity	5	A
8601200000	Powered by electric accumulators	5	A
8602100000	Diesel-electric locomotives	0	A
8602900000	Other	0	A
8603101000	Coaches	5	A
8603102000	Vans and trucks	5	A
8603901000	Coaches	5	A
8603902000	Vans and trucks	5	A
8604001000	Workshops	5	A
8604002000	Cranes	5	A
8604003000	Testing coaches	5	A
8604004000	Track inspection vehicles	5	A
8604009000	Other	5	A
8605001010	Sleeping cars	5	A
8605001090	Other	5	A
8605002000	Luggage vans	5	A
8605003000	Travelling post office coaches	5	A
8605004000	Hospital coaches	5	A
8605009000	Other	5	A
8606100000	Tank wagons and the like	0	A
8606300000	Self-discharging vans and wagons, other than those of subheading	0	A

HSK 2015	Description	Base Rate	Staging Category
	8606.10.		
8606911000	Insulated or refrigerated vans and wagons, other than those of subheading 8606.10	0	A
8606919000	Other	0	A
8606920000	Open, with non-removable sides of a height exceeding 60 cm	0	A
8606990000	Other	0	A
8607110000	Driving bogies and bissel-bogies	5	A
8607120000	Other bogies and bissel-bogies	5	A
8607191000	Axles	5	A
8607192000	Wheels	5	A
8607193000	Pair of axle and wheel	5	A
8607199000	Other	5	A
8607210000	Air brakes and parts thereof	5	A
8607290000	Other	5	A
8607301000	Hooks	5	A
8607302000	Coupling device	5	A
8607303000	Buffers	5	A
8607309000	Other	5	A
8607910000	Of locomotives	5	A
8607990000	Other	5	A
8608001000	Railway or tramway track fixtures and fittings	8	A
8608002000	Mechanical signalling, safety or traffic control equipment	8	A
8608009000	Parts	8	A
8609001000	For the transport of fluids	0	A
8609002000	For the transport of compressed gas	0	A
8609003000	For the transport of ordinary goods and material	0	A
8609004000	For the transport of live animals	0	A
8609005000	Of freezer and refrigerator	0	A
8609009000	Other	0	A
8701100000	Pedestrian controlled tractors	8	A
8701201000	New	8	A
8701202000	Used	8	A
8701300000	Track-laying tractors	0	A
8701901010	New	8	A
8701901020	Used	8	A

HSK 2015	Description	Base Rate	Staging Category
8701909110	Of less than 50HP	0	A
8701909190	Other	0	A
8701909900	Other	8	A
8702101010	New	10	A
8702101020	Used	10	A
8702102010	New	10	A
8702102020	Used	10	A
8702103010	New	10	A
8702103020	Used	10	A
8702901010	New	10	A
8702901020	Used	10	A
8702902010	New	10	A
8702902020	Used	10	A
8702903010	New	10	A
8702903020	Used	10	A
8703101000	For travelling on snow	8	A
8703102000	Golf cars	8	A
8703109000	Other	8	A
8703217000	New	8	A
8703218000	Used	8	A
8703227000	New	8	A
8703228000	Used	8	A
8703231010	New	8	A
8703231020	Used	8	A
8703239010	New	8	A
8703239020	Used	8	A
8703241010	New	8	A
8703241020	Used	8	A
8703249010	New	8	A
8703249020	Used	8	A
8703317000	New	8	A
8703318000	Used	8	A
8703321010	New	8	A
8703321020	Used	8	A
8703329010	New	8	A
8703329020	Used	8	A
8703337000	New	8	A

HSK 2015	Description	Base Rate	Staging Category
8703338000	Used	8	A
8703907000	Electric vehicle	8	A
8703909000	Other	8	A
8704100000	Dumpers designed for off-highway use	0	A
8704211010	New	10	A
8704211020	Used	10	A
8704219010	Freezer and refrigerator vehicles	10	A
8704219020	Tank lorries	10	A
8704219090	Other	10	A
8704221011	New	10	A
8704221012	Used	10	A
8704221091	New	10	A
8704221092	Used	10	A
8704229010	Freezer and refrigerator vehicles	10	A
8704229020	Tank lorries	10	A
8704229090	Other	10	A
8704231010	New	10	A
8704231020	Used	10	A
8704239010	Freezer and refrigerator vehicles	10	A
8704239020	Tank lorries	10	A
8704239090	Other	10	A
8704311010	New	10	A
8704311020	Used	10	A
8704319010	Freezer and refrigerator vehicles	10	A
8704319020	Tank lorries	10	A
8704319090	Other	10	A
8704321010	New	10	A
8704321020	Used	10	A
8704329010	Freezer and refrigerator vehicles	10	A
8704329020	Tank lorries	10	A
8704329090	Other	10	A
8704901010	New	10	A
8704901020	Used	10	A
8704909010	Freezer and refrigerator vehicles	10	A
8704909020	Tank lorries	10	A
8704909090	Other	10	A

HSK 2015	Description	Base Rate	Staging Category
8705101000	Of telescopic boom type	8	A
8705102000	Of latticed boom type	8	A
8705109000	Other	8	A
8705200000	Mobile drilling derricks	8	A
8705300000	Fire fighting vehicles	8	A
8705400000	Concrete-mixer lorries	8	A
8705901010	Agricultural spraying lorries	8	A
8705901090	Other	8	A
8705909010	Breakdown lorries	8	A
8705909020	Road sweeper lorries	8	A
8705909030	Mobile workshops	8	A
8705909040	Mobile broadcast vans	8	A
8705909050	Mobile clinics	8	A
8705909060	Telegraphy, radiotelegraphy and radiotelephony transmitting and receiving vans and radar vehicles	8	A
8705909070	Snow-ploughs and snow-blowers	8	A
8705909090	Other	8	A
8706001010	Of those specified in subheading 8701.20 or 8701.90.10	8	A
8706001090	Other	8	A
8706002000	For the motor vehicles falling within heading 87.02	8	A
8706003000	For the motor vehicles falling within heading 87.03	8	A
8706004000	For the motor vehicles falling within heading 87.04	8	A
8706005000	For the motor vehicles falling within heading 87.05	8	A
8707100000	For the vehicles of heading 87.03	8	A
8707901010	Of those specified in subheading 8701.20 or 8701.90.10	8	A
8707901090	Other	8	A
8707902000	For the motor vehicles falling within heading 87.02	8	A
8707903000	For the motor vehicles falling within heading 87.04	8	A
8707904000	For the motor vehicles falling within heading 87.05	8	A
8708100000	Bumpers and parts thereof	8	A
8708210000	Safety seat belts	8	A
8708290000	Other	8	A
8708301000	Mounted brake linings	8	A
8708302000	Brake booster	8	A

HSK 2015	Description	Base Rate	Staging Category
8708303000	Electronic control brakes	8	A
8708309000	Other	8	A
8708400000	Gear boxes and parts thereof	8	A
8708501000	Drive-axles with differential, whether or not provided with other transmission components and parts thereof	8	A
8708502000	Non-driving axles and parts thereof	8	A
8708700000	Road wheels and parts and accessories thereof	8	A
8708800000	Suspension systems and parts thereof (including shock-absorbers)	8	A
8708910000	Radiators and parts thereof	8	A
8708920000	Silencers (mufflers) and exhaust pipes; parts thereof	8	A
8708930000	Clutches and parts thereof	8	A
8708940000	Steering wheels, steering columns and steering boxes; parts thereof	8	A
8708951000	Air bags	8	A
8708959000	Other	8	A
8708991010	For the motor vehicles falling within heading 87.01	8	A
8708991020	For the motor vehicles falling within heading 87.02	8	A
8708991030	For the motor vehicles falling within heading 87.03	8	A
8708991040	For the motor vehicles falling within heading 87.04	8	A
8708991050	For the motor vehicles falling within heading 87.05	8	A
8708999000	Other	8	B
8709110000	Electrical	8	A
8709190000	Other	8	A
8709900000	Parts	8	A
8710001000	Tanks	0	A
8710002000	Other armoured fighting vehicles, motorised	0	A
8710009000	Parts	0	A
8711101000	Motor cycles	8	A
8711102000	Mopeds	8	A
8711103000	Side-cars	8	A
8711109000	Other	8	A
8711201000	Motor cycles	8	A
8711202000	Side-cars	8	A
8711209000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8711301000	Motor cycles	8	A
8711302000	Side-cars	8	A
8711309000	Other	8	A
8711401000	Motor cycles	8	A
8711402000	Side-cars	8	A
8711409000	Other	8	A
8711501000	Motor cycles	8	A
8711502000	Side-cars	8	A
8711509000	Other	8	A
8711901000	Motor cycles	8	A
8711902000	Side-cars	8	A
8711909000	Other	8	A
8712001000	Racing bicycles	8	A
8712009010	For transportation of goods	8	A
8712009020	Tricycles	8	A
8712009090	Other	8	A
8713100000	Not mechanically propelled	0	A
8713900000	Other	0	A
8714101000	Saddles	8	A
8714109000	Other	8	A
8714200000	Of carriages for disabled persons	0	A
8714911000	Frames	8	A
8714912000	Forks	8	A
8714919000	Parts thereof	8	A
8714921000	Wheel Rims	8	A
8714922000	Spokes	8	A
8714931000	Hubs, other than coaster braking hubs and hub brakes	8	A
8714932000	Free-wheel sprocket-wheels	8	A
8714941000	Coaster braking hubs and hub brakes	8	A
8714942000	Other brakes	8	A
8714949000	Parts thereof	8	A
8714950000	Saddles	8	A
8714961000	Pedals	8	A
8714962000	Crankgear	8	A
8714969000	Parts thereof	8	A
8714990000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
8715000000	Baby carriages and parts thereof.	5	A
8716100000	Trailers and semi-trailers of the caravan type, for housing or camping	8	A
8716200000	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	8	A
8716310000	Tanker trailers and tanker semi-trailers	8	A
8716390000	Other	8	A
8716400000	Other trailers and semi-trailers	8	A
8716801000	Hand-carts	8	A
8716802000	Carts drawn by ox or horse	8	A
8716803000	Sledges	8	A
8716809000	Other	8	A
8716901000	Of trailers and semi-trailers	8	A
8716909000	Other	8	A
8801001010	Gliders	0	A
8801001020	Hang gliders	0	A
8801009010	Balloons and dirigibles	8	A
8801009090	Other	0	A
8802111000	For military use	0	A
8802119000	Other	0	A
8802121000	For military use	0	A
8802129000	Other	0	A
8802201000	Of propeller type	0	A
8802202000	Of turbo-propeller type	0	A
8802203000	Of turbo-jet type	0	A
8802209000	Other	0	A
8802301000	Of propeller type	0	A
8802302000	Of turbo-propeller type	0	A
8802303000	Of turbo-jet type	0	A
8802309000	Other	0	A
8802401000	Of propeller type	0	A
8802402000	Of turbo-propeller type	0	A
8802403000	Of turbo-jet type	0	A
8802409000	Other	0	A
8802601010	Satellites	0	A
8802601090	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
8802602000	Spacecraft launch vehicles	0	A
8802603000	Suborbital	0	A
8803100000	Propellers and rotors and parts thereof	0	A
8803200000	Under-carriages and parts thereof	0	A
8803301000	Of aeroplanes	0	A
8803302000	Of helicopters	0	A
8803901000	Of gliders and hang gliders	0	A
8803902000	Spacecraft (including satelliters)	0	A
8803909000	Other	0	A
8804001000	Parachutes (including dirigible parachutes and paragliders)	0	A
8804002000	Rotochutes	0	A
8804009010	Of parachutes (including dirigible parachutes and paragliders)	0	A
8804009020	Of rotochutes	0	A
8805101010	For military use and police use	0	A
8805101090	Other	5	A
8805102010	For military use and police use	0	A
8805102090	Other	5	A
8805109010	For military use and police use	0	A
8805109090	Other	5	A
8805211010	For military and police use	0	A
8805211090	Other	5	A
8805212010	For military and police use	0	A
8805212090	Other	5	A
8805291010	For military and police use	0	A
8805291090	Other	5	A
8805292010	For military and police use	0	A
8805292090	Other	5	A
8901100000	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	0	A
8901200000	Tankers	0	A
8901300000	Refrigerated vessels, other than those of subheading 8901.20	0	A
8901901000	Vessels for the transport of goods	0	A
8901902000	Vessels for the transport of both persons and goods	0	A
8902001010	Steel ships	0	A

HSK 2015	Description	Base Rate	Staging Category
8902001020	FRP ships	0	A
8902001030	Wooden ships	0	A
8902001090	Other	0	A
8902002010	Factory ships and other vessels for processing, preserving fishery products	0	A
8902002090	Other	0	A
8903100000	Inflatable	8	A
8903910000	Sailboats, with or without auxiliary motor	8	A
8903920000	Motorboats, other than outboard motorboats	8	A
8903991000	Outboard motorboats	8	A
8903999000	Other	8	A
8904001000	Tugs	5	A
8904002000	Pusher craft	5	A
8904009000	Other	5	A
8905100000	Dredgers	5	A
8905201000	Drilling ships platforms	5	A
8905202000	Production platforms	5	A
8905209000	Other	5	A
8905901000	Light-vessels	5	A
8905902000	Fire-floats	5	A
8905903000	Floating cranes	5	A
8905904000	Generating vessels	5	A
8905905000	Salvage ships	5	A
8905906000	Work-shop vessels	5	A
8905907000	Drilling ships	5	A
8905908000	Floating docks	5	A
8905909000	Other	5	A
8906100000	War ships	0	A
8906900000	Other	0	A
8907100000	Inflatable rafts	5	A
8907901000	Rafts (other than subheading 8907.10)	5	A
8907902000	Tanks	5	A
8907903000	Coffer-dams	5	A
8907904000	Landing-stages	5	A
8907905000	Buoys	5	A
8907906000	Beacons	5	A

HSK 2015	Description	Base Rate	Staging Category
8907909000	Other	5	A
8908001000	Ship, boats and other vessels for breaking up	0	A
8908009000	Other	0	A
9001101000	Optical fibres	8	A
9001102000	Optical fibre bundles	8	A
9001103000	Optical fibre cables	8	A
9001200000	Sheets and plates of polarising material	8	A
9001300000	Contact lenses	8	A
9001401000	For vision correction	8	A
9001409000	Other	8	A
9001501000	For vision correction	8	A
9001509000	Other	8	A
9001901000	Prisms	8	A
9001902000	Mirrors	8	A
9001903000	Other lenses	8	A
9001909000	Other	8	A
9002111000	For photographic cameras.	8	A
9002119010	For movie cameras and VTR(video tape recorder) cameras	8	A
9002119020	For projectors	8	A
9002119090	Other	8	A
9002191000	For microscopes	8	A
9002192000	For astronomical telescopes	8	A
9002199000	Other	8	A
9002201000	For photographic cameras	8	A
9002209000	Other	8	A
9002901000	For photographic cameras	8	A
9002909010	Of machines and mechanical appliances for making semiconductor devices	3	A
9002909090	Other	8	A
9003110000	Of plastics	8	A
9003191000	Made of or combined with precious metals	8	A
9003199000	Other	8	A
9003900000	Parts	8	A
9004101000	Made of or combined with precious metals	8	A
9004109000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
9004901010	Made of, or combined with, precious metals	8	A
9004901090	Other	8	A
9004902000	3D glasses(Active or passive)	8	A
9004909010	Made of, or combined with, precious metals	8	A
9004909090	Other	8	A
9005100000	Binoculars	8	A
9005801000	Monoculars	8	A
9005802010	Reflecting telescopes	8	A
9005802020	Astronomical refracting telescopes	8	A
9005802030	Transit instruments, equatorial or zenith telescopes and altazimuths	8	A
9005802090	Other	8	A
9005809000	Other	8	A
9005900000	Parts and accessories (including mountings)	8	A
9006100000	Cameras of a kind used for preparing printing plates or cylinders	8	A
9006301000	For subaqueous photography	8	A
9006302000	Air survey cameras	8	A
9006303000	For medical or surgical examination of internal organs	8	A
9006304000	Comparison cameras for forensic and criminological purposes	8	A
9006401000	Instant polaroid cameras	8	A
9006402000	Instant sticker cameras	8	A
9006409000	Other	8	A
9006511000	Photographic cameras for special use	8	A
9006519000	Other	8	A
9006521000	Photographic cameras for special use	8	A
9006529010	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	8	A
9006529090	Other	8	A
9006531000	Photographic cameras for special use	8	A
9006539010	Single use/disposable cameras	8	A
9006539020	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	8	A
9006539090	Other	8	A
9006591000	Photographic cameras for special use	8	A

HSK 2015	Description	Base Rate	Staging Category
9006599010	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	8	A
9006599090	Other	8	A
9006610000	Discharge lamp("electronic") flashlight apparatus	8	A
9006691000	Flashbulbs, flashcubes and the like	8	A
9006699000	Other	8	A
9006910000	For cameras	8	A
9006990000	Other	8	A
9007100000	Cameras	8	A
9007201000	For film of less than 16 mm width	8	A
9007209010	For film of less than 20 mm width	8	A
9007209020	For film of not less than 20 mm width	8	A
9007910000	For cameras	8	B
9007920000	For projectors	8	A
9008501000	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	8	A
9008502000	Other image projectors	8	A
9008503000	Photographic(other than cinematographic) enlargers and reducers	8	A
9008900000	Parts and accessories	8	A
9010101000	For photo-engraving	8	A
9010102000	For microfilm	8	A
9010109010	For the purpose of semiconductor manufacturing	0	A
9010109090	Other	8	A
9010501000	Developing apparatus for semiconductor manufacturing	0	A
9010509000	Other	8	A
9010600000	Projection screens	8	A
9010901010	Of the apparatus of subheading 9010.50.1000	0	A
9010901090	Other	0	A
9010909000	Other	8	A
9011101000	Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	A
9011109000	Other	8	A
9011201010	Fitted with equipment specifically designed for the handling and	0	A

HSK 2015	Description	Base Rate	Staging Category
	transport of semiconductor wafers or reticles		
9011201090	Other	8	A
9011209000	Other	8	A
9011801000	Polarising microscopes	8	A
9011802000	Metallurgical microscopes	8	A
9011803000	Phase contrast and interference microscopes	8	A
9011804000	Biological microscopes	8	A
9011805000	Comparison microscopes	8	A
9011809000	Other	8	A
9011901000	Of subheadings 9011.10.1000, 9011.20.1010	0	A
9011909000	Other	8	A
9012101010	Electron beam microscopes, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	A
9012101090	Other	8	A
9012102000	Diffraction apparatus	8	A
9012901000	Of subheading 9012.10.1010	0	A
9012909000	Other	8	A
9013100000	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	8	A
9013200000	Lasers, other than laser diodes	8	A
9013801110	For opto-electronic watches	8	A
9013801120	For electronic calculators	0	A
9013801130	For televisions	8	A
9013801140	For monitor	8	A
9013801190	Other	8	A
9013801910	For opto-electronic watches	8	A
9013801920	For electronic calculators	0	A
9013801930	For televisions	8	A
9013801990	Other	8	A
9013802000	Magnifiers, loupes, thread counters	8	A
9013803000	Door viewers (door eyes)	8	A
9013809000	Other	8	A
9013901000	Of subheading 9013.80.1120, 9013.80.1920	0	A

HSK 2015	Description	Base Rate	Staging Category
9013909000	Other	8	A
9014101010	For aircrafts	8	A
9014101090	Other	8	A
9014102010	For aircrafts	8	A
9014102090	Other	8	A
9014109000	Other	8	A
9014200000	Instruments and appliances for aeronautical or space navigation (other than compasses)	8	A
9014800000	Other instruments and appliances	8	A
9014901000	For aircrafts	8	A
9014909000	Other	8	A
9015100000	Rangefinders	8	A
9015200000	Theodolites and tachymeters (tacheometers)	8	A
9015300000	Levels	8	A
9015400000	Photogrammetrical surveying instruments and appliances	8	A
9015801000	For use in the field.	8	A
9015802000	For hydrographic use	8	A
9015803000	For oceanographic use	8	A
9015804000	For hydrological use	8	A
9015805000	For meteorological use	8	A
9015809000	Other	8	A
9015900000	Parts and accessories	8	A
9016001000	Direct reading balances	8	A
9016002000	Electronic balances	8	A
9016008000	Other	8	A
9016009000	Parts or accessories	8	A
9017101000	Plotters	0	A
9017109000	Other	8	A
9017201010	Plotters	0	A
9017201090	Other	8	A
9017202010	Plotters	0	A
9017202090	Other	8	A
9017203000	Mathematical calculating instruments	8	A
9017209000	Other	8	A
9017301000	Micrometers	8	A
9017302000	Dialgauges	8	A

HSK 2015	Description	Base Rate	Staging Category
9017303000	Vernier callipers	8	A
9017309000	Other	8	A
9017801000	Divided scales, measuring rod and tapes	8	A
9017809010	For the purpose of semiconductor manufacturing	0	A
9017809090	Other	8	A
9017901000	For the purpose of semiconductor manufacturing	0	A
9017909010	PCA(printed circuit assemblies) of plotters, which consist of one or more printed circuits of heading 85.34	0	A
9017909020	Flat panel displays for plotters (including LCD, EL(electro luminescence), plasma and other technologies)	0	A
9017909090	Other	8	A
9018111000	Electro-cardiographs	8	A
9018119000	Parts and accessories	8	A
9018120000	Ultrasonic scanning apparatus	8	A
9018130000	Magnetic resonance imaging apparatus	8	A
9018140000	Scintigraphic apparatus	8	A
9018191000	Electro-encephalographs	8	A
9018192000	Audiometers and similar apparatus	8	A
9018194000	Electro-tonographs	8	A
9018197000	Patient monitoring system	8	A
9018198000	Other	8	A
9018199000	Parts and accessories	8	A
9018201000	Ultra-violet or infra-red ray apparatus	8	A
9018209000	Parts and accessories	8	A
9018310000	Syringes, with or without needles	8	A
9018321000	Needles for injections	8	A
9018322000	Needles for sutures	8	A
9018329000	Other	8	A
9018391000	Blood transfusion set or intravenous set	8	B
9018392000	Catheters	8	B
9018398000	Other	8	B
9018399000	Parts and accessories	8	B
9018411000	Dental drill engines	8	A
9018419000	Parts and accessories	8	A

HSK 2015	Description	Base Rate	Staging Category
9018491000	Dental burs	8	A
9018492000	Dental units	8	A
9018493000	Scalers for treating tartar	8	A
9018498000	Other	8	A
9018499000	Parts and accessories	8	A
9018501010	Laser operated instrument	8	A
9018501090	Other	8	A
9018509000	Parts and accessories	8	A
9018901000	Pregnancy diagnostic apparatus	8	B
9018909011	Laser operated instrument	8	B
9018909019	Other	8	B
9018909020	Gynaecological or obstetrical instruments	8	B
9018909030	Endoscopes (gastrosopes, peritoneoscopes, cystoscopes and the like)	8	B
9018909040	Artificial kidney apparatus	8	B
9018909050	Dialyzers for artificial kidney apparatus	8	B
9018909060	Veterinary instrument and appliances	8	B
9018909071	Of medical, dermatologic uses	8	B
9018909079	Other	8	B
9018909080	Other	8	B
9018909090	Parts and accessories	8	B
9019101000	Mechano-therapy appliances	0	A
9019102000	Massage apparatus	0	A
9019103000	Psychological aptitude-testing apparatus	0	A
9019109000	Parts and accessories	0	A
9019201000	Ozone therapy apparatus	0	A
9019202000	Oxygen therapy apparatus	0	A
9019203000	Aerosol therapy apparatus	0	A
9019204000	Artificial respiration apparatus	0	A
9019208000	Other	0	A
9019209000	Parts and accessories	0	A
9020001000	Gas masks	8	A
9020008000	Other breathing appliances	8	A
9020009000	Parts and accessories	8	A
9021100000	Orthopaedic or fracture appliances	0	A

HSK 2015	Description	Base Rate	Staging Category
9021210000	Artificial teeth	0	A
9021290000	Other	0	A
9021310000	Artificial joints	0	A
9021390000	Other	0	A
9021400000	Hearing aids, excluding parts and accessories	0	A
9021500000	Pacemakers for stimulating heart muscles, excluding parts and accessories	0	A
9021901000	Screws, staples, pins or the like which are inserted inside the human body	0	A
9021908000	Other	0	A
9021909000	Parts and accessories	0	A
9022120000	Computed tomography apparatus	8	A
9022130000	Other, for dental uses	8	A
9022141020	Angiography units	8	A
9022141030	Bone densimeter	8	A
9022141090	Other	8	A
9022142000	For veterinary use	8	A
9022191000	For physical or chemical testing	8	A
9022192000	For industrial use	8	A
9022199000	Other	8	A
9022211010	Gamma cameras	8	A
9022211020	Linear accelerators	8	A
9022211030	Cobalt 60 therapy units	8	A
9022211090	Other	8	A
9022212000	For veterinary use	8	A
9022291000	For physical or chemical testing	8	A
9022292000	For industrial use	8	A
9022299000	Other	8	A
9022300000	X-ray tubes	8	A
9022901010	X-ray generators	8	A
9022901020	X-ray screens	8	A
9022901030	X-ray high tension generators	8	A
9022901090	Other	8	A
9022909000	Parts and accessories	8	A
9023001000	Models of human or animal anatomies	8	A
9023009000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
9024101000	Hardness testing machines	8	A
9024102000	Tensile testing machines	8	A
9024103000	Compression testing machines	8	A
9024104000	Fatigue testing machines	8	A
9024105000	Universal type testing machines	8	A
9024106000	Machines and appliances for testing adhesive strength or shear force of ball or wire of printed circuits board, semiconductor device and electronic integrated circuit	8	A
9024109000	Other	8	A
9024801010	Testing machines to detect changes in the dimensions of textile	8	A
9024801020	Abrasion testing machines	8	A
9024801090	Other	8	A
9024809010	Elasticity meters	8	A
9024809020	Plastometers	8	A
9024809090	Other	8	A
9024901000	Sensor (devices sensing a specific quantity of change, whether or not combined with equipment which convert measured signal into electrical signal)	8	A
9024909000	Other	8	A
9025111000	Clinical or veterinary thermometers	0	A
9025119000	Other	8	A
9025191000	Thermometers	8	A
9025192010	Optical pyrometers	8	A
9025192090	Other	8	A
9025801000	Hydrometers and similar floating instruments	8	A
9025802010	Mercury barometer	8	A
9025802090	Other	8	A
9025803010	Psychrometers	8	A
9025803020	Hair hygrometers	8	A
9025803090	Other	8	A
9025809000	Other	8	A
9025900000	Parts and accessories	8	A
9026101000	Flow meters	0	A
9026102000	Level gauges	0	A
9026109000	Other	0	A
9026201110	Liquid type	0	A

HSK 2015	Description	Base Rate	Staging Category
9026201120	Metallic type	0	A
9026201190	Other	0	A
9026201900	Other	0	A
9026209000	Other	0	A
9026801000	Heat meters	0	A
9026802000	Anemometers	0	A
9026809000	Other	0	A
9026900000	Parts and accessories	0	A
9027100000	Gas or smoke analysis apparatus	8	A
9027200000	Chromatographs and electrophoresis instruments	0	A
9027301000	Spectrometers	0	A
9027302000	Spectrophotometers	0	A
9027303000	Spectrograph	0	A
9027501000	Polarimeters	0	A
9027502000	Refractometers	0	A
9027503000	Colorimeters	0	A
9027504000	Luxmeters	0	A
9027509000	Other	0	A
9027801000	For physical or chemical analysis	0	A
9027802010	pH meters	0	A
9027802020	Calori meters	0	A
9027802030	Visco meters	0	A
9027802040	Expansion meters	0	A
9027802050	Exposure meters	8	A
9027802090	Other	0	A
9027901000	Microtomes	8	A
9027909010	For the purpose of semiconductor manufacturing	0	A
9027909091	For gas or smoke analysis apparatus and microtomes	8	A
9027909099	Other	0	A
9028101010	Of digital type	8	A
9028101090	Other	8	A
9028102000	Calibrating meters	8	A
9028201010	Of digital type	8	A
9028201090	Other	8	A
9028202000	Calibrating meters	8	A
9028301010	Not less than 50 A	8	A

HSK 2015	Description	Base Rate	Staging Category
9028301020	Less than 50 A	8	A
9028302000	Calibrating meters	8	A
9028900000	Parts and accessories	8	A
9029101000	Revolution counters	8	A
9029102000	Production counters	8	A
9029103000	Taximeters	8	A
9029104000	Mileometers	8	A
9029105000	Counters for indicating the working hours of machines	8	A
9029109000	Other	8	A
9029201010	Chronometric system	8	A
9029201090	Other	8	A
9029202000	Stroboscopes	8	A
9029900000	Parts and accessories	8	A
9030100000	Instruments and apparatus for measuring or detecting ionising radiations	8	A
9030201010	Of cathode-ray	8	A
9030201090	Other	8	A
9030202010	Of cathode-ray	8	A
9030202090	Other	8	A
9030310000	Multimeters without a recording device	8	A
9030320000	Multimeters with a recording device	8	A
9030331000	Voltmeters	8	A
9030332000	Ammeters	8	A
9030333000	Circuit testers	8	A
9030334000	Resistance meters	8	A
9030335000	Galvanometer	8	A
9030336000	Frequency measuring apparatus	8	A
9030339000	Other	8	A
9030391000	Voltmeters	8	A
9030392000	Ammeters	8	A
9030393000	Circuit testers	8	A
9030394000	Resistance meters	8	A
9030395000	Galvanometer	8	A
9030396000	Frequency measuring apparatus	8	A
9030399000	Other	8	A
9030401000	Crosstalk meter	8	A

HSK 2015	Description	Base Rate	Staging Category
9030402000	Gain measuring instruments	8	A
9030403000	Distortion factor meters	8	A
9030404000	Psophometers	8	A
9030409000	Other	8	A
9030820000	For measuring or checking semiconductor wafers or devices	8	A
9030840000	Other, with a recording device	8	A
9030890000	Other	8	A
9030901000	Of subheading 9030.82	0	A
9030909000	Other	8	A
9031100000	Machines for balancing mechanical parts	8	A
9031200000	Test benches	8	A
9031411000	Focimeters	0	A
9031412000	For measuring surface particulate contamination on semiconductor wafers	0	A
9031419000	Other	0	A
9031491000	Optical surface testers	8	A
9031492000	Optical goniometers or angle gauges	8	A
9031493000	Focimeters	8	A
9031494010	For the purpose of semiconductor manufacturing	0	A
9031494090	Other	8	A
9031499000	Other	8	A
9031801000	Ultrasonic fish finders	8	A
9031802000	Load-cells	8	A
9031809010	Equipment for testing the characteristics of internal combustion engines	8	A
9031809020	Gear testing machines	8	A
9031809030	Planimeters	8	A
9031809040	Spherometers	8	A
9031809050	Apparatus for checking textile materials	8	A
9031809060	Ultra-sonic thickness measuring instruments	8	A
9031809070	Instruments for detecting faults, cracks or other defects	8	A
9031809080	Dynamometers	8	A
9031809091	For the purpose of semiconductor manufacturing	0	A
9031809099	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
9031901010	Of subheadings 9031.41	0	A
9031901090	Of other	0	A
9031909000	Other	8	A
9032101010	For refrigerators	8	A
9032101020	For aircraft	5	A
9032101090	Other	8	A
9032102000	Of fixed type	8	A
9032200000	Manostats	8	A
9032811010	For aircraft	5	A
9032811090	Other	8	A
9032812010	For aircraft	5	A
9032812091	Of machines and mechanical appliances for making semiconductor devices	3	A
9032812099	Other	8	A
9032819010	For aircraft	5	A
9032819090	Other	8	A
9032891010	For aircraft	5	A
9032891090	Other	8	A
9032892010	For aircraft	5	A
9032892090	Other	8	A
9032893010	For aircraft	5	A
9032893090	Other	8	A
9032899010	For aircraft	5	A
9032899090	Other	8	A
9032901000	For aircraft	5	A
9032909000	Other	8	A
9033000000	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	8	A
9101110000	With mechanical display only	8	A
9101191000	With opto-electronic display only	8	A
9101199000	Other	8	A
9101210000	With automatic winding	8	A
9101290000	Other	8	A
9101910000	Electrically operated	8	A
9101990000	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
9102111000	For the blind	8	A
9102112000	With dials, bands or similar of precious metal or of metal clad with precious metal	8	A
9102119010	Battery or accumulator operated	8	A
9102119090	Other	8	A
9102121000	Battery or accumulator operated	8	A
9102129010	For the blind	8	A
9102129020	With dials, bands or similar of precious metal or of metal clad with precious metal	8	A
9102129090	Other	8	A
9102191000	Battery or accumulator operated	8	A
9102199010	For the blind	8	A
9102199020	With dials, bands or similar of precious metal or of metal clad with precious metal	8	A
9102199090	Other	8	A
9102211000	For the blind	8	A
9102212000	With dials, bands or similar of precious metal or of metal clad with precious metal	8	A
9102219000	Other	8	A
9102291000	For the blind	8	A
9102292000	With dials bands or similar of precious metal or of metal clad with precious metal.	8	A
9102299000	Other	8	A
9102911000	Stop-watches	8	A
9102912000	For the blind	8	A
9102919010	Battery or accumulator powered	8	A
9102919090	Other	8	A
9102991000	Stop-watches	8	A
9102992000	For the blind	8	A
9102999000	Other	8	A
9103101000	Travel clocks	8	A
9103109000	Other	8	A
9103901000	Travel clocks	8	A
9103909000	Other	8	A
9104001000	For vehicles	8	A
9104002000	For aircraft	8	A
9104004000	For vessels	8	A

HSK 2015	Description	Base Rate	Staging Category
9104009000	Other	8	A
9105110000	Electrically operated	8	A
9105190000	Other	8	A
9105210000	Electrically operated	8	A
9105290000	Other	8	A
9105910000	Electrically operated	8	A
9105990000	Other	8	A
9106100000	Time-registers; time-recorders	8	A
9106901000	Watchmen's telltales	8	A
9106902000	Timers	8	A
9106903000	Parking meters	8	A
9106909000	Other	8	A
9107001000	With synchronous motor	8	A
9107009000	Other	8	A
9108110000	With mechanical display only or with a device to which a mechanical display can be incorporated	5	A
9108120000	With opto-electronic display only	5	A
9108190000	Other	5	A
9108200000	With automatic winding	5	A
9108900000	Other	5	A
9109100000	Electrically operated	8	A
9109900000	Other	8	A
9110111000	Battery or accumulator powered	8	A
9110112000	With automatic winding	8	A
9110119000	Other	8	A
9110121000	Battery or accumulator powered.	8	A
9110122000	With automatic winding	8	A
9110129000	Other	8	A
9110191000	Battery or accumulator powered	8	A
9110192000	With automatic winding	8	A
9110199000	Other	8	A
9110901000	Battery or accumulator powered	8	A
9110909000	Other	8	A
9111100000	Cases of precious metal or of metal clad with precious metal	8	A
9111200000	Cases of base metal, whether or not gold- or silver- plated	8	A
9111800000	Other cases	8	A

HSK 2015	Description	Base Rate	Staging Category
9111901000	Of precious metal or metal clad with precious metal	8	A
9111909000	Other	8	A
9112200000	Cases	8	A
9112900000	Parts	8	A
9113100000	Of precious metal or of metal clad with precious metal	8	A
9113200000	Of base metal, whether or not gold- or silver- plated	8	A
9113901000	Of plastics	8	A
9113902000	Of leather or composition leather	8	A
9113909000	Other	8	A
9114100000	Springs, including hair-springs	8	A
9114300000	Dials	8	A
9114400000	Plates and bridges	8	A
9114900000	Other	8	A
9201101000	Of automatic	8	A
9201109000	Other	8	A
9201200000	Grand pianos	8	A
9201901000	Harpsichords	8	A
9201909000	Other	8	A
9202101000	Violins	8	A
9202102000	Violoncellos	8	A
9202109000	Other	8	A
9202901000	Guitars	8	A
9202902000	Harps	8	A
9202903000	Mandolines	8	A
9202904000	Banjo	8	A
9202909000	Other	8	A
9205101000	Trumpets	8	A
9205102000	Trombones	8	A
9205109000	Other	8	A
9205901010	Flutes	8	A
9205901020	Clarinets	8	A
9205901030	Saxophones	8	A
9205901040	Recorder	8	A
9205901090	Other	8	A
9205902010	Pipe organs	8	A
9205902020	Reed organs	8	A

HSK 2015	Description	Base Rate	Staging Category
9205902090	Other	8	A
9205903010	Accordions	8	A
9205903020	Melodicas	8	A
9205903090	Other	8	A
9205904000	Mouth organs	8	A
9205909000	Other	8	A
9206001000	Drums	8	A
9206002000	Xylophones	8	A
9206003000	Cymbals	8	A
9206004000	Castanets	8	A
9206005000	Maracas	8	A
9206006000	Tambourine	8	A
9206009000	Other	8	A
9207101000	Organs (including synthesizers)	8	A
9207103000	Pianos	8	A
9207109000	Other	8	A
9207901000	Guitars	8	A
9207902000	Accordions	8	A
9207903000	Rhythm box	8	A
9207909000	Other	8	A
9208100000	Musical boxes	8	A
9208901000	Fairground organs	8	A
9208902000	Mechanical street organs	8	A
9208903000	Mechanical singing birds	8	A
9208904000	Musical saws	8	A
9208909000	Other	8	A
9209301000	Of metal wire	8	A
9209309000	Other	8	A
9209910000	Parts and accessories for pianos	8	A
9209920000	Parts and accessories for the musical instruments of heading 92.02	8	A
9209940000	Parts and accessories for the musical instruments of heading 92.07	8	A
9209991000	For musical movements	8	A
9209992000	Metronomes, tuning forks and pitch pipes of all kinds	8	A
9209993000	Mechanisms for musical boxes	8	A

HSK 2015	Description	Base Rate	Staging Category
9209999000	Other	8	A
9301101000	Self-propelled	0	A
9301109000	Other	0	A
9301200000	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	0	A
9301901000	Fully automatic shotguns	0	A
9301902010	Bolt action	0	A
9301902020	Semi-automatic	0	A
9301902030	Fully automatic	0	A
9301902090	Other	0	A
9301903000	Machine-guns	0	A
9301904010	Fully automatic pistols	0	A
9301904090	Other	0	A
9301909000	Other	0	A
9302001010	Revolvers	0	A
9302001021	Semi-automatic	0	A
9302001029	Other	0	A
9302001030	Pistols, multiple barrel	0	A
9302001090	Other	0	A
9302009010	Revolvers	0	A
9302009021	Semi-automatic	0	A
9302009029	Other	0	A
9302009030	Pistols, multiple barrel	0	A
9302009090	Other	0	A
9303100000	Muzzle-loading firearms	8	A
9303201011	Pump-action	8	A
9303201012	Semi-automatic	8	A
9303201019	Other	8	A
9303201020	Shotguns, multiple barrel, including combination guns	8	A
9303201090	Other	8	A
9303209011	Pump-action	8	A
9303209012	Semi-automatic	8	A
9303209019	Other	8	A
9303209020	Shotguns, multiple barrel, including combination guns	8	A
9303209090	Other	8	A
9303301010	Single-shot	8	A

HSK 2015	Description	Base Rate	Staging Category
9303301020	Semi-automatic	8	A
9303301090	Other	8	A
9303309010	Single-shot	8	A
9303309020	Semi-automatic	8	A
9303309090	Other	8	A
9303900000	Other	8	A
9304001000	Air guns	8	A
9304009000	Other	8	A
9305101010	Firing mechanisms	0	A
9305101020	Frames and receivers	0	A
9305101030	Barrels	0	A
9305101040	Pistons, locking lugs and gas buffers	0	A
9305101050	Magazines and parts thereof	0	A
9305101060	Silencers (sound moderators) and parts thereof	0	A
9305101070	Butts, grips and plates	0	A
9305101080	Slides (for pistols) and cylinders (for revolvers)	0	A
9305101090	Other	0	A
9305109010	Firing mechanisms	8	A
9305109020	Frames and receivers	8	A
9305109030	Barrels	8	A
9305109040	Pistons, locking lugs and gas buffers	8	A
9305109050	Magazines and parts thereof	8	A
9305109060	Silencers (sound moderators) and parts thereof	8	A
9305109070	Butts, grips and plates	8	A
9305109080	Slides(for pistols) and cylinders (for revolvers)	8	A
9305109090	Other	8	A
9305201000	Shotgun barrels	8	A
9305209010	Rifle barrels	8	A
9305209020	Magazines and parts thereof	8	A
9305209090	Other	8	A
9305911010	Firing mechanisms	0	A
9305911020	Frames and receivers	0	A
9305911030	Barrels	0	A
9305911040	Pistons, locking lugs and gas buffers	0	A

HSK 2015	Description	Base Rate	Staging Category
9305911050	Magazines and parts thereof	0	A
9305911060	Silencers (sound moderators) and parts thereof	0	A
9305911070	Flash eliminators and parts thereof	0	A
9305911080	Breeches, bolts (gunlocks) and bolt carriers	0	A
9305911090	Other	0	A
9305919000	Other	0	A
9305990000	Other	8	A
9306210000	Cartridges	0	A
9306290000	Other	0	A
9306301000	Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	0	A
9306309000	Other	0	A
9306900000	Other	0	A
9307000000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	0	A
9401100000	Seats of a kind used for aircraft	0	A
9401200000	Seats of a kind used for motor vehicles	8	A
9401302000	Of cane	0	A
9401303000	Covered with leather	0	A
9401309000	Other	0	A
9401401000	Of cane	0	A
9401402000	Covered with leather	0	A
9401409000	Other	0	A
9401510000	Of bamboo or rattan	0	A
9401591000	Of cane	0	A
9401599000	Other	0	A
9401611000	Covered with leather	0	A
9401619000	Other	0	A
9401691000	Covered with leather	0	A
9401699000	Other	0	A
9401711000	Covered with leather	0	A
9401719000	Other	0	A
9401791000	Covered with leather	0	A
9401799000	Other	0	A
9401801000	Of stone	0	A
9401809000	Other	0	A

HSK 2015	Description	Base Rate	Staging Category
9401901000	Of wood	8	A
9401902000	Of metal	8	A
9401909000	Other	8	A
9402101010	Dentists' chairs	0	A
9402101020	Optical chairs	0	A
9402101090	Other	0	A
9402109010	Barbers or beauty shop's chairs	0	A
9402109090	Other	0	A
9402901000	Operating tables	0	A
9402902000	Gynecologic tables	0	A
9402903000	Delivery tables	0	A
9402908000	Other	0	A
9402909000	Parts	0	A
9403100000	Metal furniture of a kind used in offices	0	A
9403201000	Beds	0	A
9403209000	Other	0	A
9403301000	Desks	0	A
9403309000	Other	0	A
9403401000	Dinner tables	8	A
9403409000	Other	8	A
9403501000	Beds	0	A
9403509000	Other	0	A
9403601010	Stationery chests	0	A
9403601020	Dressing tables	0	A
9403601030	Dressers (wardrobes)	0	A
9403601090	Other	0	A
9403609010	Stationery chests	0	A
9403609020	Dressing tables	0	A
9403609030	Dressers (wardrobes)	0	A
9403609090	Other	0	A
9403701000	Baby's step training	0	A
9403709000	Other	0	A
9403810000	Of bamboo or rattan	0	A
9403890000	Other	0	A
9403900000	Parts	8	A
9404100000	Mattress supports	8	A

HSK 2015	Description	Base Rate	Staging Category
9404210000	Of cellular rubber or plastics, whether or not covered	8	A
9404290000	Of other materials	8	A
9404300000	Sleeping bags	8	A
9404900000	Other	8	A
9405101000	Of filament lamps	8	A
9405102000	Of fluorescent lamps	8	A
9405103000	Of light-emitting diode (LED)	8	A
9405109000	Other	8	A
9405201000	Of filament lamps	8	A
9405202000	Of fluorescent lamps	8	A
9405203000	Of light-emitting diode (LED)	8	A
9405209000	Other	8	A
9405301000	Of filament lamps	8	A
9405302000	Of light-emitting diode (LED)	8	A
9405309000	Other	8	A
9405401000	Of anti-explosive type	8	A
9405402000	Of flood type	8	A
9405403000	Of street type	8	A
9405409000	Other	8	A
9405500000	Non-electrical lamps and lighting fittings	8	A
9405601000	Of neon tubes	8	A
9405602000	Of filament lamps	8	A
9405603000	Of fluorescent lamps	8	A
9405604000	Of light-emitting diode (LED)	8	A
9405609000	Other	8	A
9405911000	Of chandeliers	8	A
9405919000	Other	8	A
9405921000	Of chandeliers	8	A
9405929000	Other	8	A
9405991000	Of chandeliers	8	A
9405999000	Other	8	A
9406001000	Of wood	8	E
9406009010	Of plastic	8	A
9406009020	Of iron or steel	8	A
9406009030	Of aluminium	8	A
9406009090	Other	8	A

HSK 2015	Description	Base Rate	Staging Category
9503001100	Children's tricycles	0	A
9503001200	Scooters	0	A
9503001300	Pedal cars	0	A
9503001400	Dolls' carriages	0	A
9503001800	Other	0	A
9503001900	Parts and accessories	0	A
9503002110	Of textile materials	8	A
9503002120	Of rubbers	0	A
9503002130	Of plastics	8	A
9503002140	Of ceramics	0	A
9503002150	Of glasses	0	A
9503002160	Of wood	0	A
9503002190	Other	8	A
9503002910	Garments and accessories therefor, footwear and headgear	8	A
9503002990	Other	0	A
9503003110	Electric trains	0	A
9503003190	Accessories	0	A
9503003200	Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.00.31	0	A
9503003300	Other construction sets and constructional toys	0	A
9503003411	Of textile materials	8	A
9503003419	Other	8	A
9503003491	Of textile material	8	A
9503003492	Of rubbers	0	A
9503003493	Of plastics	8	A
9503003494	Of metal	8	A
9503003495	Of ceramics	0	A
9503003496	Of glasses	0	A
9503003497	Of wood	0	A
9503003499	Other	8	A
9503003500	Toy musical instruments and apparatus	8	A
9503003600	Puzzles	0	A
9503003700	Other toys, put up in sets or outfits	8	A
9503003800	Other toys and models, incorporating a motor	8	A
9503003911	Balloons, toy balls, kites and the	8	A

HSK 2015	Description	Base Rate	Staging Category
	like		
9503003919	Other	8	A
9503003990	Parts and accessories (excluding those of subheading 9503.00.3190)	0	A
9504201000	Billiard tables	0	A
9504202000	Billiard balls	0	A
9504209000	Other	0	A
9504300000	Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	0	A
9504400000	Playing cards	0	A
9504501000	Video games of a kind used with a television receiver	0	A
9504509000	Other	0	A
9504901010	Pin tables	0	A
9504901020	Pin setters	0	A
9504901030	Bowling balls	0	A
9504901040	Lane	0	A
9504901050	Bowling pins	0	A
9504901090	Other	0	A
9504902000	Electronic games	0	A
9504903000	Other articles and equipment	0	A
9504909010	Of video games	0	A
9504909020	Of electronic games	0	A
9504909090	Other	0	A
9505100000	Articles for Christmas festivities	8	A
9505900000	Other	8	A
9506110000	Skis	8	A
9506120000	Ski-fastenings (ski-bindings)	8	A
9506190000	Other	8	A
9506210000	Sailboards	8	A
9506290000	Other	8	A
9506310000	Clubs, complete	8	A
9506320000	Balls	8	A
9506391000	Parts of clubs	8	A
9506399000	Other	8	A
9506401000	Table-tennis tables	8	A
9506402000	Table-tennis rackets	8	A

HSK 2015	Description	Base Rate	Staging Category
9506403000	Table-tennis balls	8	A
9506409000	Other	8	A
9506510000	Lawn-tennis rackets, whether or not strung	8	A
9506591000	Badminton rackets	8	A
9506599000	Other	8	A
9506610000	Lawn-tennis balls	8	A
9506621000	Soccer balls	8	A
9506622000	Basket balls	8	A
9506623000	Volley balls	8	A
9506624000	Hand balls	8	A
9506625000	American footballs	8	A
9506629000	Other	8	A
9506691000	Badminton shuttlecock	8	A
9506692000	Baseballs	8	A
9506699000	Other	8	A
9506700000	Ice skates and roller skates, including skating boots with skates attached	8	A
9506910000	Articles and equipment for general physical exercise, gymnastics or athletics	8	A
9506990000	Other	8	A
9507101000	Of glass fibre	8	A
9507102000	Of carbon	8	A
9507109000	Other	8	A
9507200000	Fish-hooks, whether or not snelled	8	A
9507300000	Fishing reels	8	A
9507901000	Fish landing nets and other fishing tackles	8	A
9507909000	Other	8	A
9508100000	Travelling circuses and travelling menageries	8	A
9508900000	Other	8	A
9601100000	Worked ivory and articles of ivory	8	A
9601901010	A nucleus for cultivating pearl	0	A
9601901090	Other	8	A
9601902000	Of horn	8	A
9601903000	Of bone	8	A
9601904000	Of coral	8	A
9601909010	A nucleus for cultivating pearl	0	A

HSK 2015	Description	Base Rate	Staging Category
9601909090	Other	8	A
9602001000	Gelatin capsules	8	A
9602009010	Worked vegetable carving material (for example, corozo) and articles of vegetable carving material	8	A
9602009020	Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances	8	A
9602009090	Other	8	A
9603100000	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	8	A
9603210000	Tooth brushes, including dental-plate brushes	8	A
9603290000	Other	8	A
9603300000	Artists' brushes, writing brushes and similar brushes for the application of cosmetics	8	A
9603400000	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	8	A
9603500000	Other brushes constituting parts of machines, appliances or vehicles	8	A
9603900000	Other	8	A
9604000000	Hand sieves and hand riddles.	8	A
9605000000	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	8	A
9606100000	Press-fasteners, snap-fasteners and press-studs and parts therefor	8	A
9606210000	Of plastics, not covered with textile material	8	A
9606220000	Of base metal, not covered with textile material	8	A
9606291000	Of shell-fish shell	8	A
9606299000	Other	8	A
9606300000	Button moulds and other parts of buttons; button blanks	8	A
9607110000	Fitted with chain scoops of base metal	8	A
9607191000	Of plastic	8	A
9607199000	Other	8	A
9607201000	Of base metal	8	A
9607202000	Of plastic	8	A
9607209000	Other	8	A
9608100000	Ball point pens	8	A

HSK 2015	Description	Base Rate	Staging Category
9608200000	Felt tipped and other porous-tipped pens and markers	8	A
9608301000	Fountainpens	8	A
9608309000	Other	8	A
9608401000	Propelling Pencils	8	A
9608402010	Of mechanical type	8	A
9608402090	Other	8	A
9608500000	Sets of articles from two or more of the foregoing subheadings	8	A
9608600000	Refills for ball point pens, comprising the ball point and ink-reservoir	8	A
9608911000	Pen nibs	8	A
9608912000	Nib points	8	A
9608991000	Parts	8	A
9608999000	Other	8	A
9609101000	Pencils	8	A
9609102000	Color pencils	8	A
9609103000	Crayons	8	A
9609200000	Pencil leads, black or coloured	8	A
9609901000	Crayons and oil pastels.	8	A
9609902000	Pastels	8	A
9609903010	For writing	8	A
9609903090	Other	8	A
9609909000	Other	8	A
9610001000	Slates	8	A
9610002000	Black boards	8	A
9610009000	Other	8	A
9611001000	Stamps	8	A
9611002000	Hand printing sets	8	A
9611009000	Other	8	A
9612101000	For typewriter	8	A
9612102000	For EDPS machines	8	A
9612109000	Other	8	A
9612200000	Ink-pads	8	A
9613100000	Pocket lighters, gas fuelled, non-refillable	8	A
9613200000	Pocket lighters, gas fuelled, refillable	8	A
9613800000	Other lighters	8	A

HSK 2015	Description	Base Rate	Staging Category
9613901000	Piezo-electric ignition units	8	A
9613909000	Other	8	A
9614001000	Pipes and pipe bowls	8	A
9614009000	Other	8	A
9615111000	Combs	8	A
9615119000	Other	8	A
9615191000	Combs	8	A
9615199000	Other	8	A
9615901000	Hair-pins	8	A
9615909000	Other	8	A
9616100000	Scent sprays and similar toilet sprays, and mounts and heads therefor	8	A
9616200000	Powder-puffs and pads for the application of cosmetics or toilet preparations	8	A
9617001000	Vacuum flasks	8	A
9617002000	Vacuum lunch-boxes	8	A
9617008000	Other	8	A
9617009000	Parts	8	A
9618001000	Tailors' dummies	8	A
9618002000	Automata	8	A
9618009000	Other	8	A
9619001010	Napkins and napkin liners for babies	0	A
9619001090	Other	0	A
9619002000	Of wadding of textile materials	8	B
9619003010	Of subheadings 6108.21, 6108.22, 6108.29, 6111.20, 6111.30, 6111.90, 6209.20, 6209.30, 6209.90 or 6210.50	13	B
9619003020	Of heading 6113, of subheadings 6208.91, 6208.92 or 6208.99	13	B
9619004000	Other made up textile articles, other than goods of notes 2 to chapter 63	10	B
9619009000	Other	6.5	B
9701101000	Paintings	0	A
9701102000	Drawings	0	A
9701103000	Pastels	0	A
9701900000	Other	0	A
9702001000	Engravings	0	A
9702002000	Prints	0	A

HSK 2015	Description	Base Rate	Staging Category
9702003000	Lithographs	0	A
9703001000	Sculptures	0	A
9703002000	Statuary	0	A
9704001000	Postage stamps	0	A
9704009000	Other	0	A
9705000000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	0	A
9706001000	Ceramics	0	A
9706002000	Musical instruments	0	A
9706009000	Other	0	A

Tariff Schedule of Panama

HS 2015	Description	Base Rate	Staging Category
01012100	Pure-bred breeding animals	0	A
01012900	Other	0	A
01013000	Asses	15	A
01019000	Other	15	A
01022100	Pure-bred breeding animals	0	A
01022900	Other	15	A
01023100	Pure-bred breeding animals	6	A
01023900	Other	15	A
01029010	Pure-bred breeding animals	0	A
01029090	Other	15	A
01031000	Pure-bred breeding animals	6	A
01039100	Weighing less than 50 kg	15	A
01039200	Weighing 50 kg or more	15	A
01041010	Pure-bred breeding animals	0	A
01041090	Other	10	A
01042010	Pure-bred breeding animals	0	A
01042090	Other	15	A
01051100	Fowls of the species Gallus domesticus	0	A
01051200	Turkeys (gallopavus)	0	A
01051300	Ducks	0	A
01051400	Geese	0	A
01051500	Guinea fowls	0	A
01059400	Fowls of the species Gallus domesticus	15	A
01059900	Other	15	A
01061100	Primates	15	A
01061200	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	15	A
01061300	Camels and other camelids (camelidae)	15	A
01061400	Rabbits and hares	15	A
01061900	Other	15	A
01062000	Reptiles (including snakes and sea turtles)	15	A
01063100	Birds of prey	15	A
01063200	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	15	A
01063300	Ostriches; emus (dromaius novaehollandiae)	15	A
01063900	Other	15	A

HS 2015	Description	Base Rate	Staging Category
01064100	Bees	0	A
01064900	Other	15	A
01069000	Other	15	A
02011000	Carcasses and half-carcasses	15	X
02012000	Other cuts with bone in	30	X
02013000	Boneless	30	X
02021000	Carcasses and half-carcasses	15	X
02022000	Other cuts with bone in	30	X
02023000	Boneless	25	X
02031100	Carcasses and half-carcasses	60	X
02031200	Hams, shoulders and cuts thereof, with bone in	70	X
02031900	Other	81	X
02032100	Carcasses and half-carcasses	70	X
02032200	Hams, shoulders and cuts thereof, with bone in	70	X
02032900	Other	70	X
02041000	Carcasses and half-carcasses of lamb, fresh or chilled	15	E
02042100	Carcasses and half-carcasses	15	E
02042200	Other cuts with bone in	15	E
02042300	Boneless	15	E
02043000	Carcasses and half-carcasses of lamb, frozen	15	C
02044100	Carcasses and half-carcasses	15	E
02044200	Other cuts with bone in	15	C
02044300	Boneless	15	E
02045000	Meat of goats	15	E
02050000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	15	C
02061000	Of bovine animals, fresh or chilled	15	G
02062100	Tongues	10	G
02062200	Livers	10	G
02062900	Other	15	G
02063010	Skin	10	G
02063090	Other	10	G
02064100	Livers	10	X
02064910	Skin	10	G
02064990	Other	10	G
02068000	Other, fresh or chilled	15	G
02069000	Other, frozen	15	G
02071100	Not cut in pieces, fresh or chilled	15	X
02071200	Not cut in pieces, frozen	15	X

HS 2015	Description	Base Rate	Staging Category
02071311	Breasts, including boneless	15	X
02071312	Ground or pasta meat	15	X
02071313	Leg quarters, together or separately, even chopped	260	X
02071314	Assorted pieces together or separately, even including bits of the heading 0207.13.13 or offal	260	X
02071315	Wings	15	X
02071319	Other	260	X
02071321	Livers	15	X
02071329	Other	15	X
02071411	Breasts, including boneless	15	X
02071412	Ground or pasta meat	15	X
02071413	Leg quarters, together or separately, even chopped	260	X
02071414	Sets consisting of pieces together or separated, even in parts, including bits of the heading 0207.14.13	260	X
02071415	Wings	15	X
02071419	Other	260	X
02071421	Livers	15	X
02071429	Other	15	X
02072400	Not cut in pieces, fresh or chilled	15	G
02072500	Not cut in pieces, frozen	15	G
02072610	In paste form, mechanically boned	15	G
02072690	Other	15	G
02072710	In paste form, mechanically boned	15	G
02072790	Other	15	G
02074100	Not cut in pieces, fresh or chilled	15	E
02074200	Not cut in pieces, frozen	15	E
02074300	Fatty livers, fresh or chilled	15	E
02074410	In paste form, mechanically boned	15	E
02074490	Other	15	E
02074510	In paste form, mechanically boned	15	E
02074590	Other	15	E
02075100	Not cut in pieces, fresh or chilled	15	E
02075200	Not cut in pieces, frozen	15	E
02075300	Fatty livers, fresh or chilled	15	E
02075410	In paste form, mechanically boned	15	E
02075490	Other	15	E
02075510	In paste form, mechanically boned	15	E
02075590	Other	15	E
02076010	Not cut in pieces, fresh or chilled	15	E

HS 2015	Description	Base Rate	Staging Category
02076020	Not cut in pieces, frozen	15	E
02076030	Fatty livers, fresh or chilled	15	E
02076041	In paste form, mechanically boned	15	E
02076049	Other	15	E
02076051	In paste form, mechanically boned	15	E
02076059	Other	15	E
02081000	Of rabbit or hare	15	A
02083000	Of primates	15	A
02084000	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	15	A
02085000	Of reptiles (including snakes and sea turtles)	15	A
02086000	Of camels and other camelids (camelidae)	15	A
02089010	Legs (legs) of frog	15	A
02089090	Other	15	A
02091010	Bacon	15	X
02091020	Pig fat	15	X
02099000	Other	15	X
02101111	Salt-cured ham, naturally dried for a minimum of 10 months (serrano-type)	15	X
02101119	Other	70	X
02101190	Other	70	X
02101200	Bellies (streaky) and cuts thereof	15	X
02101910	Pork ribs	70	X
02101921	Salt-cured ham, naturally dried for a minimum of 10 months (serrano-type)	15	X
02101929	Other	70	X
02101990	Other	70	X
02102000	Meat of bovine animals	15	G
02109110	Meat	15	A
02109120	Offal	10	A
02109190	Other	10	A
02109210	Meat	15	A
02109221	Of seals, sea lions and walruses (mammals of the suborder pinnipedia)	0	A
02109229	Other	10	A
02109290	Other	10	A
02109310	Meat	15	A

HS 2015	Description	Base Rate	Staging Category
02109320	Offal	10	A
02109390	Other	10	A
02109910	Meat	15	C
02109921	Goose liver, salted, in brine, dried or smoked	15	C
02109929	Other	10	C
02109990	Other	10	C
03011100	Freshwater	10	C
03011900	Other	10	C
03019110	Fry for restocking	15	A
03019190	Other	15	C
03019210	Larvae for restocking	10	A
03019290	Other	10	C
03019310	Larvae for restocking	10	C
03019390	Other	10	C
03019400	Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	15	A
03019500	Southern bluefin tunas (<i>thunnus maccoyii</i>)	15	A
03019910	Fry for restocking	15	A
03019991	Tuna (of the genus <i>Thunnus</i> , excluding <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> and <i>Thunnus maccoyii</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.) and mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	15	A
03019999	Other	15	C
03021100	Trout (<i>salmo trutta</i> , <i>oncorhynchus mykiss</i> , <i>oncorhynchus clarki</i> , <i>oncorhynchus aguabonita</i> , <i>oncorhynchus gilae</i> , <i>oncorhynchus apache</i> and <i>oncorhynchus chrysogaster</i>)	15	C
03021300	Pacific salmon (<i>oncorhynchus nerka</i> , <i>oncorhynchus gorbusha</i> , <i>oncorhynchus keta</i> , <i>oncorhynchus tshawytscha</i> , <i>oncorhynchus kisutch</i> , <i>oncorhynchus masou</i> and <i>oncorhynchus rhodurus</i>)	5	C
03021400	Atlantic salmon (<i>salmo salar</i>) and danube salmon (<i>hucho hucho</i>)	5	C
03021900	Other	15	C

HS 2015	Description	Base Rate	Staging Category
03022100	Halibut (reinhardtius hippoglossoides, hippoglossus hippoglossus, hippoglossus stenolepis)	15	C
03022200	Plaice (pleuronectes platessa)	15	C
03022300	Sole (solea spp.)	15	C
03022400	Turbot (psetta maxima)	15	C
03022900	Other	15	C
03023100	Albacore or longfinned tunas (thunnus alalunga)	15	A
03023200	Yellowfin tunas (thunnus albacares)	15	A
03023300	Skipjack or stripe-bellied bonito	15	A
03023400	Bigeye tunas (thunnus obesus)	15	A
03023510	Common tuna or bluefin (thunnus thynnus)	15	A
03023520	Atlantic and pacific tuna (thunnus orientalis)	0	A
03023600	Southern bluefin tunas (thunnus maccoyii)	15	A
03023900	Other	0	A
03024100	Herrings (clupea harengus, clupea pallasii)	15	C
03024200	Anchovies (engraulis spp.)	15	C
03024300	Sardines (sardina pilchardus, sardinops spp.), sardinella (sardinella spp.), brisling or sprats (sprattus sprattus)	15	A
03024400	Mackerel (scomber scombrus, scomber australasicus, scomber japonicus)	15	C
03024500	Jack and horse mackerel (trachurus spp.)	15	C
03024600	Cobia (rachycentron canadum)	15	C
03024700	Swordfish (xiphias gladius)	15	C
03025100	Cod (gadus morhua, gadus ogac, gadus macrocephalus)	15	C
03025200	Haddock (melanogrammus aeglefinus)	15	C
03025300	Coalfish (pollachius virens)	15	C
03025400	Hake (merluccius spp., urophycis spp.)	15	C
03025500	Alaska pollock (theragra chalcogramma)	15	C
03025600	Blue whittings (micromesistius poutassou, micromesistius australis)	15	C
03025900	Other	15	C
03027100	Tilapia (oreochromis spp.)	15	C
03027200	Catfish (pangasius spp., silurus spp., clarias spp., ictalurus spp.)	15	C

HS 2015	Description	Base Rate	Staging Category
03027300	Carp (cyprinus carpio, carassius carassius, ctenopharyngodon idellus, hypophthalmichthys spp., cirrhinus spp., mylopharyngodon piceus)	15	C
03027400	Eels (anguilla spp.)	15	C
03027900	Other	15	C
03028100	Dogfish and other sharks	15	C
03028200	Rays (rajidae)	15	C
03028300	Antarctic toothfish and black toothfish (black hake, deep cod, black nototenia) * (Dissostichus spp.)	15	C
03028400	Sea bass (dicentrarchus spp.)	15	C
03028500	Seabream (golden, sparidae) * (sparidae)	15	C
03028910	Snappers (lutjanus spp.)	15	C
03028920	Dolphinfish (coryphaena hippurus)	15	C
03028930	Groupers (epinephelus spp., paralabrax spp.)	15	C
03028940	Croakers (sciaena spp.)	15	C
03028950	Marlin (makaira spp., spearfish.)	15	C
03028960	Other tilapia, except those classified under tariff item 0302.71.00	15	C
03028970	Groupers (epinephelus guaza)	15	C
03028990	Other	15	C
03029000	Livers and roes	15	C
03031100	Red salmon (Oncorhynchus nerka)	5	C
03031200	Other pacific salmon (oncorhynchus gorbusha, oncorhynchus keta, oncorhynchus tshawytscha, oncorhynchus kisutch, oncorhynchus masou and oncorhynchus rhodurus)	5	C
03031300	Atlantic salmon (salmo salar) and danube salmon (hucho hucho)	5	C
03031400	Trout (salmo trutta, oncorhynchus mykiss, oncorhynchus clarki, oncorhynchus aguabonita, oncorhynchus gilae, oncorhynchus apache and oncorhynchus chrysogaster)	15	C
03031900	Other	15	C
03032300	Tilapia (oreochromis spp.)	15	C
03032400	Catfish (pangasius spp., silurus spp., clarias spp., ictalurus spp.)	15	C

HS 2015	Description	Base Rate	Staging Category
03032500	Carp (cyprinus carpio, carassius carassius, ctenopharyngodon idellus, hypophthalmichthys spp., cirrhinus spp., mylopharyngodon piceus)	15	C
03032600	Eels (anguilla spp.)	15	C
03032900	Other	15	C
03033100	Halibut (reinhardtius hippoglossoides, hippoglossus hippoglossus, hippoglossus stenolepis)	15	C
03033200	Plaice (pleuronectes platessa)	15	C
03033300	Sole (solea spp.)	15	C
03033400	Turbot (psetta maxima)	15	C
03033900	Other	15	C
03034100	Albacore or longfinned tunas (thunnus alalunga)	15	A
03034200	Yellowfin tunas (thunnus albacares)	15	A
03034300	Skipjack or stripe-bellied bonito	15	A
03034400	Bigeye tunas (thunnus obesus)	15	A
03034500	Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	15	A
03034600	Southern bluefin tunas (thunnus maccoyii)	15	A
03034900	Other	15	A
03035100	Herrings (clupea harengus, clupea pallasii)	10	C
03035300	Sardines (sardina pilchardus, sardinops spp.), sardinella (sardinella spp.), brisling or sprats (sprattus sprattus)	15	A
03035400	Mackerel (scomber scombrus, scomber australasicus, scomber japonicus)	10	A
03035500	Jack and horse mackerel (trachurus spp.)	15	C
03035600	Cobia (rachycentron canadum)	15	C
03035700	Swordfish (xiphias gladius)	15	C
03036300	Cod (gadus morhua, gadus ogac, gadus macrocephalus)	15	C
03036400	Haddock (melanogrammus aeglefinus)	15	C
03036500	Coalfish (pollachius virens)	15	C
03036600	Hake (merluccius spp., urophycis spp.)	8	C
03036700	Alaska pollock (theragra chalcogramma)	15	C
03036800	Blue whittings (micromesistius poutassou, micromesistius australis)	15	C
03036900	Other	15	C
03038100	Dogfish and other sharks	15	C
03038200	Rays (rajidae)	15	C

HS 2015	Description	Base Rate	Staging Category
03038300	Antarctic toothfish and black toothfish (black hake, deep cod, black nototenia) * (Dissostichus spp.)	15	C
03038400	Sea bass (dicentrarchus spp.)	15	C
03038900	Other	15	C
03039000	Livers and roes	15	C
03043100	Tilapia (oreochromis spp.)	15	C
03043200	Catfish (pangasius spp., silurus spp., clarias spp., ictalurus spp.)	15	C
03043300	Nile perch (lates niloticus)	15	C
03043900	Other	15	C
03044100	Pacific salmon (oncorhynchus nerka, oncorhynchus gorbuscha, oncorhynchus keta, oncorhynchus tshawytscha, oncorhynchus kisutch, oncorhynchus masou and oncorhynchus rhodurus), atlantic salmon (salmo salar) and danube salmon (huchohucho)	15	C
03044200	Trout (salmo trutta, oncorhynchus mykiss, oncorhynchus clarki, oncorhynchus aguabonita, oncorhynchus gilae, oncorhynchus apache and oncorhynchus chrysogaster)	15	C
03044300	Flat fish (pleuronectidae, bothidae, cynoglossidae, soleidae, scophthalmidae and citharidae)	15	C
03044400	Fish of the families bregmacerotidae, euclichthyidae, gadidae, macrouridae, melanonidae, merlucciidae, moridae and muraenolepididae	15	C
03044500	Swordfish (xiphias gladius)	15	C
03044600	Antarctic toothfish and toothfish (patagonian toothfish, patagonian toothfish, nototenia black) * (dissostichus spp.)	15	C
03044900	Other	15	C
03045100	Tilapias (oreochromis spp.), catfish (pangasius spp., silurus spp., clarias spp., ictalurus spp.), carp (cyprinus carpio, carassius carassius, ctenopharyngodon idellus, hypophthalmichthys spp., cirrhinus spp., mylopharyngodon piceus), eels (anguilla spp.), nile perch (lates niloticus) and snakeheads (channa spp.)	15	C
03045200	Salmonidae	15	C

HS 2015	Description	Base Rate	Staging Category
03045300	Fish of the families bregmacerotidae, eulichthyidae, gadidae, macrouridae, melanonidae, merlucciidae, moridae and muraenolepididae	15	C
03045400	Swordfish (xiphias gladius)	15	C
03045500	Antarctic toothfish and black toothfish (black hake, deep cod, black nototenias) * (Dissostichus spp.)	15	C
03045900	Other	15	C
03046100	Tilapia (oreochromis spp.)	15	C
03046200	Catfish (pangasius spp., silurus spp., clarias spp., ictalurus spp.)	15	C
03046300	Nile perch (lates niloticus)	15	C
03046900	Other	15	C
03047100	Cod (gadus morhua, gadus ogac, gadus macrocephalus)	15	C
03047200	Haddock (melanogrammus aeglefinus)	15	C
03047300	Coalfish (pollachius virens)	15	C
03047400	Hake (merluccius spp., urophycis spp.)	15	C
03047500	Alaska pollock (theragra chalcogramma)	15	C
03047900	Other	15	C
03048100	Pacific salmon (oncorhynchus nerka, oncorhynchus gorbuscha, oncorhynchus keta, oncorhynchus tshawytscha, oncorhynchus kisutch, oncorhynchus masou and oncorhynchus rhodurus), atlantic salmon (salmo salar) and danube salmon (huchohucho)	15	C
03048200	Trout (salmo trutta, oncorhynchus mykiss, oncorhynchus clarki, oncorhynchus aguabonita, oncorhynchus gilae, oncorhynchus apache and oncorhynchus chrysogaster)	15	C
03048300	Flat fish (pleuronectidae, bothidae, cynoglossidae, soleidae, scophthalmidae and citharidae)	15	C
03048400	Swordfish (xiphias gladius)	15	C
03048500	Antarctic toothfish and black toothfish (black hake, deep cod, black nototenias) * (Dissostichus spp.)	15	C
03048600	Herrings (clupea harengus, clupea pallasii)	15	C
03048700	Tunas (of the genus thunnus), skipjack or stripe-bellied bonito (euthynnus (katsuwonus) pelamis)	15	C
03048910	Snappers (lutjanus spp.)	15	C
03048920	Dolphinfish (coryphaena hippurus)	15	C
03048930	Groupers (epinephelus spp., paralabrax spp.)	15	C

HS 2015	Description	Base Rate	Staging Category
03048940	Croakers (sciaena spp.)	15	C
03048950	Marlin (makaira spp. , spearfish .)	15	C
03048960	Other tilapia, except those classified under tariff item 0304.61.00	15	C
03048970	Groupers (epinephelus guaza)	15	C
03048990	Other	15	C
03049100	Swordfish (xiphias gladius)	15	C
03049200	Antarctic toothfish and black toothfish (black hake, deep cod, black nototenias) * (Dissostichus spp.)	15	C
03049300	Tilapias (oreochromis spp.), catfish (pangasius spp., silurus spp., clarias spp., ictalurus spp.), carp (cyprinus carpio, carassius carassius, ctenopharyngodon idellus, hypophthalmichthys spp., cirrhinus spp., mylopharyngodon piceus), eels (anguilla spp.), Nile perch (lates niloticus) and snakeheads (channa spp.)	15	C
03049400	Alaska pollock (theragra chalcogramma)	15	C
03049500	Fish of the families bregmacerotidae, euclichthyidae, gadidae, macrouridae, melanonidae, merlucciidae, moridae and muraenolepididae, other than Alaska pollock (theragra chalcogramma)	15	C
03049900	Other	15	C
03051000	Flours, meals and pellets of fish, fit for human consumption	15	A
03052000	Livers and roes, dried, smoked, salted or in brine	15	C
03053100	Tilapias (oreochromis spp.), catfish (pangasius spp., silurus spp., clarias spp., ictalurus spp.), carp (cyprinus carpio, carassius carassius, ctenopharyngodon idellus, hypophthalmichthys spp., cirrhinus spp., mylopharyngodon piceus), eels (anguilla spp.), Nile perch (lates niloticus) and snakeheads (channa spp.)	10	C
03053200	Fish of the families bregmacerotidae, euclichthyidae, gadidae, macrouridae, melanonidae, merlucciidae, moridae and muraenolepididae	10	C
03053900	Other	10	C

HS 2015	Description	Base Rate	Staging Category
03054100	Pacific salmon (<i>oncorhynchus nerka</i> , <i>oncorhynchus gorbusha</i> , <i>oncorhynchus keta</i> , <i>oncorhynchus tshawytscha</i> , <i>oncorhynchus kisutch</i> , <i>oncorhynchus masou</i> and <i>oncorhynchus rhodurus</i>), atlantic salmon (<i>salmo salar</i>) and danube salmon (<i>huchohucho</i>)	5	C
03054200	Herrings (<i>clupea harengus</i> , <i>clupea pallasii</i>)	15	C
03054300	Trout (<i>salmo trutta</i> , <i>oncorhynchus mykiss</i> , <i>oncorhynchus clarki</i> , <i>oncorhynchus aguabonita</i> , <i>oncorhynchus gilae</i> , <i>oncorhynchus apache</i> and <i>oncorhynchus chrysogaster</i>)	10	C
03054400	Tilapias (<i>oreochromis</i> spp.), catfish (<i>pangasius</i> spp., <i>silurus</i> spp., <i>clarias</i> spp., <i>ictalurus</i> spp.), carp (<i>cyprinus carpio</i> , <i>carassius carassius</i> , <i>ctenopharyngodon idellus</i> , <i>hypophthalmichthys</i> spp., <i>cirrhinus</i> spp., <i>mylopharyngodon piceus</i>), eels (<i>anguilla</i> spp.), nile perch (<i>lates niloticus</i>) and snakeheads (<i>channa</i> spp.)	10	C
03054900	Other	10	C
03055100	Cod (<i>gadus morhua</i> , <i>gadus ogac</i> , <i>gadus macrocephalus</i>)	0	A
03055900	Other	0	A
03056100	Herrings (<i>clupea harengus</i> , <i>clupea pallasii</i>)	10	C
03056200	Cod (<i>gadus morhua</i> , <i>gadus ogac</i> , <i>gadus macrocephalus</i>)	5	C
03056300	Anchovies (<i>engraulis</i> spp.)	15	C
03056400	Tilapias (<i>oreochromis</i> spp.), catfish (<i>pangasius</i> spp., <i>silurus</i> spp., <i>clarias</i> spp., <i>ictalurus</i> spp.), carp (<i>cyprinus carpio</i> , <i>carassius carassius</i> , <i>ctenopharyngodon idellus</i> , <i>hypophthalmichthys</i> spp., <i>cirrhinus</i> spp., <i>mylopharyngodon piceus</i>), eels (<i>anguilla</i> spp.), nile perch (<i>lates niloticus</i>) and snakeheads (<i>channa</i> spp.)	5	C
03056900	Other	5	C
03057110	Smoked	10	C
03057120	Dried, including salted, not smoked; Salted, not dried or smoked; in brine	5	C

HS 2015	Description	Base Rate	Staging Category
03057210	Of the heading 0305.51.00	0	A
03057220	Of the heading 0305.41.00, 0305.59.00, 0305.62.00, 0305.64.00 or 0305.69.00	5	C
03057230	Of heading 0305.49.00 or 0305.61.00	10	C
03057240	Of heading 0305.42.00 or 0305.63.00	15	C
03057910	Of the heading 0305.51.00	0	A
03057920	Of the heading 0305.41.00, 0305.59.00, 0305.62.00, 0305.64.00 or 0305.69.00	5	C
03057930	Of heading 0305.49.00 or 0305.61.00	10	C
03057940	Of heading 0305.42.00 or 0305.63.00	15	C
03061111	Whole, but not smoked	15	C
03061112	Heads, not smoked	15	C
03061113	Tails, not smoked	15	C
03061114	Whole, heads and tails, smoked, whether or not cooked before or during the smoking	15	C
03061121	Smoked, whether or not cooked before or during the smoking	15	C
03061129	Other	15	C
03061210	Smoked, whether or not peeled or cooked before or during the smoking	15	C
03061290	Other	5	C
03061410	Smoked, whether or not peeled or cooked before or during the smoking	15	C
03061490	Other	15	C
03061510	Smoked, whether or not peeled or cooked before or during the smoking	15	C
03061590	Other	15	C
03061610	Smoked, whether or not peeled or cooked before or during the smoking	15	C
03061690	Other	15	C
03061711	Grown, but not smoked	15	C
03061712	Grown, smoked, whether or not peeled or cooked before or during the smoked	15	C
03061713	Other, smoked, whether or not peeled or cooked before or during the smoked	15	C
03061719	Other	15	C
03061791	Smoked, whether or not peeled or cooked before or during the smoked	15	C
03061799	Other	15	C

HS 2015	Description	Base Rate	Staging Category
03061910	Smoked, whether or not peeled or cooked before or during the smoked	15	C
03061990	Other, including flours, meals and " pellets " of crustaceans, fit for human consumption	15	C
03062110	Smoked, whether or not peeled or cooked before or during the smoked	15	C
03062190	Other	15	C
03062210	Live, fresh or chilled	5	C
03062290	Other	15	C
03062410	Smoked, whether or not peeled or cooked before or during the smoked	15	C
03062490	Other	15	C
03062510	Smoked, whether or not peeled or cooked before or during the smoking	15	C
03062590	Other	15	C
03062610	Shrimps and prawns	15	C
03062691	Live, fresh or chilled	0	A
03062699	Other	15	C
03062710	Shrimps and prawns	15	A
03062791	Live, fresh or chilled	0	A
03062799	Other	15	C
03062910	Flours, meals and pellets	15	C
03062991	Smoked, whether or not peeled or cooked before or during the smoked	15	C
03062999	Other	15	C
03071100	Live, fresh or chilled	15	C
03071910	Smoked, whether or not peeled or cooked before or during the smoked	10	C
03071990	Other	15	C
03072100	Live, fresh or chilled	15	C
03072910	Smoked, whether or not peeled or cooked before or during the smoking	10	C
03072990	Other	15	C
03073100	Live, fresh or chilled	15	C
03073910	Smoked, whether or not peeled or cooked before or during the smoking	10	C
03073990	Other	15	C
03074100	Live, fresh or chilled	15	C
03074911	Smoked, whether or not peeled or cooked before or during the smoked	10	C

HS 2015	Description	Base Rate	Staging Category
03074919	Other	15	A
03074991	Smoked, whether in shell or not, whether or not cooked before or during the smoking process	10	C
03074999	Other	15	C
03075100	Live, fresh or chilled	15	C
03075910	Smoked, whether or not peeled or cooked before or during the smoked	10	C
03075990	Other	15	C
03076010	Smoked, whether or not peeled or cooked before or during the smoked	10	C
03076090	Other	15	C
03077100	Live, fresh or chilled	15	C
03077910	Smoked, whether or not peeled or cooked before or during the smoked	10	C
03077990	Other	15	C
03078100	Live, fresh or chilled	15	C
03078910	Smoked, whether or not peeled or cooked before or during the smoked	10	C
03078990	Other	15	C
03079100	Live, fresh or chilled	15	C
03079910	Smoked, whether or not peeled or cooked before o during the smoked	10	C
03079990	Other	15	C
03081100	Live, fresh or chilled	15	C
03081910	Smoked, whether or not peeled or cooked before or during the smoked	10	C
03081990	Other	15	C
03082100	Live, fresh or chilled	15	C
03082910	Smoked, whether or not peeled or cooked before or during the smoked	10	C
03082990	Other	15	C
03083010	Live, fresh or refrigerated	15	C
03083091	Smoked, whether in shell or not, whether or not cooked before or during the smoking process	10	C
03083099	Other	15	C
03089010	Flours, meals and "pellets" of aquatic invertebrates	15	A
03089091	Smoked, whether or not peeled or cooked before or during the smoked	10	C
03089099	Other	15	C
04011000	Of a fat content, by weight, not exceeding 1%	60	X

HS 2015	Description	Base Rate	Staging Category
04012000	Containing more than 1% but not exceeding 6% fat by weight	60	X
04014010	Milk	20	X
04014020	Cream	60	X
04015010	Milk	20	X
04015020	Cream	30	X
04021010	Of goats	4	X
04021091	In containers holding not more than 1 kg (for household use only), other than goods of heading 0402.10.92	50	X
04021092	For infant use, put up in packings for retail sale, composed of full cream milk, skimmed milk, lactose, lecithin, vitamins and mineral salts	50	X
04021093	In containers of a net content exceeding 2.27 kilos net	50	X
04021099	Other	50	X
04022110	Of goats	5	X
04022191	For infant use, put up in packings for retail sale, composed of full cream milk, lactose, lecithin, vitamins and mineral salts	50	X
04022192	In containers of a net content exceeding 2.27 kilos net	50	X
04022199	Other	50	X
04022910	Of goats	5	X
04022991	For infant use, put up in packings for retail sale, composed of full cream milk, lactose, lecithin, vitamins and mineral salts	50	X
04022992	In containers of a net content exceeding 2.27 kilos net	50	X
04022999	Other	50	X
04029111	Evaporated	10	X
04029119	Other	5	X
04029191	Evaporated, of a fat content not exceeding 1.5% by weight	155	X
04029192	Evaporated, of a fat content exceeding 1.5% by weight	155	X
04029199	Other	155	X
04029911	Evaporated	10	X
04029919	Other	5	X
04029991	Evaporated, of a fat content not exceeding 1.5% by weight	155	X
04029992	Evaporated, of a fat content exceeding 1.5% by weight	155	X
04029993	Condensed milk	155	X
04029999	Other	155	X

HS 2015	Description	Base Rate	Staging Category
04031010	Not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruits, nuts or cocoa	15	X
04031021	Of a fat content, by weight, not exceeding 1.5% (skimmed)	15	X
04031022	Of a fat content, by weight, exceeding 1.5%	30	X
04031031	Less than 50% by weight	15	X
04031032	50% or more by weight	10	X
04031090	Other	15	X
04039011	Cream	30	X
04039012	Buttermilk	20	X
04039013	Curd	30	X
04039019	Other	30	X
04039021	In powder, granules or other solid forms, in containers holding not more than 1 kg (for household use only), of a fat content, by weight, not exceeding 1.5%	30	X
04039022	In powder, granules or other solid forms, in containers holding more than 1 kg, of a fat content, by weight, not exceeding 1.5%	50	X
04039023	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%	50	X
04039024	Buttermilk	30	X
04039029	Other	30	X
04039031	In powder, granules or other solid forms	5	X
04039039	Other	30	X
04039041	Less than 50% by weight	22.5	X
04039042	50% or more by weight	10	X
04039090	Other	120	X
04041011	In powder, granules or other solid forms, whether or not containing added sugar or other sweetening matter	5	A
04041019	Other	30	A
04041091	Not concentrated or containing added sugar or other sweetening matter	30	A
04041099	Other	30	A
04049010	In powder, granules or other solid forms, whether or not containing added sugar or other sweetening matter	120	X
04049020	Other, sugary or otherwise sweetened	30	X
04049092	Milk (fluid) in aseptic packages for long without refrigeration, lactose-free	60	X
04049099	Other	120	X

HS 2015	Description	Base Rate	Staging Category
04051000	Butter	15	X
04052010	Of a milkfat content by weight of 75% or more	15	X
04052090	Other	10	X
04059010	Butter oil	0	A
04059090	Other	15	X
04061010	Mozzarella	30	X
04061090	Other	30	X
04062010	Type " cheddar " dehydrated	30	E
04062020	Mozzarella	15	X
04062090	Other	30	X
04063000	Processed cheese, not grated or powdered	30	X
04064000	Blue-veined cheese and other cheese containing veins produced by penicillium roqueforti	15	X
04069011	For industrial use, whole, in containers holding 20 kg or more	30	X
04069019	Other	30	X
04069020	Muenster	15	X
04069090	Other	20	X
04071100	Of fowls of the species gallus domesticus	5	A
04071900	Other	5	A
04072100	Of fowls of the species gallus domesticus	15	X
04072900	Other	15	E
04079000	Other	15	E
04081100	Dried	15	G
04081900	Other	15	G
04089100	Dried	15	G
04089900	Other	15	G
04090000	Natural honey	15	E
04100000	Edible products of animal origin, not elsewhere specified or included.	15	C
05010000	Human hair, unworked, whether or not washed; waste of human hair	15	A
05021000	Pigs', hogs' or boars' bristles and hair and waste thereof	15	A
05029000	Other	15	A
05040010	Sausage casings	0	A
05040020	Stomachs and bladders, edible	15	C
05040090	Other	15	C
05051000	Feathers of a kind used for stuffing; down	15	C

HS 2015	Description	Base Rate	Staging Category
05059000	Other	15	C
05061010	Whalebone	10	A
05061090	Other	15	A
05069010	Whalebone	10	C
05069090	Other	15	C
05071000	Ivory; ivory powder and waste	10	C
05079010	Horns	15	C
05079020	Whalebone hair	10	C
05079030	Horn-cores	15	C
05079040	Tortoiseshell	15	C
05079090	Other	15	C
05080010	Coral	10	C
05080020	Mother-of-pearl	15	C
05080030	Cuttlefish bones	10	C
05080090	Other	15	C
05100010	Ambergris, castoreum, civet and musk; cantharides	10	C
05100020	Testicles	15	C
05100090	Other	15	C
05111000	Bovine semen	0	A
05119110	Fish scales and waste thereof	15	A
05119120	Spawn	0	A
05119190	Other	15	A
05119910	Cochineal, raw or simply prepared	10	C
05119920	Eggs and roes	0	A
05119930	Animal embryos and semen	0	A
05119940	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	10	C
05119950	Natural sponges of animal origin	15	C
05119990	Other	0	A
06011000	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0	A
06012000	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	0	A
06021000	Unrooted cuttings and slips	0	A
06022010	Seedlings	0	A
06022090	Other	0	A
06023000	Rhododendrons and azaleas, grafted or not	0	A
06024000	Roses, grafted or not	0	A

HS 2015	Description	Base Rate	Staging Category
06029010	Mushroom spawn	0	A
06029090	Other	0	A
06031100	Roses	15	E
06031200	Carnations	15	E
06031300	Orchids	15	E
06031400	Chrysanthemums	15	G
06031500	Lilies (lilium spp.)	15	G
06031910	Ginger	15	E
06031920	Bird of paradise	15	G
06031930	Calas	15	G
06031950	Sysophilia	15	G
06031960	Gerberas	15	E
06031970	Statice	15	G
06031980	Alstroemerias	15	G
06031991	Agapanthus	15	G
06031992	Gladioli	15	G
06031993	Anthuriums	15	G
06031994	Heliconias	15	G
06031999	Other	15	G
06039010	Flower arrangements	15	E
06039090	Other	15	G
06042010	Christmas trees	5	E
06042090	Other	15	E
06049010	Mosses and lichens	15	E
06049020	Arrangements	15	E
06049090	Other	15	E
07011000	For sowing	0	A
07019000	Other	81	X
07020000	Tomatoes, fresh or chilled	15	G
07031011	For sowing	0	A
07031019	Other	72	X
07031051	For sowing	0	A
07031059	Other	30	G
07032000	Garlic	0	A
07039000	Leeks and other alliaceous vegetables	15	E
07041000	Cauliflower and broccoli (" broccoli")	15	E
07042000	Brussels sprouts	15	E
07049010	Savoy cabbage	30	E
07049090	Other	15	E

HS 2015	Description	Base Rate	Staging Category
07051100	Cabbage lettuce (head lettuce)	15	E
07051900	Other	15	E
07052100	Witloof chicory (cichorium intybus var. foliosum)	15	E
07052900	Other	15	E
07061000	Carrots and turnips	15	G
07069000	Other	15	C
07070000	Cucumbers and gherkins, fresh or chilled	15	G
07081000	Peas (pisum sativum)	0	A
07082000	Beans (vigna spp., phaseolus spp.)	15	C
07089000	Other	15	C
07092000	Asparagus	15	E
07093000	Aubergines	15	E
07094000	Celery, other than celeriac	15	C
07095100	Mushrooms of the genus agaricus	15	C
07095900	Other	15	C
07096010	Sweet peppers (chiles)	15	G
07096020	Tabasco pepper (capsicum frutescens l.)	15	G
07096090	Other	15	G
07097000	Spinach, new zealand spinach and orache spinach (garden spinach)	15	E
07099100	Globe artichokes	15	C
07099200	Olives	10	E
07099300	Pumpkins, squash and gourds (cucurbita spp.)	15	E
07099910	Capers	10	E
07099920	Sweet corn (zea mays var. saccharata)	15	G
07099990	Other	15	E
07101000	Potatoes	30	X
07102100	Peas (pisum sativum)	0	A
07102200	Beans (vigna spp., phaseolus spp.)	0	A
07102900	Other	0	A
07103000	Spinach, new zealand spinach and orache spinach (garden spinach)	15	E
07104000	Sweetcorn	15	E
07108010	Olives	10	E
07108020	Capers	10	E
07108030	Onions	15	E
07108040	Fungi, mushrooms and truffles	15	E
07108050	Garlic	10	E
07108060	Tomatoes	15	E

HS 2015	Description	Base Rate	Staging Category
07108091	Celery	15	E
07108092	Lettuces	15	E
07108093	Cabbage (savoy cabbage or common cabbage)	15	E
07108094	Carrots	15	E
07108095	Beetroot	15	E
07108096	Headed broccoli.	15	E
07108097	Cauliflower	15	E
07108098	Brussels sprouts	15	E
07108099	Other	15	E
07109000	Mixtures of vegetables	15	G
07112000	Olives	10	C
07114000	Cucumbers and gherkins	0	A
07115100	Mushrooms of the genus agaricus	15	C
07115900	Other	15	C
07119011	Onions	15	X
07119012	Tomatoes	15	E
07119013	Garlic	0	A
07119014	Celery	15	E
07119015	Capers	10	C
07119019	Other	0	A
07119090	Other	0	A
07122010	Powdered, in containers of a net content of 5 kg or more	0	A
07122090	Other	0	A
07123100	Mushrooms of the genus agaricus	0	A
07123200	Wood ears (auricularia spp.)	0	A
07123300	Jelly fungi (tremella spp.)	0	A
07123900	Other	0	A
07129010	Tomatoes	15	E
07129020	Powdered garlic	10	E
07129030	Potatoes, whether or not cut or sliced but not further prepared	10	E
07129090	Other	0	A
07131010	For sowing	0	A
07131090	Other	0	A
07132000	Chickpeas (garbanzos)	0	A
07133110	For sowing	0	A
07133120	Pink or pinto beans	15	G
07133190	Other	15	G

HS 2015	Description	Base Rate	Staging Category
07133210	For sowing	0	A
07133220	Pink or pinto beans	15	G
07133290	Other	15	G
07133310	For sowing	0	A
07133320	Pink or pinto beans	15	G
07133330	Red beans	15	G
07133390	Other	15	G
07133410	For sowing	0	A
07133490	Other	15	E
07133510	For sowing	0	A
07133590	Other	15	E
07133910	For sowing	0	A
07133990	Other	15	E
07134000	Lentils	0	A
07135000	Broad beans (<i>Vicia faba</i> var. <i>major</i>) horse beans (<i>Vicia faba</i> var. <i>equina</i>), and field beans (<i>Vicia faba</i> var. <i>minor</i>)	0	A
07136010	For sowing	0	A
07136090	Other	15	E
07139010	For sowing	0	A
07139090	Other	15	C
07141000	Manioc roots (cassava)	15	E
07142000	Sweet potatoes	15	G
07143010	Cush-cush yam (<i>dioscorea trifida</i>)	15	G
07143020	Yams (<i>dioscorea alata</i>)	15	E
07143090	Other	15	G
07144010	Dasheens (<i>Colocasia esculenta</i>)	15	G
07144090	Other	15	G
07145010	Taro (cocoyam) (<i>xanthosoma saggitifolium</i>)	15	G
07145090	Other	15	G
07149000	Other	15	G
08011100	Dried	15	A
08011200	In the inner shell (endocarp)	15	A
08011900	Other	15	A
08012110	Fresh	15	A
08012120	Dried	10	A
08012210	Fresh	15	A
08012220	Dried	10	A
08013100	In shell	10	C

HS 2015	Description	Base Rate	Staging Category
08013200	Shelled	10	E
08021100	In shell	10	A
08021200	Shelled	2	A
08022100	In shell	10	A
08022200	Shelled	10	A
08023100	In shell	5	A
08023200	Shelled	0	A
08024100	In shell	15	C
08024200	Shelled	10	C
08025100	In shell	2	A
08025200	Shelled	2	A
08026100	In shell	10	C
08026200	Shelled	10	G
08027000	Kola nuts (cola spp.)	10	C
08028000	Areca nuts	10	C
08029000	Other	10	G
08031010	Fresh	15	D
08031020	Dried	10	C
08039011	Fresh	15	C
08039012	Dried	15	C
08039090	Other	15	C
08041010	Fresh	15	C
08041020	Dried	10	C
08042000	Figs	10	C
08043000	Pineapple (pineapple)	15	C
08044000	Avocados	15	G
08045010	Fresh	15	E
08045020	Dried	10	E
08051000	Oranges	15	E
08052000	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids (citrus)	15	C
08054010	Fresh	15	E
08054020	Dried	10	E
08055010	Fresh	15	E
08055020	Dried	10	E
08059000	Other	15	C
08061000	Fresh	0	A
08062000	Dried, including raisins	2	A
08071100	Watermelons	15	C

HS 2015	Description	Base Rate	Staging Category
08071900	Other	15	C
08072000	Papayas	15	C
08081000	Apples	0	A
08083000	Pears	5	C
08084000	Quinces	15	A
08091000	Apricots	10	A
08092100	Sour cherries (prunus cerasus)	1	A
08092900	Other	1	A
08093000	Peaches, including nectarines	2	A
08094000	Plums and sloes	0	A
08101000	Strawberries	15	C
08102000	Raspberries, blackberries, mulberries and loganberries	15	C
08103000	Black, white or red currants and gooseberries	15	C
08104000	Cranberries, bilberries and other fruits of the genus vaccinium	15	C
08105000	Kiwifruit	15	C
08106000	Durians	10	A
08107000	Persimmons	10	C
08109010	Tropical	15	E
08109020	Non-tropical	10	E
08111000	Strawberries	15	C
08112010	Containing added sugar or other sweetening matter	0	A
08112090	Other	15	C
08119011	Tropical	15	E
08119019	Other	10	E
08119021	Tropical	15	E
08119029	Other	10	E
08121010	Cherries	0	A
08121090	Other	0	A
08129011	Strawberries	15	C
08129019	Other	10	C
08129020	Tropical	15	C
08131000	Apricots	10	C
08132000	Plums	5	C
08133010	In pieces	10	C
08133090	Other	10	C
08134000	Other fruits	10	E
08135000	Mixtures of nuts or dried fruits of this Chapter	5	C

HS 2015	Description	Base Rate	Staging Category
08140000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions:	15	C
09011110	Raw, in berries	30	X
09011120	Parchment coffee	30	X
09011130	Café oro (unroasted coffee beans)	30	X
09011190	Other	30	X
09011200	Decaffeinated	30	X
09012100	Not decaffeinated	54	X
09012200	Decaffeinated	54	X
09019000	Other	30	X
09021000	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	15	E
09022000	Other green tea (not fermented)	0	A
09023000	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	0	A
09024000	Other black tea (fermented) and other partly fermented tea	0	A
09030000	Maté	15	A
09041110	Black pepper	0	A
09041190	Other	10	A
09041200	Crushed or ground	10	E
09042100	Dried, neither crushed nor ground	10	C
09042200	Crushed or ground	10	C
09051000	Neither crushed nor ground	0	A
09052000	Crushed or ground	0	A
09061100	Cinnamon (cinnamomum zeylanicum blume)	0	A
09061900	Other	0	A
09062000	Crushed or ground	15	E
09071000	Neither crushed nor ground	0	A
09072000	Crushed or ground	15	A
09081100	Neither crushed nor ground	0	A
09081200	Crushed or ground	15	A
09082100	Neither crushed nor ground	0	A
09082200	Crushed or ground	15	A
09083110	Amoms	0	A
09083120	Cardamoms	0	A
09083210	Amoms	15	E
09083220	Cardamoms	15	E

HS 2015	Description	Base Rate	Staging Category
09092100	Neither crushed nor ground	10	A
09092200	Crushed or ground	15	A
09093100	Neither crushed nor ground	0	A
09093200	Crushed or ground	0	A
09096110	Seeds of anise or badian	10	A
09096190	Other	0	A
09096200	Crushed or ground	15	A
09101100	Neither crushed nor ground	0	A
09101200	Crushed or ground	15	C
09102010	Neither crushed nor ground	0	A
09102020	Crushed or ground	15	C
09103000	Turmeric (curcuma)	0	A
09109110	Neither crushed nor ground	0	A
09109120	Crushed or ground	15	C
09109910	Thyme	0	A
09109920	Bay leaves	0	A
09109930	Curry	0	A
09109990	Other	0	A
10011100	For sowing	0	A
10011900	Other	0	A
10019100	For sowing	0	A
10019900	Other	0	A
10021000	For sowing	0	A
10029000	Other	0	A
10031000	For sowing	0	A
10039000	Other	0	A
10041000	For sowing	0	A
10049000	Other	0	A
10051000	For sowing	0	A
10059010	Popping corn (zea mays everta)	10	E
10059020	Yellow maize (corn)	0	A
10059030	White maize (corn)	0	A
10059090	Other	0	A
10061010	For sowing	0	A
10061090	Other	90	X
10062010	Parboiled rice ("parboiled rice")	90	X
10062090	Other	90	X
10063010	Parboiled rice ("parboiled rice")	90	X
10063090	Other	90	X

HS 2015	Description	Base Rate	Staging Category
10064000	Broken rice	90	X
10071000	For sowing	0	A
10079000	Other	15	G
10081000	Buckwheat	10	C
10082100	For sowing	0	A
10082900	Other	0	A
10083000	Canary seed	5	A
10084000	Fonio (digitaria spp.)	10	C
10085000	Quinoa (chenopodium quinoa)	10	A
10086000	Triticale	10	C
10089000	Other cereals	10	C
11010000	Wheat or meslin (meslin)	25	X
11022010	Pregelatinised	0	A
11022090	Other	10	G
11029010	Barley flour	10	C
11029020	Oatmeal	10	C
11029030	Rice Flour	15	G
11029040	Rye flour	0	A
11029090	Other	10	E
11031100	Of wheat	0	A
11031310	Pregelatinised meal (for example meal used as additive in the brewing industry)	10	G
11031390	Other	15	G
11031910	Of oats	0	A
11031920	Rice	0	A
11031990	Other	0	A
11032010	Of wheat	0	A
11032090	Other	0	A
11041200	Of oats	0	A
11041910	Of barley	0	A
11041990	Other	0	A
11042211	Stabilized by heat treatment for enzyme inactivation	0	A
11042219	Other	0	A
11042310	Of popping corn (zea mays everta)	15	E
11042390	Other	40	E
11042910	Of barley	0	A
11042990	Other	0	A
11043000	Germ of cereals, whole, rolled, flaked or ground	15	C
11051000	Flour, meal and powder	0	A

HS 2015	Description	Base Rate	Staging Category
11052010	Flakes and granules	15	E
11052020	Pellets	15	E
11061000	Of the vegetables of heading 07.13	10	A
11062000	Of sago or of the roots or tubers of heading 07.14	10	A
11063000	Of the products of chapter 8	10	A
11071010	Neither crushed nor ground	0	A
11071020	Crushed or ground	5	A
11072010	Neither crushed nor ground	0	A
11072020	Crushed or ground	10	A
11081100	Wheat starch	5	A
11081200	Maize (corn) starch	0	A
11081300	Potato starch	15	A
11081400	Manioc (cassava) starch	15	A
11081900	Other starches	15	E
11082000	Inulin	15	A
11090000	Wheat gluten, whether or not dried	0	A
12011000	For sowing	0	A
12019000	Other	0	A
12023000	For sowing	0	A
12024100	In shell	0	A
12024200	Shelled, whether or not broken.	5	C
12030000	Copra	15	A
12040010	For sowing	0	A
12040090	Other	15	A
12051010	For sowing	15	A
12051090	Other	15	A
12059010	For sowing	0	A
12059090	Other	15	A
12060010	For sowing	0	A
12060090	Other	15	A
12071010	For sowing	0	A
12071090	Other	5	A
12072100	For sowing	0	A
12072900	Other	5	A
12073000	Castor oil seeds	5	A
12074010	For sowing	0	A
12074090	Other	0	A
12075000	Mustard seed	0	A
12076000	Safflower (carthamus tinctorius) seeds	5	A

HS 2015	Description	Base Rate	Staging Category
12077000	Melon seeds	0	A
12079100	Poppy seeds	5	A
12079911	Shea nuts (karite nuts)	0	A
12079919	Other	0	A
12079990	Other	5	A
12081000	Of soya beans	15	A
12089010	Of cotton seeds	15	A
12089020	Of ground-nut seeds	15	A
12089030	Of castor oil seeds	15	A
12089040	Of linseed	15	A
12089050	Of other edible oil seeds and oleaginous fruits	15	A
12089090	Other	10	A
12091000	Sugar beet seed	0	A
12092100	Lucerne (alfalfa) seed	0	A
12092200	Clover (trifolium spp.) seed	0	A
12092300	Fescue seed	0	A
12092400	Kentucky blue grass (poa pratensis l.) seed	0	A
12092500	Ryegrass (lolium multiflorum lam., lolium perenne l.) seed	0	A
12092910	Beetroot seeds	0	A
12092920	Seeds of timothy (phleum pratensis)	0	A
12092990	Other	0	A
12093010	Petunia	0	A
12093090	Other	0	A
12099100	Vegetable seeds	0	A
12099900	Other	0	A
12101000	Hop cones, neither ground nor powdered nor in the form of pellets	0	A
12102000	Hop cones, ground, powdered or in the form of pellets; lupulin	0	A
12112000	Ginseng roots	15	A
12113000	Coca leaves	15	A
12114000	Poppy straw	15	A
12119010	Naranjillas (solanum quitoense)	15	A
12119020	Other plants, parts of plants, seeds and fruits of a kind used in pharmacy	5	A
12119090	Other	15	A
12122100	Fit for human consumption	15	A
12122910	Mainly used in farmaceutical, cosmetics preparations	0	A

HS 2015	Description	Base Rate	Staging Category
12122990	Other	10	A
12129100	Sugar beet	15	A
12129210	Seeds	15	A
12129290	Other	15	A
12129300	Sugar cane	15	C
12129400	Chicory roots	15	A
12129930	Apricot, peach (including nectarine) or plum stones and kernels	15	A
12129990	Other	15	A
12130000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	15	C
12141000	Lucerne (alfalfa) meal and pellets	0	A
12149000	Other	15	C
13012000	Gum arabic	0	A
13019010	Natural balsams	15	A
13019020	Cannabis resin and other narcotics	15	A
13019090	Other	0	A
13021110	Raw opium	15	A
13021120	For medical use	0	A
13021190	Other	15	A
13021200	Of liquorice	10	A
13021300	Of hops	0	A
13021910	For medicinal use (subject to approval of the ministry of health and compliance with other regulations)	5	A
13021920	Extract and tinctures of cannabis	15	A
13021930	Concentrates of poppy straw and other narcotics	15	A
13021940	Sleep-inducing substances	15	A
13021950	For the preparation of insecticides and fungicides	0	A
13021960	Vanilla oleoresin or extract	0	A
13021990	Other	0	A
13022000	Pectic substances, pectinates and pectates	0	A
13023100	Agar-agar	0	A
13023200	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	0	A
13023900	Other	0	A
14011000	Bamboo	0	A
14012000	Rattans	0	A
14019010	Osier	0	A

HS 2015	Description	Base Rate	Staging Category
14019020	Reeds	15	A
14019090	Other	15	A
14042000	Cotton linters	0	A
14049010	Tagua	15	A
14049091	Kapok	10	A
14049092	Vegetable hair and other padding materials	10	A
14049093	Broomcorn (sorghum vulgare var technicum)	0	A
14049094	Annatto, neither crushed nor ground	10	C
14049095	Annatto, crushed or ground	15	C
14049096	Other vegetable products used for dyeing	0	A
14049099	Other	15	A
15011000	Lard	15	E
15012000	Other pig fat	15	E
15019000	Other	0	A
15021010	Of bovine species	0	A
15021090	Other	0	A
15029000	Other	0	A
15030010	Inedible lard stearin	10	E
15030020	Edible lard oil and lard stearin	15	E
15030030	Tallow oil	15	E
15030040	Oleo-oil	15	E
15030090	Other	30	E
15041000	Fish-liver oils and their fractions	10	E
15042000	Fats and oils and their fractions, of fish, other than liver oils	10	E
15043010	Sperm oil	15	E
15043090	Other	10	E
15050000	Wool grease and fatty substances derived therefrom, including lanolin	0	A
15060000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	0	A
15071000	Crude oil, whether or not degummed	0	A
15079000	Other	10	X
15081000	Crude oil	10	G
15089000	Other	10	G
15091000	Virgin	10	G
15099000	Other	10	G

HS 2015	Description	Base Rate	Staging Category
15100000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of such oils or fractions with oils or fractions of heading 15.09	10	G
15111000	Crude oil	20	X
15119010	Palm stearin with an iodine index not exceeding 48	20	X
15119090	Other	20	X
15121100	Crude oils	10	G
15121900	Other	30	X
15122100	Crude oil, whether or not gossypol has been removed	10	G
15122900	Other	10	X
15131100	Crude oil	10	G
15131900	Other	30	X
15132100	Crude oils	20	X
15132900	Other	20	X
15141100	Crude oil	10	G
15141900	Other	10	G
15149100	Crude oil	10	G
15149900	Other	10	G
15151100	Crude oil	10	G
15151900	Other	10	G
15152100	Crude oil	0	A
15152900	Other	30	X
15153010	Crude oil	0	A
15153090	Other	10	E
15155010	Crude oil	10	G
15155090	Other	10	G
15159010	Jojoba oil and its fractions	10	G
15159030	Tung oil and its fractions	10	G
15159041	Crude	10	X
15159049	Other	10	X
15159090	Other	10	X
15161000	Animal fats and oils and their fractions	15	X
15162010	Hydrogenated vegetable oils used in the food industry	10	X
15162020	Hydrogenated castor oil	0	A
15162090	Other	15	X
15171000	Margarine, excluding liquid margarine	20	X
15179010	Preparations of fat blends containing added flavoring, to develop food products	30	X

HS 2015	Description	Base Rate	Staging Category
15179020	Preparations of hydrogenated vegetable oils with added magnesium carbonate mold release confectionery and bakery	10	X
15179090	Other	10	X
15180011	Linoxyn	0	A
15180012	Of linseed	0	A
15180013	Dehydrated vegetable oils, powdered	0	A
15180019	Other	0	A
15180091	Cooking oils used in the preparation of animal feed	0	A
15180099	Other	0	A
15200000	Glycerol, crude; glycerol waters and glycerol lyes	0	A
15211000	Vegetable waxes	0	A
15219000	Other	0	A
15220010	Degras	15	G
15220020	Residues from the treatment of vegetable oils	15	G
15220090	Other	10	G
16010011	In airtight containers or vacuum packed	30	X
16010012	Other, airtight packing or vacuum packed	25	X
16010019	Other	25	X
16010021	In airtight containers or vacuum packed	30	X
16010029	Other	30	X
16010031	In airtight containers or vacuum packed	30	X
16010032	Other, airtight packing or vacuum packed	30	X
16010039	Other	25	X
16010041	In airtight containers or vacuum packed	30	X
16010042	Other, airtight packing or vacuum packed	30	X
16010049	Other	30	X
16010091	In airtight containers or vacuum packed	30	X
16010099	Other	30	X
16021010	Meat and offal of bovine	10	X
16021020	Meat and edible offal of poultry of heading 01.05	10	X
16021030	Of meat and offal of swine	10	X
16021080	Other	10	X
16021090	Mixtures	10	X
16022000	Of liver of any animal	10	G
16023111	Frozen whole	10	X
16023119	Other	10	X
16023191	Frozen whole	10	X
16023199	Other	10	X

HS 2015	Description	Base Rate	Staging Category
16023210	Legs and thighs, whether or not joined	10	X
16023290	Other	10	X
16023900	Other	10	X
16024111	In airtight containers or vacuum packed	70	X
16024119	Other	70	X
16024190	Other	30	X
16024210	In airtight containers or vacuum packed	70	X
16024290	Other	70	X
16024911	Pork paté (devilled ham)	0	A
16024912	Preserved hams in containers holding less than 1 kg	0	A
16024913	Preserved hams in containers holding 1 kg or more	70	X
16024914	Pig fat, whether or not containing lean meat	30	X
16024915	Pig tails, snouts, trotters and ears	0	A
16024919	Other	70	X
16024990	Other	30	X
16025000	Of bovine animals	10	G
16029000	Other, including preparations of blood of any animal	10	G
16030010	Of meat	10	A
16030020	Of fish	15	A
16030090	Other	15	A
16041100	Salmon	15	A
16041210	In airtight containers or vacuum packed	5	C
16041290	Other	10	C
16041300	Sardines, sardinella and brisling or sprats	0	A
16041410	Cooked loins of tuna, frozen	0	A
16041490	Other	0	A
16041500	Mackerel	5	B
16041600	Anchovies	5	C
16041710	In airtight containers or vacuum packed	0	A
16041790	Other	5	C
16041910	Cod, in airtight containers or vacuum packed	5	C
16041920	Other fish, in airtight containers or vacuum packed	0	A
16041990	Other	5	C
16042010	Homogenised preparations for infant use	10	C
16042020	Other preparations, not in airtight containers or vacuum packed	15	C
16042091	Tuna	0	A
16042092	Cod	0	A
16042093	Salmon	5	C

HS 2015	Description	Base Rate	Staging Category
16042094	Sardines	0	A
16042099	Other	0	A
16043100	Caviar	15	C
16043200	Caviar substitutes	15	C
16051000	Crabs (except macrura)	15	C
16052100	Not in airtight container	15	C
16052900	Other	15	C
16053000	Lobster	15	C
16054010	Lobsters	15	C
16054090	Other	15	C
16055100	Oysters	10	C
16055200	Vieiras, volandeiras and other molluscs of the genera Pecten, Chlamys or Placopecten	10	C
16055300	Mussels	10	C
16055400	Cuttle fish and squid	10	C
16055500	Octopus	10	C
16055600	Clams, cockles and arkshells	10	C
16055700	Abalone	10	C
16055800	Snails, other than sea snails	10	C
16055900	Other	10	C
16056100	Sea cucumbers	10	C
16056200	Sea urchins	10	C
16056300	Jellyfish	10	C
16056900	Other	10	C
17011200	Beet sugar	30	X
17011300	Cane sugar specified in subheading note 2 to this chapter	144	X
17011400	Other cane sugar	144	X
17019110	Sugar candy	15	X
17019190	Other	30	X
17019910	Sugar candy	15	X
17019990	Other	144	X
17021100	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	0	A
17021900	Other	0	A
17022000	Maple sugar and maple syrup	15	X
17023010	Commercial glucose, not powdered	0	A
17023020	Glucose syrup	30	X
17023090	Other	15	X

HS 2015	Description	Base Rate	Staging Category
17024010	Commercial glucose, not powdered	0	A
17024020	Glucose syrup	30	X
17024090	Other	15	X
17025000	Chemically pure fructose	15	X
17026010	Fructose or levulose, in solid form	0	A
17026090	Other	30	X
17029011	Chemically pure maltose	15	X
17029012	Maltodextrine	0	A
17029019	Other	15	X
17029021	Single	10	X
17029029	Other	10	X
17029030	Cane honey	15	X
17029040	Maple honey	15	X
17029050	Caramel colouring	0	A
17029090	Other	15	X
17031010	Edible	15	X
17031090	Other	15	X
17039010	Edible	15	X
17039090	Other	15	X
17041000	Chewing gum, whether or not sugar-coated	15	G
17049010	Candies, caramels, gums containing sugar and boiled sweets	15	G
17049020	Nougat	15	G
17049030	Popcorn or toasted maize coated with sugar or honey	15	G
17049040	Throat pastilles or cough drops consisting essentially of sugar and medicinal flavouring substances	5	G
17049090	Other	10	G
18010000	Cocoa beans, whole or broken, raw or roasted	15	E
18020000	Cocoa shells, husks, skins and other cocoa waste	15	E
18031000	Not defatted	10	E
18032000	Wholly or partly defatted	10	E
18040000	Cocoa butter, fat and oil	10	E
18050000	Cocoa powder, not containing added sugar or other sweetening matter	0	A
18061000	Cocoa powder, containing added sugar or other sweetening matter	10	E
18062010	Based liquid corn syrup and almond oil , partially hydrogenated palm, of a kind used for filling and decorating pastries preparations	15	C

HS 2015	Description	Base Rate	Staging Category
18062090	Other	15	E
18063100	Filled	5	E
18063200	Not filled	5	E
18069010	Dietetic preparations containing 50% or more by weight of cocoa	10	G
18069020	Other dietetic preparations in powder form	5	G
18069090	Other	15	G
19011011	For infant feeding ("infant formula")	0	A
19011019	Other	5	C
19011020	Dietetic preparations with a basis of cereals, flours or starches containing milk, milk derivatives or eggs	5	E
19011030	Cereal preparations not containing milk or egg	10	E
19011090	Other	5	X
19012020	Manioc flour	15	G
19012091	Not containing added sugar or other sweetening matter	15	G
19012099	Other	10	X
19019010	Malt extract	0	A
19019021	Based on cereals, flours or starches containing eggs or milk or other dairy products	0	A
19019022	Cereal-based dietary preparation, not containing milk, other dairy products or egg	0	A
19019023	Modified milk and preparations based on natural milk constituents	30	X
19019029	Other	15	X
19019040	Malted milk	10	X
19019050	Ice cream powders	0	A
19019061	Not containing added sugar or other sweetening matter	15	X
19019069	Other	10	X
19019090	Other	10	X
19021100	Containing egg	10	X
19021900	Other	10	X
19022000	Stuffed pasta, whether or not cooked or otherwise prepared	10	X
19023000	Other edible pasta	10	X
19024000	Couscous	15	A
19030000	Tapioca and substitutes therefor prepared with starch, in the form of flakes, grains, pearls or siftings or similar forms	10	C
19041010	Popcorn	10	E

HS 2015	Description	Base Rate	Staging Category
19041021	With added sugar or other sweetener	10	E
19041022	Grape-nuts in containers with a net content of at least 4 pounds	0	A
19041023	Corn (maize) flakes, cones and the like, obtained by swelling or roasting	10	E
19041024	Other maize (corn) snacks, whether or not cheese flavoured	10	E
19041029	Other	10	E
19041090	Other	10	E
19042000	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	10	G
19043000	Bulgur wheat	15	C
19049010	Precooked rice	15	X
19049090	Other	15	X
19051000	Crispbread (also known as knäckebröt)	10	E
19052000	Gingerbread and the like	10	E
19053110	Containing cocoa , ice cream sandwich	10	X
19053190	Other	10	X
19053200	Waffles and wafers, whether or not stuffed	10	G
19054000	Toasted bread and similar toasted products	10	E
19059010	Communion wafers	0	A
19059021	Bread and ship's biscuits	10	G
19059029	Other	10	G
19059030	Soda or salted biscuits	10	G
19059040	Other biscuits	10	X
19059050	Maize (corn) snacks, whether or not cheese flavoured	10	G
19059060	Other frozen bakery products	10	G
19059090	Other	10	G
20011000	Cucumbers and gherkins	0	A
20019010	Olives, including stuffed	10	G
20019020	Capers	10	G
20019030	Sweet corn (zea mays var. saccharata)	15	G
20019041	Sweet	0	A
20019049	Other	10	G
20019050	Tomatoes	15	G
20019061	Of tropical fruits	15	G
20019062	Of non-tropical fruits	15	G
20019063	Onions	15	G

HS 2015	Description	Base Rate	Staging Category
20019069	Other	15	G
20019070	Mixed vegetable pickles	0	A
20019080	Piccallilies	15	G
20019090	Other	15	G
20021000	Tomatoes, whole or in pieces	10	G
20029011	Purées	81	X
20029012	Uncooked paste or pulp	81	X
20029013	Crushed tomatoes packaged for retail sale	30	X
20029014	Mash tomato packaged for retail sale	30	X
20029015	Pasta packaged for retail sale	30	X
20029019	Other	81	X
20029021	Juice	25	X
20029029	Other	25	X
20031000	Mushrooms of the genus agaricus	5	C
20039010	Truffles	10	E
20039090	Other	0	A
20041000	Potatoes	10	X
20049011	Peas:	10	G
20049012	String beans, unshelled	10	G
20049013	Peas (peas , peas) * stick , pigeonpea and pigeonpea (cajanus cajan)	0	A
20049019	Other	15	G
20049021	Onions and shallots	15	G
20049022	Garlic	15	G
20049029	Other	15	G
20049031	Headed broccoli.	10	G
20049032	Cauliflower	10	G
20049033	Brussels sprouts	10	G
20049034	Cabbages	10	G
20049039	Other	10	G
20049040	Lettuces	10	G
20049051	Carrots	15	G
20049052	Salad beets	10	G
20049059	Other	15	G
20049060	Peppers	5	G
20049071	Olives	10	G
20049072	Capers	10	G
20049081	Sweet corn (zea mays var. saccharata)	15	G
20049082	Asparagus	10	G

HS 2015	Description	Base Rate	Staging Category
20049089	Other	15	G
20049091	Olives, whether or not stuffed, with peppers or capers	10	G
20049092	Sweet corn (zea mays var. saccharata) with peppers	15	G
20049099	Other	10	G
20051000	Homogenized vegetables	10	G
20052010	Potato chips	10	X
20052020	Potatoes based preparation except products from heading 11.05	10	X
20052090	Other	54	X
20054000	Peas (pisum sativum)	0	A
20055110	Prepared with meat, offal or sausages	0	A
20055120	Pork and beans	0	A
20055190	Other	10	G
20055900	Other	15	G
20056000	Asparagus	10	E
20057000	Olives	10	E
20058000	Sweet corn (zea mays var. saccharata)	10	E
20059100	Bamboo shoots	15	E
20059911	Onions	15	G
20059912	Garlic	15	G
20059919	Other	10	G
20059920	Cabbages, cauliflower, kohlrabi, kale and other products of the genus brassica, unmixed	15	G
20059931	Carrots	10	G
20059932	Salad beets	15	G
20059939	Other	15	G
20059940	Peppers	0	A
20059950	Capers	10	G
20059961	Peas (peas , peas) * stick , pigeonpea and pigeonpea (cajanus cajan)	0	A
20059969	Other	15	G
20059970	Unmixed vegetables (other)	15	G
20059980	Sauerkraut	15	G
20059991	Olives (whether or not stuffed) with capers	10	G
20059992	Sweet corn (zea mays var. saccharata) with peppers	15	G
20059993	Preparations pigeonpea or pigeonpea (cajanus cajan) , with or without coconut	0	A
20059999	Other	10	G

HS 2015	Description	Base Rate	Staging Category
20060000	Vegetables, fruit, nuts, fruit- peel and other parts of plants, preserved by sugar (drained, glacé or crystallized) .	15	E
20071000	Homogenised preparations	15	E
20079100	Of citrus fruit	15	E
20079910	Paste and puree of pear, apple, apricot or peach, for industry in packing of a net content of 5 kg or more	10	E
20079990	Other	10	E
20081110	Butter	10	G
20081190	Other	10	G
20081911	Cashew nuts, including mixtures thereof in which cashew nuts are the main ingredient by weight	10	E
20081912	Mixtures, in which groundnuts are the main ingredient by weight	10	E
20081913	Almond butter	0	A
20081919	Other	15	E
20081921	Of toasted almonds, with no added sugar or other sweetener	0	A
20081922	Of sesame seeds, toasted	10	E
20081929	Other	15	E
20081990	Other	10	E
20082000	Pineapple (pineapple)	15	G
20083000	Citrus fruit	15	G
20084000	Pears	10	E
20085000	Apricots	0	A
20086000	Cherries	10	E
20087000	peaches*, including nectarines	10	E
20088000	Strawberries	15	E
20089100	Palm hearts	15	G
20089300	Cranberries (vaccinium macrocarpon, vaccinium oxycoccos, vaccinium vitis-idaea)	10	E
20089711	Presented in containers of a net content not less than 50 pounds	0	A
20089719	Other	10	G
20089790	Other	15	G
20089921	Sweet potatoes	10	G
20089922	Yams	15	G
20089923	Manioc (cassava)	15	G
20089929	Other	15	G

HS 2015	Description	Base Rate	Staging Category
20089930	Other, of tropical fruits	15	G
20089940	Other, of non-tropical fruits	15	G
20089990	Other	10	G
20091100	Frozen	10	G
20091200	Not frozen, with a brix value not exceeding 20	10	G
20091910	Juice concentrate	10	E
20091990	Other	10	G
20092100	With a brix value not exceeding 20	10	G
20092910	Concentrated juice	10	G
20092990	Other	10	G
20093100	With a brix value not exceeding 20	10	G
20093900	Other	10	G
20094100	With a brix value not exceeding 20	10	X
20094900	Other	10	X
20095000	Tomato juice	10	G
20096100	With a brix value not exceeding 30	10	E
20096910	Concentrate, whether or not powdered	0	A
20096920	Grape must	10	E
20096990	Other	10	E
20097100	With a brix value not exceeding 20	10	X
20097910	Concentrate, whether or not frozen	0	A
20097920	Without additives or preservatives, or only with added ascorbic acid (vitamin c)	10	G
20097990	Other	10	X
20098100	Cranberry (vaccinium macrocarpon, vaccinium oxycoccos, vaccinium vitis-idaea) juice	0	A
20098911	Concentrate	10	G
20098919	Other	10	X
20098920	Vegetable without tomato, even concentrated	15	X
20098931	Of tropical fruits	10	G
20098932	Pear	0	A
20098933	Peach	0	A
20098934	Apricot	0	A
20098939	Other	0	A
20098991	Of tropical fruits	10	X
20098992	Peach	10	X
20098993	Apricot	10	X
20098994	Pear	10	X
20098999	Other	0	A

HS 2015	Description	Base Rate	Staging Category
20099011	Of vegetables, not containing tomato	10	X
20099012	Of vegetables, containing tomato	10	X
20099013	Of tropical fruits	10	E
20099019	Other	0	A
20099021	Containing tomato	10	X
20099029	Other	10	H
20099030	Prune and cranberry juice	10	X
20099040	Apple and grape juices, with added vitamin c only and no other additives or preservatives, not concentrated	10	X
20099090	Other	10	H
21011110	Instant (soluble) coffee	10	X
21011190	Other	30	X
21011210	Coffee pastes	30	X
21011220	Instant (soluble) coffee	10	X
21011290	Other	30	X
21012010	Preparations with a basis of tea extracts, powder, industrial transformation, of a kind used in the beverage industry, in packaging net content exceeding 3.5 kg	15	G
21012090	Other	15	G
21013000	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	30	E
21021010	For brewing	0	A
21021090	Other	10	E
21022000	Inactive yeasts; other single-cell micro-organisms, dead	0	A
21023000	Prepared baking powders	10	E
21031000	Soy sauce	10	E
21032010	Ketchup, with or without hot spices	50	X
21032020	Spaghetti sauce	30	X
21032030	Barbecue sauce	10	X
21032091	With a dry tomato extract content of 5% or more by weight	50	X
21032099	Other	25	X
21033010	Mustard flour and meal	0	A
21033020	Prepared mustard	10	E
21039010	Preparations for sauces	10	E
21039021	Mayonnaise, whether or not mixed	10	E
21039022	Worcester sauce (english)	10	E
21039029	Other	10	E
21039031	Mixed seasonings used in industrial sausage-making	0	A

HS 2015	Description	Base Rate	Staging Category
21039039	Other	0	A
21041011	Based on meat, including its extracts and juices	10	G
21041012	Based on fish, crustaceans and molluscs, including their extracts and juices	10	G
21041013	Of leguminous or green vegetables, not containing tomato	10	G
21041019	Other	10	G
21041021	Of chicken with noodles or other pasta, except those containing oriental type, pre-cooked, dehydrated noodles	10	E
21041022	Containing fish, crustaceans or molluscs or including their extracts or juices	0	A
21041023	Containing meat, or extracts and juices thereof	0	A
21041024	Of leguminous plants or vegetables, not containing tomato (vegetarian)	0	A
21041029	Other	5	E
21041030	Homogenised and dehydrated broths, as paste or powder	0	A
21041091	Of fish, crustaceans or molluscs	5	G
21041092	Of beef with vegetables; of chicken of all kinds; of turkey of all kinds	5	G
21041093	Of leguminous or green vegetables (vegetarian), containing tomato; of peas, of black beans; of minestrone	10	G
21041094	Other leguminous and green vegetables (vegetarian), not containing tomato	5	G
21041095	Of beef (meat or offal), with spaghetti and other pasta, except minestrone	10	G
21041096	Other meat	10	G
21041099	Other	5	G
21042000	Homogenized composite food preparations	5	C
21050000	Ice cream, whether or not containing cocoa	15	X
21061000	Protein concentrates and textured protein substances	0	A
21069011	Post-mix syrup, naturally or artificially flavoured, for carbonated beverages of the kind used in dispensing machines to make carbonated beverages in snack bars, restaurants, cinemas, schools and other public outlets	0	A
21069012	Other syrups or concentrates, with natural or artificial flavourings, for the industrial production of carbonated beverages	0	A

HS 2015	Description	Base Rate	Staging Category
21069013	Other syrups or concentrates, with natural fruit flavourings, excluding strawberry	15	E
21069014	Syrups or concentrates, with a natural flavouring of strawberry, except those for carbonated beverages	15	E
21069015	Preparations based on aromatic bitter extracts, whether or not in powdered form, for flavouring alcoholic beverages	15	E
21069016	Preparations based on eggs ("egg nog")	0	A
21069017	Milk-substitute dietary preparations with a protein base	5	E
21069019	Other	10	E
21069020	Chewing gums (chicle) for diabetics	10	E
21069030	Ice cream powders	0	A
21069041	With added sugar or other sweetener	10	G
21069049	Other	5	E
21069050	Mixtures of plants or parts of plants, seeds or fruits (whole, cut, in parts or powdered) for infusions or teas	0	A
21069061	Intended to improve the digestion	0	A
21069062	Based on vitamins or minerals	5	E
21069069	Other	10	E
21069070	Prepared food stabilisers, emulsifiers or antioxidants	0	A
21069080	Artificial flavourings for industrial preparation	0	A
21069091	Preparations for sausages with a protein base	15	E
21069092	Hydrolysed protein	0	A
21069093	Royal jelly	10	E
21069094	Electrolyte preparations in powder, used for the recovery of loss of fluids and minerals	0	A
21069099	Other	10	E
22011000	Mineral waters and aerated waters	10	E
22019010	Ice and snow	10	C
22019020	Drinking water	10	C
22019090	Other	15	C
22021010	Carbonated beverages	10	X
22021090	Other	10	X
22029011	Based on milk, with or without cocoa	10	X
22029019	Other	15	G
22029020	Coffee-flavoured diet beverages	15	G
22029030	Other diet beverages; restorative tonics	5	G
22029040	Aqueous electrolytic solutions based on sugars and chemicals, used to replace lost liquids and minerals	5	G

HS 2015	Description	Base Rate	Staging Category
22029090	Other	10	H
22029090 AA	Only aloe beverage	10	A
22030000	Beer made from malt	15	E
22041000	Sparkling wine	10	C
22042100	In containers exceeding 2 liters or less	15	C
22042900	Other	15	C
22043000	Other grape musts	15	C
22051011	With an alcoholic strength of over 20% by volume	15	C
22051019	Other	15	C
22051020	Restorative tonic wines containing added vitamins, quinine hydrochloride and calcium pantothenate	5	C
22051030	Aqueous dilution of wine with vegetable or fruit juices, whether or not flavoured, containing added carbon dioxide and with an alcoholic strength of not more than 6% by volume	15	C
22051040	Sangrias and other wines flavoured with vegetables or fruit, with no added carbon dioxide	15	C
22051091	With an alcoholic strength of over 20% by volume	15	C
22051099	Other	15	C
22059011	With an alcoholic strength of over 20% by volume	15	C
22059019	Other	15	C
22059020	Restorative tonic wines containing added vitamins, quinine chlorohydrate and calcium pantothenate	5	C
22059030	Punches and other wines flavoured with vegetables or fruit	15	C
22059091	With an alcoholic strength of over 20% by volume	15	C
22059099	Other	15	C
22060000	Other fermented beverages (for example, cider , perry , mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages , not elsewhere specified or included elsewhere	15	E
22071011	For use in the manufacture of biofuels	30	X
22071019	Other	15	X
22071020	Rectified alcohol for the pharmaceutical industry	0	A
22071091	For use in the manufacture of biofuels	30	X
22071099	Other	15	X
22072000	Ethyl alcohol and other spirits, denatured, of any strength	0	A
22082010	With an alcoholic strength by volume of 60 % vol. or higher	15	E

HS 2015	Description	Base Rate	Staging Category
22082090	Other	15	E
22083010	With an alcoholic strength by volume of 60 % vol. or higher	15	E
22083090	Other	15	E
22084010	Rum	15	A
22084090	Other	15	A
22085000	Gin and geneva	15	E
22086010	With an alcoholic strength by volume of 60 % vol. or higher	15	E
22086090	Other	15	E
22087000	Spirits	15	E
22089011	"tequila" and "mescal" (in original containers for retail sale)	10	E
22089012	Other, with an alcoholic strength of over 60° gl (in original containers for retail sale)	15	E
22089013	Other, with an alcoholic strength of no more than 60% vol with CIF value higher than B/2.5 per liter (in original containers for retail sale)	15	E
22089014	Other, with an alcoholic strength of no more than 60% vol with a CIF value of B/2.5 or less per liter, except those presented in bulk (in original containers for retail sale)	15	E
22089015	Other, with an alcoholic strength of no more than 60% vol with a CIF value of B/2.5 or less per liter, provided it is present in bulk	15	E
22089016	Concentrates for the industrial preparation of alcoholic beverages	15	E
22089019	Other	15	E
22089021	With an alcoholic strength of over 60° gl: (in original containers for retail sale)	15	E
22089022	Other, with an alcoholic strength of no more than 60% vol with CIF value higher than B/2.5 per liter (in original containers for retail sale)	15	E
22089023	Other, with an alcoholic strength of no more than 60% vol with a CIF value of B/2.5 or less per liter, except those presented in bulk (in original containers for retail sale)	15	E
22089024	Other, with an alcoholic strength of no more than 60% vol with a CIF value of B/2.5 or less per liter, provided it is present in bulk	15	E

HS 2015	Description	Base Rate	Staging Category
22089029	Other	15	E
22089030	Aqueous dilution of vegetable or fruit juices, mixed with any distilled product, containing added carbon dioxide, with an alcoholic strength not exceeding 6% by volume (in original containers for retail sale)	15	E
22089041	Mixed rum and cola beverages with an alcoholic strength of no more than 20% by volume (in original containers for retail sale)	15	E
22089042	Other, with an alcoholic strength of over 60% by volume (in original containers for retail sale)	15	E
22089043	Other, with an alcoholic strength of over 20% but no more than 60% by volume (in original containers for retail sale)	15	E
22089044	With an alcoholic strength of no more than 20% by volume (in original containers for retail sale)	15	E
22089049	Other	15	E
22089091	With an alcoholic strength of no more than 20% by volume (in original containers for retail sale)	15	E
22089092	Concentrates for the industrial preparation of alcoholic beverages	15	E
22089099	Other	15	E
22090000	Vinegar and substitutes for vinegar obtained from acetic acid	10	C
23011000	Flours, meals and pellets, of meat or meat offal; greaves	15	E
23012010	Fish flour	15	A
23012090	Other	15	E
23021000	Of maize (corn)	15	B
23023000	Of wheat	15	A
23024010	Of rice	15	B
23024090	Other	15	E
23025000	Of leguminous plants	10	B
23031011	For food use, including human consumption	0	A
23031019	Other	15	A
23031090	Other	15	A
23032000	Beet-pulp, bagasse and other waste of sugar manufacture	15	B
23033000	Brewing or distilling dregs and waste	15	B
23040010	Flour	0	A
23040090	Other	0	A

HS 2015	Description	Base Rate	Staging Category
23050000	Oil cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	15	B
23061000	Of cotton seeds	15	C
23062000	Of flax seeds	15	B
23063000	Of sunflower seeds	15	B
23064100	With a low erucic acid content	10	C
23064900	Other	10	C
23065000	Of coconut or copra	15	C
23066000	Of palm nuts or kernels	15	E
23069010	Of maize (corn) germ	15	C
23069090	Other	15	B
23070000	Wine lees; argol	15	B
23080010	Acorns and horse-chestnuts	15	C
23080090	Other	15	C
23091000	Dog or cat food, put up for retail sale	10	E
23099010	Animal feed preparations containing added molasses or sugar	0	A
23099021	Fortified oats	0	A
23099022	Milk substitutes for animal feed	0	A
23099023	Other preparations used for calf rearing	0	A
23099029	Other	0	A
23099030	Based complementary protein concentrate food	0	A
23099040	Other premixes, including supplements, mixtures or preparations based on one or more of the following ingredients: vitamins, minerals, antibiotics, etc.	0	A
23099050	Other ingredients for food preparations (for example, preparations consisting of various mineral substances; preparations basis for the preparation of premixes not specified or included elsewhere)	0	A
23099091	Food preparations for birds	15	E
23099092	Food preparations for fish	15	G
23099099	Other	15	G
24011010	Virginia	0	A
24011020	Burley	0	A
24011030	Turkish (oriental)	0	A
24011090	Other	0	A
24012010	Virginia	0	A
24012020	Burley	0	A

HS 2015	Description	Base Rate	Staging Category
24012030	Turkish (oriental)	0	A
24012090	Other	0	A
24013010	Virginia	15	E
24013020	Burley	15	E
24013030	Turkish (oriental)	15	E
24013090	Other	15	E
24021000	Cigars, cheroots and cigarillos, containing tobacco	15	G
24022000	Cigarettes containing tobacco	15	X
24029000	Other	15	G
24031100	Water pipe tobacco specified in subheading note 1 to this chapter	15	G
24031910	Stings for the manufacture of cigarettes	15	G
24031990	Other	15	G
24039100	"homogenised" or "reconstituted" tobacco	15	G
24039900	Other	15	G
25010010	Sea water	15	G
25010020	Pure sodium chloride (ar)	15	E
25010030	Table or kitchen salt	81	G
25010040	Industrial refined salt in containers of no less than 20kg	0	A
25010091	Prepared for animal feed	15	G
25010099	Other	81	G
25020000	Unroasted iron pyrites	10	C
25030000	Sulphur of all kinds, other than sublimed sulfur, precipitated sulfur and colloidal	0	A
25041000	In powder or in flakes	10	C
25049000	Other	0	A
25051000	Silica sands and quartz sands	0	A
25059000	Other	10	C
25061000	Quartz	10	C
25062010	Crude or roughly trimmed	10	C
25062090	Other	10	C
25070000	Kaolin and other kaolinic clays, whether or not calcined	0	A
25081000	Bentonite	0	A
25083000	Fire clays	0	A
25084010	Bleaching earth and fuller's earth	0	A
25084090	Other	0	A
25085000	Andalusite, kyanite and sillimanite	0	A
25086000	Mullite	0	A
25087000	Chamotte or dinas earths	10	C

HS 2015	Description	Base Rate	Staging Category
25090000	Chalk	0	A
25101000	Unground	0	A
25102000	Ground	0	A
25111000	Natural barium sulphate (barytes)	0	A
25112010	Not calcined	10	C
25112020	Calcined	15	C
25120000	Siliceous fossil meals (for example kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, with an apparent specific gravity of 1 or less	0	A
25131010	Crude or in irregular pieces, whether or not crushed or ground	0	A
25131090	Other	10	C
25132010	Crude or in irregular pieces	0	A
25132090	Other	10	C
25140000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into square or rectangular blocks or slabs	15	E
25151100	Crude or roughly trimmed	10	E
25151200	Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs	0	A
25152000	Ecaussine and other calcareous monumental or building stone; alabaster	10	E
25161100	Crude or roughly trimmed	0	A
25161200	Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs	0	A
25162010	Crude or roughly trimmed	15	C
25162020	Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs	15	C
25169000	Other monumental or building stone	15	C
25171010	Filtering gravel	0	A
25171090	Other	10	A
25172000	Macadam of slag, dross or similar industrial waste whether or not incorporating the materials cited in subheading 2517.10	10	A
25173000	Tarred macadam	10	A
25174100	Of marble	0	A
25174900	Other	10	E
25181000	Dolomite, not calcined or sintered, called "crude"	0	A
25182000	Calcined or sintered dolomite	10	E

HS 2015	Description	Base Rate	Staging Category
25183000	Dolomite ramming mix	10	A
25191000	Natural magnesium carbonate (magnesite)	0	A
25199000	Other	10	C
25201000	Gypsum; anhydrite	0	A
25202000	Plasters	0	A
25210000	Limestone flux; stones for the manufacture of lime or cement	10	A
25221000	Quicklime	15	E
25222000	Slaked lime	15	E
25223000	Hydraulic lime	15	C
25231000	Cement clinkers (not powdered)	0	A
25232100	White cement, whether or not artificially coloured	10	C
25232900	Other	10	E
25233000	Aluminous cements	10	E
25239000	Other hydraulic cements	10	E
25241000	Crocidolite	0	A
25249010	Actinolite	0	A
25249020	Anthophyllite	0	A
25249030	Tremolite	0	A
25249040	Amosite (brown asbestos)	0	A
25249050	Chrysotile (white asbestos)	0	A
25249090	Other	0	A
25251000	Crude mica and mica rifted into sheets or splittings	10	C
25252000	Mica powder	0	A
25253000	Mica waste	10	C
25261000	Neither crushed nor ground	10	C
25262000	Crushed or ground	0	A
25280010	Natural sodium borates and their concentrates (whether or not calcinated)	10	C
25280090	Other	10	C
25291000	Feldspar	0	A
25292100	Containing 97% or less calcium fluoride by weight	0	A
25292200	Containing more than 97% calcium fluoride	0	A
25293000	Leucite; nepheline and nepheline syenite	10	C
25301000	Vermiculite, perlite and chlorites, unexpanded	5	C
25302000	Kieserite and epsomite (natural magnesium sulphates)	0	A
25309010	Natural cryolite; natural chiolite	10	C
25309020	Natural micaceous iron oxides	0	A
25309090	Other	5	C

HS 2015	Description	Base Rate	Staging Category
26011100	Non-agglomerated	10	C
26011200	Agglomerated	10	C
26012000	Roasted iron pyrites (pyrites ashes)	10	C
26020000	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight	10	C
26030000	Copper ores and concentrates	10	C
26040000	Nickel ores and concentrates	10	C
26050000	Cobalt ores and concentrates	10	C
26060000	Aluminium ores and concentrates	10	C
26070000	Lead ores and concentrates	10	C
26080000	Zinc ores and concentrates	10	C
26090000	Tin ores and concentrates	10	C
26100000	Chromium ores and concentrates	10	C
26110000	Tungsten ores and concentrates	10	C
26121000	Uranium ores and concentrates	10	C
26122000	Thorium ores and concentrates	10	C
26131000	Roasted	0	A
26139000	Other	0	A
26140000	Titanium ores and concentrates	10	C
26151000	Zirconium ores and concentrates	10	C
26159000	Other	10	C
26161000	Silver ores and concentrates	10	A
26169010	Gold ores and concentrates	0	A
26169090	Other	10	A
26171000	Antimony ores and concentrates	10	C
26179000	Other	15	C
26180000	Granulated slag (slag sand) from the manufacture of iron or steel	0	A
26190000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	10	C
26201100	Hard zinc spelter	10	C
26201900	Other	10	C
26202100	Leaded gasoline sludges and leaded anti-knock compound sludges	10	C
26202900	Other	10	C
26203000	Containing mainly copper	10	C
26204000	Containing mainly aluminium	10	C

HS 2015	Description	Base Rate	Staging Category
26206000	Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	10	C
26209100	Containing antimony, beryllium, cadmium, chromium or their mixtures	10	C
26209910	Residues of carnallite	15	C
26209920	Containing mainly vanadium	10	C
26209990	Other	10	C
26211000	Ash and residues from the incineration of municipal waste	10	C
26219000	Other	10	C
27011100	Anthracite	10	C
27011200	Bituminous coal	0	A
27011900	Other coal	10	C
27012000	Briquettes, ovoids and similar solid fuels manufactured from coal	10	C
27021000	Lignites, whether or not pulverised, but not agglomerated	10	C
27022000	Agglomerated lignite	10	E
27030000	Peat (including peat litter), whether or not agglomerated	10	A
27040010	Retort carbon	15	B
27040090	Other	10	B
27050000	Coal gas, water gas, producer gas and similar gases, other than petroleum gas and other gaseous hydrocarbons	15	A
27060000	Tars distilled from coal, lignite or peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	15	C
27071000	Benzol (benzene)	0	A
27072000	Toluol (toluene)	0	A
27073000	Xylol (xylenes)	0	A
27074000	Naphthalene	0	A
27075000	Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method	15	C
27079100	Creosote oils	10	C
27079910	Solvent naphtha	15	C
27079990	Other	0	A
27081000	Pitch	10	C

HS 2015	Description	Base Rate	Staging Category
27082000	Pitch coke	10	C
27090010	Crude petroleum	0	A
27090090	Other	0	A
27101211	Quality less than or equal to 87 octane	0	A
27101212	Superior in quality to 87 octane, but less than or equal to 91 octane	0	A
27101213	Superior in quality to 91 octane	0	A
27101214	Of aircraft	0	A
27101215	Top quality 87 octane but less than or equal to 91 octane, containing 5% of national production of anhydrous ethanol	0	A
27101216	Top quality 91 octane, containing 5% of national production of anhydrous ethanol	0	A
27101219	Other	0	A
27101220	Leaded gasoline	0	A
27101291	White spirit	0	A
27101292	Petroleum naphtha ("petroleum ether")	0	A
27101293	Fuel for reactors and turbines (jet fuel)	0	A
27101299	Other	0	A
27101910	Kerosene	0	A
27101921	Diesel-type fuels for motor vehicles	0	A
27101922	Marine diesel	30	A
27101929	Other	30	A
27101930	Other heavy fuel oils, including prepared fuel oils (for example bunker c, low viscosity)	0	A
27101991	Base mineral oils, whether or not coloured, excluding compound oils, not packaged for direct retail sale	0	A
27101992	Lubricating oils for electrical transformers or circuit breakers; aviation lubricating oils	10	C
27101993	Nationally produced lubricating oils	10	C
27101994	Brake and hydraulic transmission fluids	10	C
27101995	Lubricating greases	5	C
27101996	Spindle oils	5	C
27101999	Other	5	C
27102000	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	5	C

HS 2015	Description	Base Rate	Staging Category
27109110	Oily mixtures (of the type from bilge water or ballast water mixed with residues of hydrocarbons or petroleum oils) obtained from ships	0	A
27109190	Other	10	C
27109910	Oily mixtures (of the type from bilge water or ballast water mixed with residues of hydrocarbons or petroleum oils) obtained from ships	0	A
27109990	Other	10	C
27111100	Natural gas	0	A
27111200	Propane	0	A
27111300	Butanes	0	A
27111400	Ethylene, propylene, butylene and butadiene	0	A
27111900	Other	0	A
27112100	Natural gas	0	A
27112900	Other	0	A
27121000	Petroleum jelly	10	A
27122000	Paraffin having an oil content less than 0,75% by weight	0	A
27129010	Paraffin with an oil content of 0,75% or more by weight	0	A
27129090	Other	10	A
27131100	Not calcined	0	A
27131200	Calcined	10	C
27132000	Petroleum bitumen	10	A
27139000	Other residues of petroleum oils or of oils obtained from bituminous minerals	10	C
27141000	Bituminous or oil shale and tar sands	10	C
27149000	Other	10	A
27150011	Penetration grade asphalt	0	A
27150012	Cut-back asphalt	0	A
27150013	Asphalt cement for roads	0	A
27150019	Other	0	A
27150090	Other	10	C
27160000	Electrical energy	0	A
28011000	Chlorine	0	A
28012000	Iodine	0	A
28013000	Fluorine; bromine	5	A
28020000	Sulphur, sublimed or precipitated; colloidal sulphur	0	A
28030000	Carbon (carbon blacks and other forms of carbon not specified or included elsewhere)	0	A
28041000	Hydrogen	5	A

HS 2015	Description	Base Rate	Staging Category
28042100	Argon	0	A
28042910	Neon	0	A
28042990	Other	5	A
28043000	Nitrogen	5	A
28044000	Oxygen	15	C
28045000	Boron; tellurium	0	A
28046100	Containing not less than 99.99% silicon	0	A
28046900	Other	5	A
28047000	Phosphorus	0	A
28048000	Arsenic	0	A
28049000	Selenium	0	A
28051100	Sodium	5	A
28051200	Calcium	5	A
28051900	Other	5	A
28053000	Rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed	5	A
28054000	Mercury	5	A
28061000	Hydrogen chloride (hydrochloric acid)	0	A
28062000	Chlorosulphuric acid	0	A
28070010	Reagent grade sulfuric acid	0	A
28070090	Other	0	A
28080000	Nitric acid; sulphonitric acids	0	A
28091000	Diphosphorus pentoxide	0	A
28092000	Phosphoric acid and polyphosphoric acids	0	A
28100000	Oxides of boron; boric acids	0	A
28111100	Hydrogen fluoride (hydrofluoric acid)	0	A
28111910	Hydrogen cyanide (CAS 74908)	0	A
28111920	Perchloric acid (cas 7601-90-3) with a concentration greater than or equal to 72%	0	A
28111990	Other	0	A
28112100	Carbon dioxide	15	A
28112200	Silicon dioxide	0	A
28112910	Sulphur dioxide (sulphuric anhydride)	0	A
28112990	Other	0	A
28121010	Of phosphorus	0	A
28121020	Of sulphur	0	A
28121090	Other	5	A
28129000	Other	0	A
28131000	Carbon disulphide	5	A

HS 2015	Description	Base Rate	Staging Category
28139000	Other	5	A
28141000	Anhydrous ammonia	0	A
28142000	Ammonia in aqueous solution	0	A
28151100	Solid	0	A
28151200	In aqueous solution (soda lye or liquid soda)	0	A
28152000	Potassium hydroxide (caustic potash)	0	A
28153000	Peroxides of sodium or potassium	0	A
28161000	Hydroxide and peroxide of magnesium	0	A
28164000	Oxides, hydroxides and peroxides, of strontium or barium	0	A
28170000	Zinc oxide; zinc peroxide	0	A
28181000	Artificial corundum, whether or not chemically defined	0	A
28182000	Aluminium oxide, other than artificial corundum	0	A
28183000	Aluminium hydroxide	0	A
28191000	Chromium trioxide	0	A
28199000	Other	0	A
28201000	Manganese dioxide	0	A
28209000	Other	5	A
28211000	Iron oxides and hydroxides	0	A
28212000	Earth colours	0	A
28220000	Cobalt oxides and hydroxides; commercial cobalt oxides	5	A
28230000	Titanium oxides	0	A
28241000	Lead monoxide (litharge, massicot)	0	A
28249010	Red lead and orange lead	0	A
28249090	Other	5	A
28251000	Hydrazine and hydroxylamine and their inorganic salts	0	A
28252000	Lithium oxide and hydroxide	0	A
28253000	Vanadium oxides and hydroxides	0	A
28254000	Nickel oxides and hydroxides	0	A
28255000	Copper oxides and hydroxides	0	A
28256000	Germanium oxides and zirconium dioxide	0	A
28257000	Molybdenum oxides and hydroxides	0	A
28258000	Antimony oxides	0	A
28259010	Calcium hydroxide	0	A
28259090	Other	5	A
28261200	Of aluminium	0	A
28261910	Of ammonium or sodium	0	A
28261990	Other	5	A

HS 2015	Description	Base Rate	Staging Category
28263000	Sodium hexafluoroaluminate (synthetic cryolite)	0	A
28269010	Fluorosilicate of sodium or of potassium	0	A
28269090	Other	5	A
28271000	Ammonium chloride	0	A
28272000	Calcium chloride	0	A
28273100	Of magnesium	0	A
28273200	Of aluminium	0	A
28273500	Of nickel	0	A
28273910	Of iron	0	A
28273920	Of cobalt	0	A
28273930	Of zinc	0	A
28273990	Other	0	A
28274100	Of copper	0	A
28274900	Other	0	A
28275100	Bromides of sodium or of potassium	0	A
28275900	Other	0	A
28276000	Iodides and iodide oxides	0	A
28281000	Commercial calcium hypochlorite and other calcium hypochlorites	0	A
28289010	Sodium hypochlorite	0	A
28289020	Other hypochlorite	0	A
28289090	Other	0	A
28291100	Of sodium	0	A
28291900	Other	0	A
28299010	Potassium bromate (CAS 7758-01-2)	5	A
28299020	Potassium iodate (CAS 7758-05-6)	5	A
28299030	Calcium iodate (CAS 7789-80-2)	5	A
28299090	Other	5	A
28301000	Sodium sulphides	0	A
28309010	Zinc sulphide	0	A
28309020	Cadmium sulfide	0	A
28309090	Other	5	A
28311000	Of sodium	0	A
28319000	Other	5	A
28321000	Sodium sulphites	0	A
28322000	Other sulphites	0	A
28323000	Thiosulphates	0	A
28331100	Disodium sulphate	0	A
28331900	Other	0	A

HS 2015	Description	Base Rate	Staging Category
28332100	Of magnesium	0	A
28332200	Of aluminium	5	A
28332400	Of nickel	0	A
28332500	Of copper	0	A
28332700	Of barium	0	A
28332910	Of chromic	0	A
28332920	Of zinc	0	A
28332990	Other	0	A
28333010	Of aluminium	0	A
28333090	Other	5	A
28334000	Peroxisulphates (persulphates)	0	A
28341000	Nitrites	0	A
28342100	Of potassium	0	A
28342900	Other	0	A
28351000	Phosphinates (hypophosphites) and phosphonates (phosphites)	0	A
28352200	Of mono- or disodium	0	A
28352400	Of potassium	0	A
28352500	Calcium hydrogenorthophosphate (dicalcium phosphate)	0	A
28352600	Other phosphates of calcium	0	A
28352910	Of trisodium	0	A
28352990	Other	0	A
28353100	Sodium triphosphate (sodium tripolyphosphate)	0	A
28353900	Other	0	A
28362000	Disodium carbonate	0	A
28363000	Sodium hydrogen carbonate (sodium bicarbonate)	0	A
28364000	Potassium carbonate	0	A
28365000	Calcium carbonate	0	A
28366000	Barium carbonate	0	A
28369100	Lithium carbonates	0	A
28369200	Strontium carbonate	0	A
28369910	Commercial ammonium carbonate and other ammonium carbonates	0	A
28369920	Lead carbonates	0	A
28369990	Other	0	A
28371100	Of sodium	0	A
28371910	Potassium cyanide	0	A
28371990	Other	5	A

HS 2015	Description	Base Rate	Staging Category
28372010	Sodium cyanotrihydroborate	0	A
28372090	Other	5	A
28391100	Metasilicates	0	A
28391900	Other	0	A
28399010	Of potassium	0	A
28399090	Other	0	A
28401100	Anhydrous	0	A
28401900	Other	0	A
28402000	Other borates	0	A
28403000	Peroxoborates (perborates)	0	A
28413000	Sodium dichromate	0	A
28415010	Chromates of zinc or of lead	0	A
28415020	Ammonium dichromate (cas 7789-09-5)	0	A
28415090	Other	0	A
28416100	Potassium permanganate	0	A
28416900	Other	5	A
28417000	Molybdates	0	A
28418000	Tungstates (wolframates)	0	A
28419010	Aluminates	0	A
28419090	Other	5	C
28421000	Double or complex silicates, including aluminosilicates, whether or not chemically defined	0	A
28429010	Salts of inorganic acids of non-metallic elements or of peroxyacids not included in other headings	0	A
28429020	Double or complex chlorides (chlorosalts)	5	A
28429030	Double or complex iodides (iodosalts)	5	A
28429040	Double or complex salts containing sulphur	0	A
28429050	Double or complex phosphates (phosphosalts) and double or complex silicates	0	A
28429091	Fulminates, cyanates and thiocyanates	5	A
28429099	Other	0	A
28431000	Colloidal precious metals	5	A
28432100	Silver nitrate	0	A
28432900	Other	5	A
28433000	Gold compounds	5	A
28439000	Other compounds; amalgams	5	A

HS 2015	Description	Base Rate	Staging Category
28441000	Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds	5	A
28442000	Uranium enriched in u235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium enriched in u235, plutonium or compounds of these products	5	A
28443000	Uranium depleted in u235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in u235, thorium or compounds of these products	5	A
28444000	Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermet), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	5	A
28445000	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	5	A
28451000	Heavy water (deuterium oxide)	5	A
28459000	Other	5	A
28461000	Cerium compounds	0	A
28469000	Other	5	A
28470010	With a concentration above 70% by weight (cas 7722-84-1)	0	A
28470090	Other	0	A
28480000	Phosphides, whether or not chemically defined, excluding ferrophosphorus	5	A
28491000	Of calcium	0	A
28492000	Of silicon	0	A
28499000	Other	5	A
28500000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	5	A
28521010	Oxides, hydroxides, peroxides, sulfides, polysulfides, cyanides, oxides, phosphides, carbides, hydrides, nitrides, azides, silicides and borides, fulminates, cyanates and thiocyanates	5	A

HS 2015	Description	Base Rate	Staging Category
28521020	Peptones and other protein	6	A
28521030	Albuminoid compounds of subheading 3502.90	15	A
28521090	Other	0	A
28529010	Albuminoid compounds of subheading 3502.90	15	C
28529090	Other:	0	A
28530010	Distilled and conductivity water and water of similar purity	5	A
28530020	Bromine cyanide	0	A
28530031	Of sodium	5	A
28530039	Other	5	A
28530091	Cyanogen chloride	5	A
28530099	Other	5	A
29011000	Saturated	0	A
29012100	Ethylene	0	A
29012200	Propene (propylene)	0	A
29012300	Butene (butylene) and isomers thereof	0	A
29012400	Buta-1,3-diene and isoprene	0	A
29012910	Acetylene	0	A
29012990	Other	0	A
29021100	Cyclohexane	0	A
29021910	For agricultural use	0	A
29021990	Other	2	A
29022000	Benzene	0	A
29023000	Toluene	0	A
29024100	O-xylene	0	A
29024200	M-xylene	0	A
29024300	P-xylene	0	A
29024400	Mixed xylene isomers	0	A
29025000	Styrene	0	A
29026000	Ethylbenzene	0	A
29027000	Cumene	0	A
29029000	Other	0	A
29031100	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	0	A
29031200	Dichloromethane (methylene chloride)	0	A
29031300	Chloroform (trichloromethane)	0	A
29031400	Carbon tetrachloride	5	A
29031500	Ethylene dichloride (iso) (1, 2-dichloroethane)	0	A
29031910	1,1,1,-Trichloroethane (methyl chloroform)	0	A

HS 2015	Description	Base Rate	Staging Category
29031990	Other	0	A
29032100	Vinyl chloride (chloroethylene)	0	A
29032200	Trichloroethylene	0	A
29032300	Tetrachloroethylene (perchloroethylene)	0	A
29032900	Other	0	A
29033100	Ethylene dibromide (iso) (1,2-dibromoethane)	0	A
29033910	1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-1-propene (CAS 382-21-8)	0	A
29033921	Difluoromethane	0	A
29033922	Trifluoromethane	0	A
29033929	Other	0	A
29033931	Difluoroethane	0	A
29033932	Trifluoroethane	0	A
29033933	Tetrafluoroethane	0	A
29033934	Pentafluoroethane	0	A
29033939	Other	0	A
29033940	Methyl bromide	0	A
29033990	Other	0	A
29037100	Chlorodifluoromethane	0	A
29037200	Dichlorotrifluoroethanes	0	A
29037300	Dichlorofluoroethanes	0	A
29037400	Chlorodifluoroethanes	0	A
29037500	Dichloropentafluoropropanes	0	A
29037610	Bromochlorodifluoromethane	15	C
29037620	Bromotrifluoromethane	15	C
29037630	Dibromotetrafluoroethanes	15	C
29037710	Trichlorofluoromethane	5	A
29037720	Dichlorodifluoromethane	5	A
29037730	Trichlorotrifluoroethanes	5	A
29037741	Dichlorotetrafluoroethanes	5	A
29037742	Chloropentafluoroethanes	5	A
29037751	Chlorotrifluoromethane	5	A
29037752	Pentachlorofluoroethane	5	A
29037753	Tetrachlorodifluoroethanes	5	A
29037754	Other chlorofluoroethanes	5	A
29037755	Hetachlorofluoropropanes, hexachlorodifluoropropanes	5	A
29037756	Pentachlorotrifluoropropanes, tetrachlorotetrafluoropropanes	5	A

HS 2015	Description	Base Rate	Staging Category
29037757	Trichloropentafluoropropanes, dichlorohexafluoropropanes	5	A
29037758	Chloroheptafluoropropanes	5	A
29037759	Other chlorofluoropropanes	5	A
29037790	Other	5	A
29037800	Other perhalogenated derivatives	5	A
29037911	Dichlorodifluoromethane	5	A
29037919	Other	5	A
29037922	2-chloro -1 ,1,1,2 - tetrafluoroethane	5	A
29037925	Trichlorofluoroethanes	5	A
29037929	Other	5	A
29037930	Dibromochloropropane (DBCP)	5	A
29037960	Bromofluoromethane	5	A
29037990	Other	5	A
29038100	1,2,3,4,5,6-hexachlorocyclohexane (hch (iso)), including lindane (iso, inn)	0	A
29038210	Aldrin (iso)	0	A
29038220	Chlordane (iso)	0	A
29038230	Heptachlor (iso)	0	A
29038910	Camphechlor (toxaphene)	0	A
29038920	Mirex	0	A
29038990	Other	0	A
29039100	Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	0	A
29039210	Hexachlorobenzene (iso)	0	A
29039220	Ddt (iso) (clofenotane (dcl), 1,1,1-trichloro- 2 ,2-bis (p - chlorophenyl) ethane)	0	A
29039910	Pentachlorobenzene	0	A
29039920	Hexabromobiphenyl (cas 36355-01-8)	0	A
29039990	Other	0	A
29041000	Derivatives containing only sulpho groups, their salts and ethyl esters	0	A
29042000	Derivatives containing only nitro or only nitroso	0	A
29049010	Trichloronitromethane (Chloropicrin) (CAS 76062)	0	A
29049020	Perfluorooctane sulfonate	0	A
29049090	Other	0	A
29051100	Methanol (methyl alcohol)	0	A

HS 2015	Description	Base Rate	Staging Category
29051200	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	0	A
29051300	Butan-1-ol (n-butyl alcohol)	0	A
29051400	Other butanols	0	A
29051600	Octanol (octyl alcohol) and isomers thereof	0	A
29051700	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	0	A
29051910	Sodium methoxide and potassium t-butoxide	0	A
29051991	Pinacolilico alcohol (cas 464-07-3)	0	A
29051999	Other	0	A
29052200	Acyclic terpene alcohols	0	A
29052900	Other	0	A
29053100	Ethylene glycol (ethanediol)	0	A
29053200	Propylene glycol (propane-1, 2-diol)	0	A
29053900	Other	0	A
29054100	2-ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolpropane)	0	A
29054200	Pentaerythritol	0	A
29054300	Mannitol	0	A
29054400	D-glucitol (sorbitol)	0	A
29054500	Glycerol	0	A
29054910	Glycerol esters	0	A
29054990	Other	5	A
29055100	Ethchlorvynol (inn)	0	A
29055900	Other	0	A
29061100	Menthol	0	A
29061200	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	0	A
29061300	Sterols and inositols	0	A
29061910	Terpineols	0	A
29061990	Other	0	A
29062100	Benzyl alcohol	0	A
29062900	Other	0	A
29071100	Phenol (hydroxybenzene) and its salts	0	A
29071200	Cresols and their salts	0	A
29071300	Octylphenol, nonylphenol and their isomers; salts thereof	0	A
29071500	Naphthols and their salts	0	A
29071910	Xylenols and its salts	0	A

HS 2015	Description	Base Rate	Staging Category
29071990	Other	0	A
29072100	Resorcinol and its salts	0	A
29072200	Hydroquinone and its salts	0	A
29072300	4, 4'-isopropylidenediphenol (bisphenol a, diphenylolpropane) and its salts	0	A
29072910	Phenol-alcohols	0	A
29072990	Other	0	A
29081100	Pentachlorophenol (iso)	0	A
29081900	Other	0	A
29089100	Dinoseb (iso) and its salts	0	A
29089200	4,6-dinitro-o-cresol (dnoc (iso)) and its salts	0	A
29089910	Derivatives containing only sulpho groups, their salts and esters	0	A
29089991	Picric acid (trinitrophenol) (cas 88-89-1)	0	A
29089999	Other	0	A
29091100	Diethyl ether (diethyl oxide)	0	A
29091900	Other	0	A
29092000	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A
29093010	Ethers octabromodiphenyl	0	A
29093020	Pentabromodiphenyl ether	0	A
29093090	Other	0	A
29094100	2,2'-oxydiethanol (diethylene glycol)	0	A
29094300	Monobutyl ethers of ethylene glycol or of diethylene glycol	0	A
29094410	Monomethyl ethers of ethylene glycol or of diethylene glycol	0	A
29094490	Other	0	A
29094900	Other	0	A
29095000	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A
29096000	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A
29101000	Oxirane (ethylene oxide)	0	A
29102000	Methyloxirane (propylene oxide)	0	A
29103000	1-chloro-2, 3-epoxypropane (epichlorohydrin)	0	A
29104000	Dieldrin (iso, inn)	0	A

HS 2015	Description	Base Rate	Staging Category
29109010	Endrin (iso)	0	A
29109090	Other	0	A
29110000	Acetals and semiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A
29121100	Methanal (formaldehyde)	0	A
29121200	Ethanal (acetaldehyde)	0	A
29121910	Butanal (butyraldehyde, normal isomer)	0	A
29121990	Other	0	A
29122100	Benzaldehyde (benzoic aldehyde)	0	A
29122900	Other	0	A
29124100	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	0	A
29124200	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	0	A
29124910	Aldehyde-alcohols	0	A
29124990	Other	0	A
29125000	Cyclic polymers of aldehydes	0	A
29126000	Paraformaldehyde	0	A
29130000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12	0	A
29141100	Acetone	0	A
29141200	Butanone (methyl ethyl ketone)	0	A
29141300	4-methylpentan-2-one (methyl isobutyl ketone)	0	A
29141900	Other	0	A
29142200	Cyclohexanone and methylcyclohexanones	0	A
29142300	Ionones and methylionones	0	A
29142910	Camphor	0	A
29142990	Other	0	A
29143100	Phenylacetone (phenylpropan-2-one)	0	A
29143900	Other	0	A
29144000	Ketone- alcohols and ketone- aldehydes	0	A
29145000	Ketone-phenols and ketones with other oxygen function	0	A
29146100	Anthraquinone	0	A
29146900	Other	0	A
29147010	Chlordecone	0	A
29147090	Other	0	A
29151100	Formic acid	0	A
29151200	Salts of formic acid	0	A
29151300	Esters of formic acid	0	A

HS 2015	Description	Base Rate	Staging Category
29152100	Acetic acid	5	C
29152400	Acetic anhydride	0	A
29152910	Sodium acetate	0	A
29152920	Cobalt acetates	0	A
29152990	Other	0	A
29153100	Ethyl acetate	0	A
29153200	Vinyl acetate	0	A
29153300	N-butyl acetate	0	A
29153600	Dinoseb (iso) acetate	0	A
29153910	Isobutyl acetate	0	A
29153920	Acetic acid 2 - ethoxyethyl	0	A
29153990	Other	0	A
29154000	Mono-, di- or trichloroacetic acids, their salts and esters	0	A
29155000	Propionic acid, its salts and esters	0	A
29156000	Butanoic acids, pentanoic acids, their salts and esters	0	A
29157000	Palmitic acid, stearic acid, their salts and esters	0	A
29159000	Other	0	A
29161100	Acrylic acid and its salts	0	A
29161200	Esters of acrylic acid	0	A
29161300	Methacrylic acid and its salts	0	A
29161400	Esters of methacrylic acid	0	A
29161500	Oleic, linoleic or linolenic acids, their salts and esters	0	A
29161600	Binapacryl (iso)	0	A
29161900	Other	0	A
29162000	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A
29163100	Benzoic acid; its salts and esters	0	A
29163200	Benzoyl peroxide and benzoyl chloride	0	A
29163400	Phenylacetic acid and its salts	0	A
29163910	Esters of phenylacetic acid	0	A
29163990	Other	0	A
29171100	Oxalic acid, its salts and esters	0	A
29171210	Dioctyl adipate, di-isobutyl adipate, didecyl adipate and di-isodecyl adipate	0	A
29171290	Other	0	A
29171300	Azelaic acid, sebacic acid, their salts and esters	0	A
29171400	Maleic anhydride	0	A

HS 2015	Description	Base Rate	Staging Category
29171900	Other	0	A
29172000	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A
29173210	Grade purity exceeding 99 %	0	A
29173290	Other	0	A
29173300	Dinonyl or didecyl orthophthalates	0	A
29173410	Dibutyl orthophthalates	0	A
29173490	Other	0	A
29173500	Phthalic anhydride	0	A
29173600	Terephthalic acid and its salts	0	A
29173700	Dimethyl terephthalate	0	A
29173900	Other	0	A
29181100	Lactic acid, its salts and esters	0	A
29181200	Tartaric acid	0	A
29181300	Salts and esters of tartaric acid	0	A
29181400	Citric acid	0	A
29181500	Salts and esters of citric acid	0	A
29181600	Gluconic acid, its salts and esters	0	A
29181800	Chlorobenzilate (iso)	0	A
29181910	Phenylglycolic acid (mandelic acid), its salts and esters	0	A
29181990	Other	0	A
29182100	Salicylic acid and its salts	0	A
29182200	O-acetylsalicylic acid, its salts and esters	0	A
29182300	Other esters of salicylic acid and their salts	0	A
29182900	Other	0	A
29183000	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	A
29189100	2,4,5-t (iso) (2,4,5 trichlorophenoxyacetic acid), its salts and esters	0	A
29189900	Other	0	A
29191000	Tris(2,3-dibromopropyl) phosphate	0	A
29199000	Other	0	A
29201110	Parathion (iso)	0	A
29201120	Parathion -methyl (iso) (methyl parathion)	0	A
29201900	Other	0	A
29209011	Trimethyl phosphite (cas 121-45-9)	0	A
29209012	Triethyl phosphite (cas 122-52-1)	0	A

HS 2015	Description	Base Rate	Staging Category
29209013	Dimethyl phosphite (cas 868-85-9)	0	A
29209014	Diethyl phosphite (cas 762-04-9)	0	A
29209019	Other	0	A
29209020	Endosulfan	0	A
29209090	Other	0	A
29211100	Methylamine, di- or trimethylamine and their salts	0	A
29211910	Diethylamine and its salts	0	A
29211921	Bis (2-chloroethyl) ethylamine (hn1 nitrogen mustard) (cas 538-07-8)	0	A
29211922	Bis (2-chloroethyl) methylamine (nitrogen mustard hn2) (cas 51-75-2)	0	A
29211923	Tris (2- chloroethyl) amine (nitrogen mustard hn3) (cas 555-77-1)	0	A
29211924	Chlorides of n, n -dialkyl (methyl, ethyl, propyl (normal or isopropyl)) aminoethyl -2 and corresponding protonated salts	0	A
29211929	Other	0	A
29211990	Other	0	A
29212100	Ethylenediamine and its salts	0	A
29212200	Hexamethylenediamine and its salts	0	A
29212900	Other	0	A
29213000	Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	0	A
29214100	Aniline and its salts	0	A
29214200	Aniline derivatives and their salts	0	A
29214310	Trifluralin (a, a, a-trifluoro- 2,6-dinitro-N, N-dipropyl-p-toluidine)	0	A
29214320	Toluidine	0	A
29214330	Chloromethylaniline	0	A
29214390	Other	0	A
29214400	Diphenylamine and its derivatives; salts thereof	0	A
29214500	1-naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	0	A
29214600	Amphetamine (inn), benzphetamine (inn), dexamphetamine (inn), ethylamphetamine (inn), phenamphetamine (inn), phentermine (inn, lephetamine (inn), levamphetamine (inn) and mefenorex (inn); salts thereof	0	A
29214900	Other	0	A

HS 2015	Description	Base Rate	Staging Category
29215100	O-, m-, p-phenylenediamine, diaminotoluenes and their derivatives; salts thereof	0	A
29215900	Other	0	A
29221100	Monoethanolamine and its salts:	0	A
29221200	Diethanolamine and its salts	0	A
29221300	Triethanolamine and its salts	0	A
29221400	Dextropropoxyphene (inn) and its salts	0	A
29221911	N, n- dimethylaminoethanol (cas 108-01-0) and corresponding protonated salts	0	A
29221912	N, n- diethylaminoethanol (cas 100-37-8) and corresponding protonated salts	0	A
29221919	Other	0	A
29221920	Ethyldiethanolamine (cas 139-87-7)	0	A
29221930	Methyldiethanolamine (cas 105-59-9)	0	A
29221990	Other	0	A
29222100	Aminonaphtholsulphonic acids and their salts	0	A
29222910	Anisidines, dianisidines, phenetidines, and their salts	0	A
29222990	Other	0	A
29223100	Amfepramone (inn), methadone (inn) and normethadone (inn); salts thereof	0	A
29223900	Other	0	A
29224100	Lysine and its esters; salts thereof	0	A
29224200	Glutamic acid and its salts	0	A
29224300	Anthranilic acid and its salts	0	A
29224400	Tilidine (inn) and its salts	0	A
29224900	Other	0	A
29225000	Amino -alcohol- phenols, amino-acid- phenols and other amino-compounds with oxygen function	0	A
29231000	Choline and its salts	0	A
29232000	Lecithins and other phosphoaminolipids	0	A
29239000	Other	0	A
29241100	Meprobamate (inn)	0	A
29241210	Fluoroacetamide (iso)	0	A
29241220	Phosphamidon (ISO)	0	A
29241230	Monocrotophos (iso)	0	A
29241900	Other	0	A
29242100	Ureines and their derivatives; salts thereof	0	A
29242300	2-acetamidobenzoic acid (n-acetylanthranilic acid) and its salts	0	A

HS 2015	Description	Base Rate	Staging Category
29242400	Ethinamate (inn)	0	A
29242900	Other	0	A
29251100	Saccharin and its salts	0	A
29251200	Glutethimide (inn)	0	A
29251900	Other	0	A
29252100	Chlordimeform (iso)	0	A
29252900	Other	0	A
29261000	Acrylonitrile	0	A
29262000	1-cyanoguanidine (dicyandiamide)	0	A
29263000	Fenproporex (inn) and its salts; methadone (inn) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	0	A
29269000	Other	0	A
29270000	Diazo-, azo- and azoxy-compounds	0	A
29280000	Organic derivatives of hydrazine or of hydroxylamine	0	A
29291000	Isocyanates	0	A
29299010	Dihalides n, n -dialkyl (methyl, ethyl, propyl (normal or iso)) phosphoramidic	0	A
29299020	N, n -dialkyl (methyl, ethyl, propyl (normal or iso)) phosphoramidates dialkyl (methyl, ethyl, propyl (normal propyl or isopropyl))	0	A
29299090	Other	0	A
29302000	Thiocarbamates and dithiocarbamates	0	A
29303000	Thiuram mono-, di- or tetrasulphides	0	A
29304000	Methionine	0	A
29305010	Methamidophos (iso)	0	A
29305020	Captafol (iso)	0	A
29309020	Dithiocarbonates (xanthates)	0	A
29309031	2-chloroethyl chloromethyl sulfide (CAS 2625-76-5)	0	A
29309032	bis(2-chloroethyl) sulfide (CAS 505-60-2)	0	A
29309033	Bis (2- chloroethylthio) methane (cas 63869-13-6)	0	A
29309034	1,2- bis (2 - chloroethylthio) ethane (cas 3563-36-8)	0	A
29309035	1,3-Bis(2-chloroethylthio) - n-propane (CAS 63905-10-2)	0	A
29309036	1,4-Bis(2-chloroethylthio) - n - butane (CAS 142868-93-7)	0	A
29309037	1,5-bis(2-chloroethylthio) - n - pentane (CAS 142868-94-8)	0	A
29309038	Bis (2- cloroetiltiometil) ether (cas 63918-90-1) and bis (2 - cloroetiltioetil) ether (cas 63918-89-8)	0	A

HS 2015	Description	Base Rate	Staging Category
29309039	Other	0	A
29309041	Vx (s -2- o-ethyl diisopropilaminoetilmetilfosfonotiolato) (cas 50782-69-9)	0	A
29309049	Other	0	A
29309091	Amitón (phosphorothiolate o, o -diethyl s -2- (diethylamino) ethyl) (cas 78-53-5) and corresponding alkylated or protonated salts	0	A
29309092	N, n -dialkyl (methyl, ethyl, propyl (normal or iso propyl)) aminoetanoltioles -2 and corresponding protonated salts	0	A
29309093	Thiodiglycol (cas 111-48-8)	0	A
29309094	Fonophos (O-Ethyl S-phenyl ethyl phosphonothiolothionate) (CAS 944-22-9)	0	A
29309099	Other	0	A
29311010	Tetraethyl lead	6	A
29311020	Tetramethyl lead	0	A
29312000	Tributyltin compounds	0	A
29319010	Arsenic organ compounds	6	A
29319090	Other	0	A
29321100	Tetrahydrofuran	0	A
29321200	2-furaldehyde (furfuraldehyde)	0	A
29321300	Furfuryl alcohol and tetrahydrofurfuryl alcohol	0	A
29321900	Other	0	A
29322010	Coumarin, methylcoumarins and ethylcoumarins	0	A
29322090	Other lactones	0	A
29329100	Isosafrole	0	A
29329200	1-(1, 3 -benzodioxol-5-yl) propan-2-one	0	A
29329300	Piperonal	0	A
29329400	Safrole	0	A
29329500	Tetrahydrocannabinols (all isomers)	0	A
29329900	Other	0	A
29331100	Phenazone (antipyrin) and its derivatives	0	A
29331900	Other	0	A
29332100	Hydantoin and its derivatives	0	A
29332900	Other	0	A
29333100	Pyridine and its salts	0	A
29333200	Piperidine and its salts	0	A

HS 2015	Description	Base Rate	Staging Category
29333300	Alfentanil (inn), anileridine (inn), bezitramide (inn), bromazepam (inn), difenoxin (inn), diphenoxylate (inn), dipipanone (inn), fentanyl (inn), ketobemidone (inn), methylphenidate (inn), pentazocine (inn), pethidine (inn), pethidine (inn) intermediate a, phencyclidine (inn), (pcp), phenoperidine (inn), pipradrol (inn), piritramide (inn), propiram (inn) and trimeperidine (inn); salts thereof	8	A
29333910	Isonicotinic acid and its derivatives	0	A
29333990	Other	6	A
29334100	Levorphanol (inn) and its salts	0	A
29334900	Other	0	A
29335200	Malonylurea (barbituric acid) and its salts	0	A
29335300	Allobarbital (inn), amobarbital (inn), barbital (inn), butalbital (inn), butobarbital, cyclobarbital (inn), methylphenobarbital (inn), pentobarbital (inn), phenobarbital (inn), secbutabarbital (inn), secobarbital (inn) and vinylbital (inn); salts thereof	0	A
29335400	Other derivatives of malonylurea (barbituric acid); salts thereof	0	A
29335500	Loprazolam (inn), mecloqualone (inn), methaqualone (inn) and zipeprol (dci); salts thereof	0	A
29335900	Other	0	A
29336100	Melamine	0	A
29336900	Other	0	A
29337100	6-hexanolactam (epsilon-caprolactam)	0	A
29337200	Clobazam (inn) and methyprylon (inn)	0	A
29337900	Other lactams	0	A
29339100	Alprazolam (inn), camazepam (inn), chlordiazepoxide (inn), clonazepam (inn), clorazepate, delorazepam (inn), diazepam (inn), estazolam (inn), ethyl loflazepate (inn), fludiazepam (inn), flunitrazepam (inn), flurazepam (inn), halazepam (inn), lorazepam (inn), lormetazepam (inn), mazindol (inn), medazepam (inn), midazolam (inn), nimetazepam (inn), nitrazepam (inn), nordazepam (inn), oxazepam (inn), pinazepam (inn), prazepam (inn), pyrovalerone (inn), temazepam (inn), tetrazepam (inn) and triazolam (inn); salts thereof	0	A
29339900	Other	0	A

HS 2015	Description	Base Rate	Staging Category
29341000	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	0	A
29342000	Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	0	A
29343000	Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	0	A
29349100	Aminorex (inn), brotizolam (inn), clotiazepam (inn), cloxazolam (inn), dextromoramide (inn), haloxazolam (inn), ketazolam (inn), mesocarb (inn), oxazolam (inn), pemoline (inn), phendimetrazine (inn), phenmetrazine (inn) and sufentanil (inn); salts thereof	0	A
29349910	Sultones and sultams	0	A
29349920	Isatoic anhydride	6	A
29349990	Other	0	A
29350000	Sulphonamides	0	A
29362110	Retinyl palmitate	0	A
29362190	Other	0	A
29362200	Vitamin b1 and its derivatives	0	A
29362300	Vitamin b2 and its derivatives	0	A
29362400	D- or dl-pantothenic acid (vitamin b3 or vitamin b5) and its derivatives	0	A
29362500	Vitamin b6 and its derivatives	0	A
29362600	Vitamin b12 and its derivatives	0	A
29362700	Vitamin c and its derivatives	0	A
29362800	Vitamin e and its derivatives	0	A
29362900	Other vitamins and their derivatives	0	A
29369010	Provitamin unmixed	0	A
29369090	Other	0	A
29371100	Somatotropin, its derivatives and structural analogues	0	A
29371200	Insulin and its salts	0	A
29371910	Pituitary (anterior) or similar hormones and their derivatives	0	A
29371990	Other	5	A
29372100	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	0	A
29372200	Halogenated derivatives of corticosteroidal hormones	0	A
29372300	Oestrogens and progestogens	0	A

HS 2015	Description	Base Rate	Staging Category
29372900	Other	5	A
29375000	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	5	A
29379011	Epinephrine (adrenaline)	5	A
29379019	Other	5	A
29379020	Derivatives of amino acids	5	A
29379090	Other	5	A
29381000	Rutoside (rutin) and its derivatives	5	A
29389000	Other	5	A
29391110	Morphine	0	A
29391120	Hydromorphone (dihydromorphinone)	0	A
29391130	Heroin (diacetylmorphine)	0	A
29391190	Other	5	A
29391900	Other	5	A
29392010	Quinine and its salts	0	A
29392090	Other	0	A
29393000	Caffeine and its salts	0	A
29394100	Ephedrine and its salts	0	A
29394200	Pseudoephedrine (inn) and its salts	0	A
29394300	Cathine (inn) and its salts	0	A
29394400	Norephedrine and its salts	0	A
29394900	Other	0	A
29395100	Fenethylamine (inn) and its salts	0	A
29395900	Other	0	A
29396100	Ergometrine (inn) and its salts	0	A
29396200	Ergotamine (inn) and its salts	0	A
29396300	Lysergic acid and its salts	5	A
29396910	Lsd (lysergic acid diethylamine)	0	A
29396990	Other	5	A
29399110	Cocaine, its salts and derivatives	5	A
29399120	Emetine, its salts and derivatives	5	A
29399130	Diethyltryptamine (det) and dimethyltryptamine (dmt)	0	A
29399140	Mescaline, psilocin	0	A
29399190	Other	0	A
29399900	Other	0	A
29400000	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39	6	A

HS 2015	Description	Base Rate	Staging Category
29411000	Penicillins and their derivatives with a penicillanic acid structure; salts thereof	0	A
29412000	Streptomycins and their derivatives; salts thereof	0	A
29413000	Tetracyclines and their derivatives; salts thereof	0	A
29414000	Chloramphenicol and its derivatives; salts thereof	0	A
29415000	Erythromycin and its derivatives; salts thereof	0	A
29419000	Other	0	A
29420000	Other organic compounds	0	A
30012000	Extracts of glands or other organs or of their secretions	0	A
30019010	Human bones, organs and tissues, for grafts or transplants	0	A
30019020	Glands and other organs, dried, whether or not powdered	0	A
30019090	Other	0	A
30021010	Antisnakebite sera, other than anticobra or anti-coral snake sera	0	A
30021090	Other	0	A
30022000	Vaccines for use in medicine	0	A
30023000	Vaccines for veterinary	0	A
30029010	Saxitoxin (CAS 35523898)	0	A
30029020	Ricin (cas 9009-86-3)	0	A
30029090	Other	0	A
30031010	For human use	0	A
30031020	For veterinary use	0	A
30032010	For human use	0	A
30032020	For veterinary use	0	A
30033100	Containing insulin	0	A
30033910	For human use	0	A
30033920	For veterinary use	0	A
30034011	Containing ephedrine and its salts	0	A
30034012	Containing pseudoephedrine and its salts	0	A
30034013	Containing norephedrine and its salts	0	A
30034019	Other	0	A
30034021	Containing ephedrine and its salts	0	A
30034022	Containing pseudoephedrine and its salts	0	A
30034023	Containing norephedrine and its salts	0	A
30034029	Other	0	A
30039011	For human use	0	A
30039012	For veterinary use	0	A

HS 2015	Description	Base Rate	Staging Category
30039021	For human use	0	A
30039022	For veterinary use	0	A
30039091	For human use	0	A
30039092	For veterinary use	0	A
30041010	For human use	0	A
30041020	For veterinary use	0	A
30042010	For human use	0	A
30042020	For veterinary use	0	A
30043100	Containing insulin	0	A
30043210	For human use	0	A
30043220	For veterinary use	0	A
30043910	For human use	0	A
30043920	For veterinary use	0	A
30044011	Containing ephedrine and its salts	0	A
30044012	Containing pseudoephedrine and its salts	0	A
30044013	Containing norephedrine and its salts	0	A
30044019	Other	0	A
30044021	Containing ephedrine and its salts	0	A
30044022	Containing pseudoephedrine and its salts	0	A
30044023	Containing norephedrine and its salts	0	A
30044029	Other	0	A
30045010	For human use	0	A
30045020	For veterinary use	0	A
30049010	For veterinary use	0	A
30049091	Antimalarial, antidyentery and anthelmintic medicaments	0	A
30049092	Anaesthetics	0	A
30049093	Rehydration salts or sugars, whether or not in solution	0	A
30049099	Other	0	A
30051000	Adhesive dressings and other articles having an adhesive layer	5	C
30059010	Cotton swabs	0	A
30059090	Other	10	C

HS 2015	Description	Base Rate	Staging Category
30061000	Sterile surgical catgut, similar sterile ligatures for surgical suture materials (including sterile absorbable suture surgical or dental) and sterile tissue adhesives for use in organic surgical wound closure ; sterile laminaria ; hemostatic absorbable sterile surgical or dental ; adhesion barriers sterile surgical or dental , whether or not absorbable	0	A
30062000	Blood-grouping reagents	0	A
30063010	Opacifying preparations	0	A
30063020	Diagnostic reagents	0	A
30064000	Cements and other dental fillings; cements for bone reconstruction	0	A
30065000	First-aid boxes and kits	0	A
30066000	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0	A
30067000	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	6	C
30069100	Appliances identifiable for ostomy use	6	A
30069200	Pharmaceuticals waste	6	A
31010000	Fertilizers of animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable origin	0	A
31021000	Urea, whether or not in aqueous solution	0	A
31022100	Ammonium sulphate	0	A
31022900	Other	0	A
31023000	Ammonium nitrate, whether or not in aqueous solution	0	A
31024000	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	0	A
31025000	Sodium nitrate	0	A
31026000	Double salts and mixtures of calcium nitrate and ammonium nitrate	0	A
31028000	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	0	A
31029010	Calcium cyanamide	0	A
31029090	Other	0	A

HS 2015	Description	Base Rate	Staging Category
31031000	Superphosphates	0	A
31039010	Slag	0	A
31039090	Other	0	A
31042000	Potassium chloride	0	A
31043000	Potassium sulphate	0	A
31049010	Carnallite, sylvite and other natural potassium salts, in raw form	0	A
31049090	Other	0	A
31051000	Products of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	0	A
31052000	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	0	A
31053000	Diammonium hydrogenorthophosphate (diammonium phosphate)	0	A
31054000	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	0	A
31055100	Containing nitrates and phosphates	0	A
31055900	Other	0	A
31056000	Mineral or chemical fertilizers containing the two fertilizing elements: phosphorus and potassium	0	A
31059000	Other	0	A
32011000	Quebracho extract	0	A
32012000	Wattle extract	0	A
32019000	Other	0	A
32021000	Synthetic organic tanning substances	0	A
32029000	Other	0	A
32030000	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in note 3 to this chapter based on colouring matter of vegetable or animal origin	0	A
32041111	On a backing of polyolefins	15	C
32041112	On a backing of halogenated polyolefins	6	C
32041113	On a backing of rubber	0	A
32041119	Other	0	A
32041190	Other	0	A
32041211	On a backing of polyolefins	6	C
32041212	On a backing of halogenated polyolefins	6	C

HS 2015	Description	Base Rate	Staging Category
32041213	On a backing of rubber	0	A
32041219	Other	0	A
32041290	Other	0	A
32041311	On a backing of polyolefins	6	A
32041312	On a backing of halogenated polyolefins	6	A
32041313	On a backing of rubber	0	A
32041319	Other	0	A
32041390	Other	0	A
32041411	On a backing of polyolefins	15	C
32041412	On a backing of halogenated polyolefins	6	C
32041413	On a backing of rubber	0	A
32041419	Other	0	A
32041490	Other	0	A
32041511	On a backing of polyolefins	15	C
32041512	On a backing of halogenated polyolefins	6	C
32041513	On a backing of rubber	0	A
32041519	Other	0	A
32041590	Other	0	A
32041611	On a backing of polyolefins	6	C
32041612	On a backing of halogenated polyolefins	6	C
32041613	On a backing of rubber	0	A
32041619	Other	0	A
32041690	Other	0	A
32041711	On a backing of polyolefins	6	C
32041712	On a backing of halogenated polyolefins	0	A
32041713	On a backing of rubber	0	A
32041719	Other	0	A
32041790	Other	0	A
32041911	On a backing of polyolefins	6	C
32041912	On a backing of halogenated polyolefins	6	C
32041913	On a backing of rubber	0	A
32041919	Other	0	A
32041990	Other	0	A
32042000	Synthetic organic products of a kind used as fluorescent brightening agents	0	A
32049000	Other	0	A
32050000	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes	6	C
32061110	Powdered	0	A

HS 2015	Description	Base Rate	Staging Category
32061121	On a backing of polyolefins	6	C
32061122	On a backing of halogenated polyolefins	6	C
32061123	On a backing of rubber	0	A
32061129	Other	0	A
32061190	Other	0	A
32061910	Powdered	0	A
32061921	On a backing of polyolefins	6	C
32061922	On a backing of halogenated polyolefins	6	C
32061923	On a backing of rubber	0	A
32061929	Other	0	A
32061990	Other	0	A
32062010	Powdered	0	A
32062021	On a backing of polyolefins	6	C
32062022	On a backing of halogenated polyolefins	6	C
32062023	On a backing of rubber	0	A
32062029	Other	0	A
32062090	Other	0	A
32064110	Powdered	0	A
32064121	On a backing of polyolefins	6	C
32064122	On a backing of halogenated polyolefins	6	C
32064123	On a backing of rubber	0	A
32064129	Other	0	A
32064190	Other	0	A
32064210	Powdered	0	A
32064221	On a backing of polyolefins	6	A
32064222	On a backing of halogenated polyolefins	6	A
32064223	On a backing of rubber	0	A
32064229	Other	0	A
32064290	Other	0	A
32064910	Powdered	0	A
32064921	On a backing of polyolefins	6	C
32064922	On a backing of halogenated polyolefins	6	C
32064923	On a backing of rubber	0	A
32064929	Other	0	A
32064930	Metallic powders used as pigments, excluding gold and silver	0	A
32064990	Other	0	A
32065000	Inorganic products of a kind used as luminophores	0	A

HS 2015	Description	Base Rate	Staging Category
32071000	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	0	A
32072000	Vitrifiable enamels and glazes, engobes (slips) and similar preparations	0	A
32073000	Liquid polishes (lustres) and similar preparations	0	A
32074000	Glass frit and other glass, in the form of powder, granules or flakes	0	A
32081011	Aerosols	10	E
32081012	For screen printing	0	A
32081019	Other	10	E
32081021	For leather	6	G
32081022	Insulating materials for electrical installations	6	G
32081023	For artists	6	G
32081024	For coating the inside of food containers	0	A
32081029	Other	10	E
32081030	Solutions as defined in note 4 to this chapter, without pigmenting or colouring	0	A
32082011	Aerosols	6	E
32082012	For screen printing	0	A
32082019	Other	6	E
32082021	For leather	6	G
32082022	Insulating materials for electrical installations	6	G
32082023	For artists	6	G
32082024	For coating the inside of food containers	0	A
32082029	Other	6	G
32082030	Solutions as defined in note 4 to this chapter, without pigmenting or colouring	0	A
32089011	Aerosols	6	G
32089012	For screen printing	0	A
32089019	Other	10	E
32089021	For leather	6	G
32089022	Insulating materials for electrical installations	6	G
32089023	For artists	6	G
32089024	For coating the inside of food containers	0	A
32089029	Other	6	G
32089030	Solutions as defined in note 4 to this chapter, without pigmenting or colouring	0	A
32091011	For screen printing	0	A
32091019	Other	10	E

HS 2015	Description	Base Rate	Staging Category
32091021	For leather	6	G
32091022	Insulating materials for electrical installations	6	G
32091023	For artists	6	G
32091029	Other	10	G
32099011	For screen printing	0	A
32099019	Other	10	E
32099021	For leather	6	G
32099022	Insulating materials for electrical installations	6	G
32099023	For artists	6	G
32099029	Other	6	G
32100011	Water or distempers	6	G
32100019	Other	6	G
32100021	For leather	6	G
32100022	Insulating materials for electrical installations	6	G
32100023	For artists	6	G
32100029	Other	6	G
32100090	Other	6	G
32110000	Prepared driers	0	A
32121000	Stamping foils	6	C
32129011	Of aluminium	0	A
32129019	Other	0	A
32129021	Dyes of the household type for dyeing textiles of a kind manufactured in panama (excluding natural indigo for washing)	6	E
32129022	Dyes of the household type for dyeing footwear of a kind manufactured in panama	6	E
32129023	Dyes of the household type not manufactured in panama	6	E
32129029	Other	6	E
32129030	Laundry bluing (natural indigo)	6	E
32129090	Other	6	E
32131010	Sets of distempers (tempera paints)	6	G
32131020	Preparations suitable for children's amusement	6	G
32131090	Other	6	G
32139010	Artists' colours and preparations.	6	E
32139020	Distempers (tempera paints)	6	E
32139030	Preparations suitable for children's amusement	6	G
32139090	Other	6	G
32141011	Of a kind used in building	10	C

HS 2015	Description	Base Rate	Staging Category
32141012	Coachbuilders'	10	C
32141019	Other	6	C
32141021	Sealing wax for office use or for bottles in plates, sticks or similar forms	6	C
32141029	Other	6	C
32141031	Coachbuilders' surfacing preparations	6	G
32141039	Other	0	A
32141090	Other	6	C
32149000	Other	10	E
32151110	For coding machine	0	A
32151190	Other	6	E
32151910	For coding machine	0	A
32151990	Other	15	C
32159010	Inks for tattooing (marking) animals	5	E
32159090	Other	10	E
33011200	Of orange	0	A
33011300	Of lemon	0	A
33011910	Bergamot	0	A
33011920	Lime	0	A
33011990	Other	0	A
33012400	Of peppermint (mentha piperita)	0	A
33012500	Of other mints	0	A
33012910	Of geranium	0	A
33012920	Jasmine	0	A
33012930	Lavender (lavender) or lavandin	0	A
33012940	De gamba ("vetiver")	0	A
33012990	Other	0	A
33013000	Resinoids	0	A
33019010	Terpenic by-products of the deterpenation of essential oils	0	A
33019020	Aromatic aqueous distillates, put up for retail sale	10	E
33019031	Of a cif value of less than usd 4.43 per litre.	15	E
33019039	Other (of a cif value of usd 4.43 or more per litre)	10	E
33019090	Other	0	A
33021011	Bitters, tinctures and flavouring matter for the industrial preparation of alcoholic beverages	0	A
33021019	Other	0	A

HS 2015	Description	Base Rate	Staging Category
33021091	Other preparations based on extracts of aromatic bitters, of an alcoholic strength by volume not exceeding 0.5% vol, used to flavour alcoholic beverages	6	C
33021099	Other	0	A
33029010	Of a kind used in the tobacco industry	5	C
33029020	Of a kind used in the soap industry	0	A
33029030	Of a kind used in the perfume industry (perfumes, eau de cologne, orange flower water and the like)	0	A
33029090	Other	0	A
33030011	Of a cif value of less than usd 22.38 per litre.	10	E
33030019	Other (of a cif value of usd 22.38 or more per litre)	5	E
33030021	Of a cif value of less than usd 4.43 per litre.	10	E
33030029	Other (of a cif value of usd 4.43 or more per litre)	5	E
33041000	Lip make-up preparations	6	E
33042010	Eye-shadow of a CIF value of B/.30.00 or more per gross kilo	5	E
33042090	Other	6	E
33043000	Manicure or pedicure preparations	10	E
33049110	Face powder of a cif value of usd 30.00 or more per gross kilo	5	E
33049120	Body (talcum) powder of a CIF value of B/.10.00 or more per gross kilo	5	E
33049190	Other	10	E
33049911	Face creams of a CIF value of B/.15.00 or more per gross kilo	5	E
33049912	Body creams (for body and hands) of a CIF value of B/.10.00 or more per gross kilo, other than manicure and pedicure preparations	5	E
33049919	Other	10	E
33049920	Skin toners	6	E
33049930	Sunscreen or suntan preparations	10	E
33049990	Other	10	E
33051010	Cream (paste, solid or semi-solid)	6	E
33051020	Liquid, whether or not medicated	10	E
33052000	Preparations for permanent waving or straightening	10	E
33053000	Hair lacquers	10	E
33059011	Pomades, perfumed	6	E
33059012	Pomades, not perfumed	6	E
33059019	Other	10	E

HS 2015	Description	Base Rate	Staging Category
33059020	Dyes and bleaches used on the hair	10	E
33059090	Other	6	E
33061010	Medicated	6	E
33061090	Other	10	E
33062000	Yarn used to clean between the teeth (dental floss)	3	A
33069010	Mouthwashes and dental rinses	10	E
33069020	Other preparations for freshening the breath	6	E
33069090	Other	6	E
33071010	Shaving creams and foams	10	E
33071021	Based on denatured alcohols (e.g. bay rum, menthol and the like)	10	E
33071022	Other lotions and colognes with CIF value greater than or equal to B / 4.43 a liter	10	E
33071029	Other lotions and eau de cologne	15	E
33071090	Other	6	E
33072010	With CIF value greater than or equal to B / 15.00 the gross kilo	5	E
33072090	Other	10	E
33073000	Perfumed bath salts and other bath preparations	6	E
33074100	'agarbatti' and other odoriferous preparations which operate by burning	10	C
33074910	Room deodorisers, sprays and the like presented in aerosol containers	15	E
33074990	Other	10	E
33079010	Wadding, felt and nonwovens, impregnated, coated or covered with perfume	5	E
33079020	Wadding, felt and nonwovens, impregnated, coated or covered with cosmetics	6	E
33079030	Depilatories	10	E
33079040	Toiletry preparations for animals, whether or not medicated	6	E
33079090	Other	10	E
34011110	Bath, beauty or scented soap, whether or not containing abrasives, deodorant soap, glycerine bath soap, whether or not containing bacteriostatic substances; organic surface-active preparations used as bath, beauty or deodorant soap, whether or not containing bacteriostatic substances	10	X
34011130	Medicated or disinfectant, other than ordinary products containing added bacteriostatic substances	5	X

HS 2015	Description	Base Rate	Staging Category
34011140	Paper, wadding, felt and nonwovens, impregnated or covered with soap or detergent for cosmetic use	6	E
34011190	Other	6	X
34011910	Soaps and products used as soaps, for washing	15	X
34011920	Gelatinised, used as lubricating material	6	X
34011930	Paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent	6	X
34011940	With abrasives	15	X
34011990	Other	6	X
34012010	In powder, flakes, shavings, granules or globules, other than for cosmetic use	15	X
34012020	For cosmetic use, whether or not containing bacteriostatic substances	15	X
34012030	Medicated or disinfectant, other than ordinary products containing added bacteriostatic substances	5	X
34012090	Other	15	X
34013010	Cream, other than liquids	0	A
34013090	Other	15	G
34021110	For agricultural or veterinary use	0	A
34021121	Liquids or pastes	15	G
34021129	Other	15	G
34021190	Other	0	A
34021210	For agricultural or veterinary use	0	A
34021221	Liquids or pastes	15	G
34021229	Other	15	G
34021290	Other	0	A
34021310	For agricultural or veterinary use	0	A
34021321	Liquids or pastes	15	G
34021329	Other	15	G
34021390	Other	0	A
34021910	For agricultural or veterinary use	0	A
34021921	Liquids or pastes	6	G
34021929	Other	15	G
34021990	Other	0	A
34022011	Liquids, other than cleaning and de-greasing preparations for glass (glass windscreens or window glass) based on quaternary ammonium and other surface-active agents	10	X
34022012	In powder, flakes, shavings, granules and globules	10	X

HS 2015	Description	Base Rate	Staging Category
34022013	Cleaning and de-greasing preparations for glass (glass windcreens or window glass) based on quaternary ammonium	10	X
34022019	Other	0	A
34022021	Preparations for pre-washing or soaking; bleaching agents for clothes	5	X
34022029	Other	5	X
34022030	Cleaning or de-greasing preparations, other than those based on soap or other organic surface-active agents	15	X
34022090	Other	0	A
34029010	Adjuvants for dyeing and brightening of textiles	6	G
34029021	Liquids, other than in aerosols	10	X
34029022	In powder, flakes, shavings, granules and globules	10	X
34029029	Other	0	A
34029030	Auxiliary preparations for pre-washing or bleaching textile products	10	X
34029040	Cleaning or de-greasing preparations, other than those based on soap or other organic surface-active agents	15	X
34029050	For agricultural or veterinary use	0	A
34029090	Other	0	A
34031100	Preparations for the treatment of textile materials, leather, furskins or other materials	0	A
34031910	Lubricating oils for refrigeration compressors	6	C
34031920	Other lubricating greases	10	C
34031990	Other	6	C
34039110	Of a kind used for the oil or grease treatment of leather, with a basis of diethanolamines and oxidised or sulphonated oils	0	A
34039190	Other	0	A
34039900	Other	6	C
34042000	Of poly(oxyethylene) (polyethylene glycol)	0	A
34049010	Chemically modified lignite	0	A
34049090	Other	0	A
34051000	Polishes, creams and similar preparations for footwear or leather	10	E
34052000	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	10	E
34053000	Polishes (lustres) and similar preparations for coachwork, other than metal polishes	10	E

HS 2015	Description	Base Rate	Staging Category
34054000	Scouring pastes and powders and other scouring preparations	15	E
34059010	Waxes mixed with, dispersed in or dissolved in a liquid medium	0	A
34059020	Metal polishes	0	A
34059090	Other	10	E
34060010	Birthday candles	10	E
34060090	Other	15	E
34070010	Preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	5	A
34070020	Preparations known as "dental wax" or as "dental impression compounds"	6	A
34070030	Modelling pastes of a kind put up for children's amusement	6	A
34070090	Other	6	A
35011000	Casein	0	A
35019000	Other	0	A
35021100	Dried	0	A
35021900	Other	0	A
35022000	Milk albumin, including concentrates of two or more whey proteins	15	E
35029000	Other	15	C
35030011	Gelatine-based jelly	0	A
35030012	Gelatine in powder or in flakes, not containing added sweetening matter or otherwise flavoured	0	A
35030019	Other	0	A
35030020	Isinglass and other glues of animal origin	0	A
35030090	Other	15	C
35040010	Isolated soya proteins	6	C
35040020	Other preparations intended for consumption	6	C
35040090	Other	6	C
35051010	Dextrins	0	A
35051020	Inedible cassava (manioc) starch	10	E
35051030	Starches, esterified or etherified	0	A
35051040	Edible starches	0	A
35051090	Other	0	A
35052000	Glues	0	A
35061000	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	10	E

HS 2015	Description	Base Rate	Staging Category
35069110	Prepared thermoplastic adhesives based on polyamides or polyesters, with a melting range of 180 °C to 240 °C	0	A
35069120	Hot melt adhesive based on styrene-butadiene copolymers and hydrocarbon resins with higher melting temperature to 75 ° c.	0	A
35069190	Other	0	A
35069900	Other	0	A
35071000	Rennet and concentrates thereof.	0	A
35079010	“pure” enzymes (separate); enzymatic concentrates	0	A
35079021	Edible prepared enzymes	0	A
35079029	Other	0	A
36010000	Propellant powders	6	A
36020010	Based on ammonium nitrate	6	A
36020090	Other	6	A
36030000	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators	6	A
36041000	Articles for fireworks	6	A
36049000	Other	6	A
36050000	Matches, other than pyrotechnic articles of heading 36.04	15	E
36061000	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette lighters or similar lighters and of a capacity not exceeding 300 cm ³	6	A
36069010	Ferro-cerium and other pyrophoric alloys in all forms	6	A
36069090	Other	6	A
37011000	For x-rays	6	A
37012000	Instant print film	5	A
37013010	For mechanical reproduction (eg photolithography, photogravure, gravure)	0	A
37013090	Other	0	A
37019100	For colour photography (polychrome)	0	A
37019900	Other	0	A
37021000	For x-rays	6	A
37023110	Instant print film	5	A
37023190	Other	5	A
37023210	For photography	0	A
37023220	Instant print film	5	A
37023290	Other, including microfilm	6	A
37023910	For photography	5	A

HS 2015	Description	Base Rate	Staging Category
37023920	Industrial film and photomechanical film	0	A
37023930	Instant print film	5	A
37023990	Other, including microfilm	6	A
37024110	For photography	5	A
37024120	Instant print film	5	A
37024190	Other	6	A
37024210	For photography	5	A
37024220	Instant print film	5	A
37024290	Other	6	A
37024310	For photography	5	A
37024320	Instant print film	5	A
37024390	Other	6	A
37024410	For photography	5	A
37024420	Instant print film	5	A
37024490	Other	6	A
37025210	Of a length not exceeding 14 m	5	A
37025220	Of a length exceeding 14 m	5	A
37025300	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	5	A
37025400	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	5	A
37025500	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	5	A
37025600	Of a width exceeding 35 mm	5	A
37029610	For photography	5	A
37029690	Other	6	A
37029710	For photography	5	A
37029790	Other	6	A
37029810	For photography	5	A
37029890	Other	6	A
37031000	In rolls of a width exceeding 610 mm	0	A
37032000	Other, for colour photography (polychrome)	0	A
37039000	Other	0	A
37040010	Paper, paperboard and textiles, exposed but not developed	6	A
37040020	Cinematographic films	0	A
37040030	X-ray plates and film	6	A
37040090	Other	0	A

HS 2015	Description	Base Rate	Staging Category
37051000	For offset reproduction	0	A
37059010	X-ray	6	A
37059090	Other	0	A
37061010	Filmed in the republic of panama	0	A
37061020	Educational; personal or private	0	A
37061091	For re-export, without being screened in the republic of panama	6	A
37061099	Other	6	A
37069010	Filmed in the republic of panama	0	A
37069020	Educational; personal or private	0	A
37069030	For re-export, without being screened in the republic of panama	6	A
37069091	Of a width not exceeding 8 mm	6	A
37069095	Of a width from 9 mm to 16 mm	6	A
37069099	Other	6	A
37071000	Sensitising emulsions	0	A
37079091	Toner	10	C
37079099	Other	0	A
38011000	Artificial graphite	0	A
38012000	Colloidal or semi-colloidal graphite	0	A
38013000	Carbonaceous pastes for electrodes and similar pastes for furnace linings	6	A
38019000	Other	6	A
38021000	Activated carbon	0	A
38029010	Activated bauxite	6	A
38029090	Other	0	A
38030000	Tall oil, whether or not refined	0	A
38040000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03	0	A
38051010	Turpentine	6	A
38051090	Other	0	A
38059010	Pine oil	0	A
38059090	Other	0	A
38061000	Rosin and resin acids	0	A
38062000	Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	0	A
38063000	Ester gums	0	A

HS 2015	Description	Base Rate	Staging Category
38069000	Other	0	A
38070010	Wood tar and wood tar oils	6	A
38070020	Creosote; Acetone oil; Methylene	0	A
38070031	Brewers'	6	A
38070039	Other	6	A
38070090	Other	6	A
38085010	Used in agriculture or in livestock	0	A
38085020	Used as a fungicide, except those of the heading 3808.50.10	0	A
38085030	Used as disinfectants, except those of the heading 3808.50.10	15	E
38085090	Other	6	E
38089110	For agricultural use	0	A
38089120	Paper impregnated with insecticides	6	E
38089191	Coils or wicks which operate by burning	6	E
38089192	Fly-papers	10	E
38089199	Other	10	A
38089210	With a base of chromated copper arsenate, of the kind used for preserving wood, in containers of a net content of 125 kg or more	0	A
38089220	For agricultural use	0	A
38089290	Other	0	A
38089300	Herbicides, anti-sprouting products and plant-growth regulators	0	A
38089410	For agricultural use	0	A
38089420	For livestock	0	A
38089491	Based on surface-active agents of quaternary ammonium, pine oil or other odoriferous substances, put up for retail sale	15	E
38089492	Concentrated active bases, not put up for retail sale, put up in packings holding 190 kg or more	0	A
38089499	Other	10	E
38089911	For agricultural use	0	A
38089912	Glue-coated traps, whether or not containing toxic substances	10	E
38089919	Other	10	E
38089991	For agricultural use	0	A
38089992	For livestock	0	A
38089999	Other	10	E
38091000	With a basis of amylaceous substances	0	A

HS 2015	Description	Base Rate	Staging Category
38099100	Of a kind used in the textile or like industries	5	C
38099200	Of a kind used in the paper or like industries	0	A
38099300	Of a kind used in the leather or like industries	6	C
38101000	Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	0	A
38109000	Other	0	A
38111100	Based on lead compounds	6	A
38111900	Other	6	A
38112110	Containing those exceeding 30% but not exceeding 40% oil	0	A
38112190	Other	0	A
38112900	Other	0	A
38119000	Other	6	C
38121000	Prepared rubber accelerators	0	A
38122000	Compound plasticisers for rubber or plastics	6	C
38123010	Rubber	0	A
38123021	Stabilizers based on organic salts of heavy metals, for poly (vinyl chloride) (pvc)	0	A
38123029	Other	0	A
38130000	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	6	A
38140010	Solvents and thinners	0	A
38140090	Other	0	A
38151100	With nickel or nickel compounds as the active substance	0	A
38151200	With precious metal or precious-metal compounds as the active substance	0	A
38151900	Other	0	A
38159010	Catalysts based on methyl ethyl ketone peroxide or organic cobalt compounds	0	A
38159090	Other	0	A
38160000	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01	0	A
38170010	Mixtures of alkylbenzenes	0	A
38170020	Mixed alkyl naphthalenes	0	A
38180000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	0	A

HS 2015	Description	Base Rate	Staging Category
38190000	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	6	E
38200000	Anti-freezing preparations and prepared de-icing fluids	6	C
38210010	Prepared culture media for development or maintenance of micro-organisms (including viruses and the like)	0	A
38210020	Prepared culture media for development or maintenance of plant, human or animal cells	0	A
38220000	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials	0	A
38231100	Stearic acid	10	C
38231200	Oleic acid	0	A
38231300	Tall oil fatty acids	0	A
38231910	Fatty acids for the preparation of animal feed	10	C
38231920	Behenic acid	0	A
38231990	Other	15	C
38237000	Industrial fatty alcohols	0	A
38241010	Based on natural resinous products	0	A
38241090	Other	0	A
38243000	Non-agglomerated metal carbides mixed together or with metallic binders	0	A
38244010	Microsilica hydration-control agents and rust inhibitors	0	A
38244090	Other	10	C
38245000	Non-refractory mortars and concretes	0	A
38246000	Sorbitol other than of subheading 2905.44	15	C
38247110	Azeotropes of the kind defined in additional note no 1 to chapter 38	6	A
38247180	Other azeotropes of the kind defined in additional note no 2 to chapter 38	5	A
38247190	Other	5	A
38247200	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	6	A
38247300	Containing hydrobromofluorocarbons (hbfc's)	6	A

HS 2015	Description	Base Rate	Staging Category
38247400	Containing hydrochlorofluorocarbons (hcfcs), whether or not containing perfluorocarbons (pfc) or hydrofluorocarbons (hfc), but not containing chlorofluorocarbons (cfcs)	5	A
38247500	Containing carbon tetrachloride	6	A
38247600	Containing 1,1,1-trichloroethane (methylchloroform)	6	A
38247700	Containing bromomethane (methyl bromide) or bromochloromethane	6	A
38247800	Containing perfluorocarbons (pfc) or hydrofluorocarbons (hfc), but not containing chlorofluorocarbons (cfcs) or hydrochlorofluorocarbons (hcfcs)	6	A
38247900	Other	6	A
38248100	Containing oxirane (ethylene oxide)	6	A
38248200	Containing polychlorinated biphenyls (pcbs), polychlorinated terphenyls (pcts) or polybrominated biphenyls (pbbs)	6	A
38248300	Containing tris (2,3-dibromopropyl) phosphate	6	A
38249010	Anti-scaling preparations, anti-rust preparations	15	C
38249020	Water-insoluble petroleum sulfonates	6	C
38249030	Additives to harden varnishes or glues	0	A
38249040	Ink removers; stencil correctors; correction fluids	6	C
38249050	Compounded extenders for paints	0	A
38249060	Other preparations based on inorganic products, including mixtures of microelements	0	A
38249070	Naphthenic acids, their water-insoluble salts and their esters	0	A
38249091	Fusel oil	6	C
38249092	Dippel's oil	6	C
38249093	Salt for curing or salting	6	C
38249094	De-horning chemicals	5	C

HS 2015	Description	Base Rate	Staging Category
38249095	Mineral oil containing silica; thickeners distilled from petroleum; montmorillonite with organic coating; 40% chlorinated paraffin; 70% chlorinated paraffin; preparations with a basis of benzoyl peroxide; colloidal magnesium-aluminium silicate; sodium aluminosilicate; emulsifiers; cleaning solutions not containing surface-active agents; emulsifying salts; foam inhibitors; chemical preparations for the manufacture of inks not put up for retail sale; naphthenic acids, their water-insoluble salts and their esters	0	A
38249097	Titanates in organic solvents	0	A
38249099	Other	10	C
38251000	Municipal waste	6	A
38252000	Sewage sludge	6	A
38253000	Clinical waste	6	A
38254100	Halogenated	6	A
38254900	Other	6	A
38255000	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	6	A
38256100	Mainly containing organic constituents	6	A
38256910	Ammoniacal gas liquors and spent oxide	6	A
38256920	Waste from the manufacture of antibiotics	0	A
38256990	Other	6	A
38259000	Other	6	A
38260000	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	10	E
39011000	Polyethylene density less than 0.94	0	A
39012000	Higher density polyethylene or equal to 0.94	0	A
39013000	Copolymers of ethylene and vinyl acetate	0	A
39019000	Other	0	A
39021000	Polypropylene	0	A
39022000	Polyisobutylene	0	A
39023000	Propylene copolymers	0	A
39029000	Other	0	A
39031100	Expandable	0	A
39031900	Other	0	A
39032000	Styrene-acrylonitrile (SAN) copolymers	0	A
39033000	Acrylonitrile-butadiene-styrene (ABS) copolymers	0	A
39039000	Other	0	A

HS 2015	Description	Base Rate	Staging Category
39041000	Poly (vinyl chloride), not mixed with other substances	0	A
39042110	Granules, flakes, lumps and powders of poly (vinyl chloride) (PVC) (known commercially as PVC compound)	0	A
39042120	In other primary forms, food or pharmaceutical grade	0	A
39042190	Other	0	A
39042210	Granules, flakes, lumps and powders of poly (vinyl chloride) (PVC) (known commercially as PVC compound)	0	A
39042290	Other	0	A
39043000	Copolymers of vinyl chloride and vinyl acetate	0	A
39044000	Other copolymers of vinyl chloride	0	A
39045000	Vinylidene chloride polymers	0	A
39046100	Polytetrafluoroethylene	0	A
39046900	Other	0	A
39049000	Other	0	A
39051200	In aqueous dispersion	0	A
39051900	Other	0	A
39052100	In aqueous dispersion	0	A
39052900	Other	0	A
39053000	Poly (vinyl alcohol), whether or not containing unhydrolyzed acetate groups	0	A
39059100	Copolymers	0	A
39059900	Other	0	A
39061000	Poly (methyl methacrylate)	0	A
39069000	Other	0	A
39071000	Polyacetals	0	A
39072000	Other polyethers	0	A
39073000	Epoxy resins	0	A
39074000	Polycarbonates	0	A
39075010	Liquids and pastes, including dispersions	0	A
39075090	Other	0	A
39076000	Poly (ethylene terephthalate) (pet)	0	A
39077000	Poly (lactic acid)	0	A
39079110	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	0	A
39079190	Other	0	A
39079910	In styrene solution	0	A
39079990	Other	0	A

HS 2015	Description	Base Rate	Staging Category
39081000	Polyamides -6, -11 , -12, -6.6 , -6.9 , -6.10 or -6.12	0	A
39089000	Other	0	A
39091000	Urea resins; thiourea resins	0	A
39092000	Melamine resins	0	A
39093000	Other amino resins	0	A
39094000	Phenolic resins	0	A
39095000	Polyurethanes	0	A
39100000	Silicones in primary forms	0	A
39111000	Petroleum resins, coumarone resins, indene resins , coumarone-indene resins , polyterpenes	0	A
39119000	Other	0	A
39121100	Non-plasticised	0	A
39121200	Plasticised	0	A
39122010	Collodions and celloidin	0	A
39122020	Celluloid	6	A
39122090	Other	0	A
39123100	Carboxymethylcellulose and its salts	0	A
39123900	Other	0	A
39129000	Other	0	A
39131000	Alginic acid, its salts and esters	0	A
39139000	Other	0	A
39140000	Ion-exchangers based on polymers of headings 39.01 to 3913, in primary forms	0	A
39151000	Of polymers of ethylene	0	A
39152000	Of polymers of styrene	0	A
39153000	Of polymers of vinyl chloride	0	A
39159000	Of other plastics	0	A
39161010	Varillas, bar and profiles	0	A
39161090	Other	6	A
39162010	Vinyl cords for screens and windows	6	X
39162090	Other	0	A
39169010	Varillas, bar and profiles	0	A
39169090	Other	6	A
39171010	Sausage casings	0	A
39171090	Other	0	A
39172120	With a diameter not exceeding 4 inches, except for irrigation systems	10	E
39172130	Specially for irrigation systems	0	A
39172140	Straws (reeds) for packaging "multilayer"	0	A

HS 2015	Description	Base Rate	Staging Category
39172190	Other	6	X
39172220	With a diameter not exceeding 4 inches, except for irrigation systems	6	G
39172230	Specially for irrigation systems	0	A
39172240	Straws (reeds) for packaging "multilayer"	0	A
39172290	Other	6	G
39172320	With a diameter not exceeding 4 inches, except for irrigation systems	6	X
39172330	Specially for irrigation systems	0	A
39172340	Straws (reeds) for packaging "multilayer"	0	A
39172390	Other	6	X
39172920	Specially for irrigation systems	0	A
39172940	Straws (reeds) for packaging "multilayer"	0	A
39172990	Other	6	E
39173110	Fitted with threaded ends for connection	0	A
39173190	Other	6	G
39173210	Sausage casings	0	A
39173220	Specially for irrigation systems	0	A
39173240	Straws (reeds) for packaging "multilayer"	0	A
39173290	Other	6	X
39173310	Specially for irrigation systems	0	A
39173390	Other	6	X
39173910	With fittings	6	E
39173991	Sausage casings	0	A
39173992	Specially for irrigation systems	0	A
39173993	Straws (reeds) for packaging "multilayer"	0	A
39173999	Other	6	E
39174000	Fittings	0	A
39181010	Slabs, floor tiles and other tiles	5	E
39181020	Other floor coverings, in rolls	6	E
39181090	Other	6	X
39189010	Slabs, floor tiles and other tiles	5	X
39189020	Other floor coverings, in rolls	6	X
39189090	Other	5	X
39191010	For electrical use	5	X
39191090	Other	10	H
39199010	Polypropylene in rolls	0	A
39199020	Polypropylene in sheets larger than 19" x 25"	0	A

HS 2015	Description	Base Rate	Staging Category
39199030	Poly(vinyl chloride) in rolls or sheets larger than 19" x 25"	0	A
39199040	Polyesters in rolls or in sheets larger than 19" x 25"	0	A
39199090	Other	10	A
39201010	In rolls, not printed	0	A
39201020	Sheets for roofs with waves in the form of broken lines	6	X
39201090	Other	15	X
39202010	In rolls, not printed	0	A
39202090	Other	6	A
39203010	In rolls, not printed	0	A
39203090	Other	15	G
39204300	Containing by weight not less than 6 % of plasticisers	0	A
39204900	Other:	0	A
39205110	Diffuser sheets of the kind used in suspended ceilings	6	A
39205190	Other	10	A
39205910	Diffuser sheets of the kind used in suspended ceilings	6	A
39205990	Other	10	A
39206100	Of polycarbonates	0	A
39206213	Laminated, reinforced or even combined with other polymers, metallic or not	0	A
39206214	Other metallized	0	A
39206219	Other	0	A
39206221	Metallised	0	A
39206229	Other	0	A
39206290	Other	0	A
39206300	Of unsaturated polyesters	0	A
39206900	Of other polyesters	0	A
39207110	Printed	6	X
39207120	Not printed, with a thickness of up to 0.25 mm	0	A
39207190	Other	0	A
39207300	Of cellulose acetate	6	A
39207910	Of vulcanized fiber	6	A
39207990	Other	6	A
39209100	Of poly (vinyl butyral)	0	A
39209213	Laminated, reinforced or combined with other polymers to each other without printing and without metallization	0	A
39209214	No printing, metallized	0	A
39209215	With printing, not metallized	0	A

HS 2015	Description	Base Rate	Staging Category
39209216	With printing, metallized	0	A
39209219	Other	0	A
39209220	Rigid	0	A
39209300	Of amino-resins	0	A
39209400	Of phenolic resins	0	A
39209900	Of other plastics	6	A
39211110	Scouring sponges	6	A
39211190	Other	0	A
39211210	Scouring sponges	6	A
39211290	Other	0	A
39211310	Pot scourers	6	A
39211320	Other flexible sponge sheets	6	A
39211390	Other	0	A
39211410	Pot scourers	6	A
39211420	Printed sheets	6	A
39211490	Sheets, not printed, up to 0.25 mm in thickness	0	A
39211910	For the manufacture of scouring sponges	6	A
39211990	Other	0	A
39219010	Hardened, rigid sheets and plates made of laminated paper fibres (formica sheets)	0	A
39219020	Sheets and panels of resin agglomerates containing mineral materials other than glass fibre	0	A
39219030	Translucent sheets made of resin and glass fibre suitable for roofing, flat or corrugated	6	X
39219091	Plastic P.V.C. sheets shaped timber	6	X
39219099	Other	0	A
39221011	For babies	6	X
39221012	Other, of glass fibre agglomerated with plastic resins	6	X
39221019	Other	6	X
39221020	Wash-basins (sinks), not portable	6	X
39221090	Other	6	X
39222000	Lavatory seats and covers	6	X
39229000	Other	6	X
39231010	Boxes with divisions for bottles	10	X
39231020	Buckets	10	X
39231040	Cages for transporting chickens, baskets for transporting chicks	0	A
39231050	Boxes, cases and crates for transporting edible fruit, vegetables, plants, roots and tubers	0	A

HS 2015	Description	Base Rate	Staging Category
39231090	Other	5	X
39232110	Heat-shrinkable multilaminated or extruded bags ('Cryovac' type)	15	A
39232120	Aseptic bags multilaminated by thermal bonding, with a hermetic filling device and clasp, of an external diameter of no less than 30 mm and a capacity of no less than 5 kilos	15	A
39232190	Other	15	X
39232910	Of a type used in microwave ovens	15	X
39232920	Bags covered with starch for packing cheese; air-tight bags; bags with dosing valves; coextruded heat-shrinkable bags; coextruded bags for cooking hams	0	A
39232930	Security bags with self-adhesive strip closure ensuring the inviolability of the contents	10	X
39232990	Other	5	X
39233010	Transparent carboys made of polycarbonate or pet, with raised print specifying that they are exclusively for water, with a capacity of 5 gallons (19 litres)	0	A
39233020	PET Containers with a capacity of 2.5 gallons	0	A
39233040	Sterilised carboys	0	A
39233050	Bottles, flasks and similar articles for cosmetics	0	A
39233060	Preforms made of pet	0	A
39233090	Other	15	X
39234010	Cassettes (even with cases) tapes and reels for typewriters and similar reels, stripped of their belts	0	A
39234090	Other	0	A
39235010	Press-on lids, thermoformed printed lids, closed by a security strip, "push & pull" dispensing lids and caps for ketchup bottles	0	A
39235020	Heat-shrinkable plastic strips for sealing bottles	0	A
39235040	Stoppers, lids, caps and other closures for cosmetics; cone-shaped stoppers bearing printed logo, in particular for packaging of liquid bleaches in 38-mm, 33-mm and 28-mm sizes; and reducing lids	0	A
39235090	Other	15	X
39239021	With a capacity of 48 units	0	A
39239029	Other	6	G
39239050	Flexible tubular containers	0	A
39239060	Containers for cosmetics	0	A

HS 2015	Description	Base Rate	Staging Category
39239070	Other containers for transporting edible fruit, vegetables, plants, roots and tubers	0	A
39239091	Fasteners used in packaging of soft drinks and beer (such as 'six pack')	0	A
39239099	Other:	10	X
39241010	Disposable plates	15	X
39241020	Disposable cups of 6 to 14 ounces	15	X
39241030	Disposable spoons and forks	15	X
39241040	Decorative trays, containers with "tupperware" type press-on lids	10	X
39241060	Table linen articles	6	X
39241081	Tableware, kitchenware items	10	X
39241082	Bottles	6	X
39241090	Other	10	X
39249013	Water buckets and washbowls	5	X
39249015	Rubbish bins and waste paper baskets, laundry baskets and similar items	5	X
39249016	Sponges and scourers	10	X
39249019	Other	5	X
39249021	Soap dishes, towel rails, toilet paper holders and similar articles, other than built-in or permanent fixtures	10	X
39249029	Other	6	X
39249090	Other	6	X
39251000	Reservoirs, tanks, vats and similar containers, with a capacity exceeding 300 litres	3	A
39252000	Doors, windows and their frames and thresholds	6	X
39253031	Blinds, including venetian blinds	6	A
39253039	Parts	0	A
39253090	Other	6	A
39259010	Soap dishes, towel rails, toilet paper holders and similar articles that are used in bathrooms, toilets or kitchens and are designed to be permanently attached or built in during construction	6	X
39259020	Frames	0	A
39259070	Floors and grids (grates) for pig pens	3	X
39259090	Other	6	X
39261010	Erasers	6	C
39261090	Other	6	X
39262011	Cloaks	5	A
39262019	Other	5	A

HS 2015	Description	Base Rate	Staging Category
39262021	Workers' protective clothing	6	A
39262029	Other	6	A
39262030	Belts	6	A
39262090	Other	6	A
39263000	Fittings for furniture, coachwork or the like	0	A
39264000	Statuettes and other ornaments	5	E
39269011	Of transmission:	0	A
39269019	Other	0	A
39269020	Screws, bolts, washers and similar accessories of general use, packing gaskets, plastic chains, borders, mountings, fittings and similar articles for blinds	0	A
39269030	Escafandras and protective masks, including ear protectors (earmuffs)	6	A
39269041	Trays for sterilization	0	A
39269049	Other	3	A
39269051	Of polymers of ethylene	15	A
39269059	Other polymers	0	A
39269061	Coolers	5	X
39269062	Isothermal coolers	10	X
39269071	Geomembranes and geonets, own for filtration or containment of land or agricultural use	0	A
39269072	Meshes for ponds	0	A
39269073	Meshes for glasses of candles	0	A
39269074	Mesh and plastic sheeting for protection against insects	0	A
39269075	Beads for meshes and windows	10	X
39269079	Other	6	X
39269081	Accessories for panel or louvres (for display), special hooks for hanging clothing (used in commercial premises)	5	X
39269082	Pins and hooks for hanging clothes	10	X
39269091	Moulded flexible foam for making chairs	0	A
39269092	Covered seats and protective covers for furniture or cars	10	X
39269093	Air curtains for cold rooms	0	A
39269094	Bow ties, shapers, stays, clips for attaching labels	0	A
39269095	Boot and shoe lasts	0	A
39269096	Drinking and feeding troughs for animals	3	X
39269097	School lunch boxes	6	X

HS 2015	Description	Base Rate	Staging Category
39269098	Rooting and germinating trays and support or anchor clamps for horticultural use	0	A
39269099	Other	6	H
40011000	Natural rubber latex, whether or not pre-vulcanized	0	A
40012100	Smoked sheets	15	C
40012200	Technically specified natural rubber (tsnr)	15	C
40012900	Other	0	A
40013000	Balata, gutta-percha, guayule, chicle and similar natural gums	0	A
40021100	Latex	0	A
40021900	Other	0	A
40022000	Butadiene rubber (BR)	0	A
40023100	Isobutene - isoprene (butyl) rubber (IIR)	0	A
40023900	Other	0	A
40024100	Latex	0	A
40024900	Other	0	A
40025100	Latex	0	A
40025900	Other	15	C
40026000	Isoprene rubber (IR)	0	A
40027000	Ethylene-propylene - nonconjugated diene (EPDM)	0	A
40028000	Mixtures of any product of heading 4001 with any product of this heading	0	A
40029100	Latex	0	A
40029900	Other	15	C
40030010	Plates, sheets or strips	0	A
40030090	Other	15	C
40040000	Waste, parings and scrap, made of rubber (other than hard rubber) and powder or granules obtained therefrom	15	E
40051000	Compounded with carbon black or silica	0	A
40052000	Solutions; dispersions other than those of subheading 4005.10	0	A
40059110	Synthetic rubber strips (buffer strips), of rectangular cross-section, of a thickness not exceeding 5 mm and a width not exceeding 28 cm (for filling or sticking tyre treads to tyre bodies)	0	A
40059190	Other	0	A
40059910	Base for chewing gum	0	A
40059990	Other	0	A

HS 2015	Description	Base Rate	Staging Category
40061010	Excluding those referred to in additional note no 1 to this chapter	0	A
40061090	Other	15	E
40069010	Discs, washers, gaskets (packing)	0	A
40069020	Plates, sheets or bands	0	A
40069030	Uncoated threads	15	C
40069040	Textile threads impregnated or covered with rubber	0	A
40069090	Other	15	C
40070010	Threads	0	A
40070020	Strings	0	A
40081100	Plates, sheets and strips	0	A
40081910	Chloroprene (chlorobutadiene) profiles for joints or gaskets of doors and windows	15	E
40081990	Other	15	E
40082110	Rubber blankets for printing cylinders	0	A
40082120	Neolite sheets	0	A
40082190	Other	15	E
40082911	Profiles, other than those specified in Complementary Note No. 1 to this Chapter	0	A
40082919	Other	10	C
40082920	Adhesive tapes	0	A
40082990	Other	15	C
40091110	Of an external diameter of 1.5 mm or more but no more than 15 mm	0	A
40091190	Other	0	A
40091200	With fittings	0	A
40092100	Without fittings	0	A
40092200	With fittings	0	A
40093100	Without fittings	0	A
40093200	With fittings	0	A
40094100	Without fittings	0	A
40094200	With fittings	0	A
40101100	Reinforced only with metal	3	A
40101200	Reinforced only with textile materials	3	A
40101910	Reinforced only with plastic	3	A
40101990	Other	3	A
40103100	Endless transmission belts of trapezoidal cross-section (v-belts), v-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	3	A

HS 2015	Description	Base Rate	Staging Category
40103200	Endless transmission belts of trapezoidal cross-section (v-belts), other than v-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	3	A
40103300	Endless transmission belts of trapezoidal cross-section (v-belts), v-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	3	A
40103400	Endless transmission belts of trapezoidal cross-section (v-belts), other than v-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	3	A
40103500	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	3	A
40103600	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	3	A
40103900	Other	3	A
40111000	Of a kind used on tourism cars (including station wagons and racing cars)	10	E
40112000	Of a kind used on buses or lorries	10	E
40113000	Of a kind used on aircraft	10	C
40114000	Of a kind used on motorcycles	15	C
40115000	Of a kind used on bicycles	10	C
40116100	Of a kind used on agricultural or forestry vehicles and machines	0	A
40116210	For self-propelled fork-lift trucks	3	X
40116220	Diameter exceeding 42 cm for trucks used in construction or transport of goods	0	A
40116290	Other	15	E
40116310	For self-propelled fork-lift trucks	3	X
40116390	Other	15	X
40116900	Other	15	X
40119200	Of a kind used on agricultural or forestry vehicles and machines	0	A
40119310	For self-propelled fork-lift trucks	3	X
40119390	Other	15	X
40119410	For self-propelled fork-lift trucks	3	X
40119490	Other	15	X
40119900	Other	15	X
40121100	Of a kind used on tourism cars (including station wagons and racing cars)	15	E

HS 2015	Description	Base Rate	Staging Category
40121200	Of a kind used on buses or lorries	15	E
40121300	Of a kind used on aircraft	10	E
40121910	Of a kind used on agricultural tractors	0	A
40121990	Other	15	E
40122010	Of a kind used on agricultural tractors	0	A
40122020	Of a kind used on aircraft	10	E
40122090	Other	15	E
40129011	Diameter exceeding 42 cm for trucks used in construction or transport of goods	0	A
40129019	Other	15	E
40129020	Tyre flaps	10	E
40129090	Other	10	E
40131000	Of a kind used on motor cars (including estate cars and racing cars), buses or lorries:	15	E
40132000	Of a kind used on bicycles	10	C
40139010	Of a kind used on heavy and agricultural equipment	0	A
40139020	Of a kind used on aircraft	15	E
40139030	Of a kind used on motorcycles	15	C
40139090	Other	15	E
40141000	Sheath contraceptives	10	C
40149010	Teats (suckers or nipples) used on feeding bottles for rearing calves	5	E
40149090	Other	10	E
40151100	For surgery	5	A
40151900	Other	5	C
40159010	Cloaks and other articles of apparel	5	C
40159090	Other	15	C
40161010	Sponges for scouring, polishing or cleaning	15	E
40161020	Gaskets or washers, discs and seals	0	A
40161090	Other	15	E
40169110	Mats for the vehicles of section xvii and similar items	10	E
40169120	Tiles, other than square or rectangular tiles obtained simply by cutting	10	E
40169190	Other	15	E
40169210	Cut to size, pencil	10	E
40169290	Other	10	E
40169300	Gaskets, washers and other seals	0	A
40169400	Boat and dock fenders, whether or not inflatable	15	E
40169510	Pillows, seats, mattresses and similar articles	10	C

HS 2015	Description	Base Rate	Staging Category
40169520	Life jackets and life vests	10	C
40169590	Other	15	C
40169910	Patches and plugs for repairing inner tubes and other articles	15	E
40169921	Applicators for shoe polish, liquid and similar substances	0	A
40169929	Other	10	C
40169930	Floats for nets	5	E
40169990	Other	15	E
40170011	Paving, hearth or wall tiles	10	E
40170019	Other	15	E
40170021	Sanitary, medical or surgical articles	5	C
40170022	Writing accessories	15	C
40170029	Other	10	C
41012010	Of calves and young animals	10	C
41012090	Other	15	C
41015011	Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m ² (28 square feet)	15	C
41015019	Other	15	A
41015020	Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible	15	C
41015090	Other	15	C
41019011	Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m ² (28 square feet)	15	C
41019019	Other	15	A
41019020	Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible	15	C
41019090	Other	15	C
41021000	With wool on	10	C
41022100	Pickled	10	C
41022910	Having undergone a tanning (including pre-tanning) process that is reversible	10	A
41022990	Other	10	C
41032010	Having undergone a tanning (including pretanning) process that is reversible	10	C
41032090	Other	10	C
41033010	Having undergone a tanning (including pre-tanning) process that is reversible	10	C
41033090	Other	10	C
41039011	Of goats	10	C

HS 2015	Description	Base Rate	Staging Category
41039012	Of camel or dromedary	10	A
41039019	Other	10	C
41039091	Of goats	10	C
41039092	Of camel or dromedary	10	A
41039099	Other	10	C
41041111	Wet-chrome mineral semi-curing	15	C
41041119	Other	15	C
41041121	Bovine leather, vegetable pre-tanned	15	A
41041122	Bovine leather, wet-blue	15	C
41041123	Other bovine leather	15	A
41041124	Equine leather	15	A
41041911	Wet-chrome mineral semi-curing	15	C
41041919	Other	15	A
41041921	Bovine leather, vegetable pre-tanned	15	A
41041922	Of bovine, Micro-chrome mineral semi-curing (wet blue)	15	C
41041923	Other bovine leather	15	A
41041924	Equine leather	15	C
41044110	Bovine leather, with a unit surface area not exceeding 2.6 m ² (28 square feet)	15	A
41044190	Other	15	C
41044910	Bovine leather, with a unit surface area not exceeding 2.6 m ² (28 square feet)	15	A
41044990	Other	15	C
41051000	In the wet state (including wet-blue)	15	A
41053000	In the dry state (crust)	15	C
41062100	In the wet state (including wet-blue)	15	C
41062200	In the dry state (crust)	15	C
41063110	Micro-chrome mineral semi-curing (wet blue)	0	A
41063190	Other	0	A
41063200	In the dry state (crust)	0	A
41064000	Of reptiles	15	C
41069100	In the wet state (including wet-blue)	15	C
41069200	In the dry state (crust)	15	C
41071110	Bovine leather, with a unit surface area not exceeding 2.6 m ² (28 square feet)	15	C
41071190	Other	15	C
41071210	Bovine leather, with a unit surface area not exceeding 2.6 m ² (28 square feet)	15	C

HS 2015	Description	Base Rate	Staging Category
41071290	Other	15	C
41071910	Bovine leather, with a unit surface area not exceeding 2.6 m ² (28 square feet)	15	C
41071990	Other	15	C
41079100	Full grains, unsplit	15	C
41079200	Grain splits	15	C
41079900	Other	15	C
41120000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14:	15	C
41131000	Of goats	15	C
41132000	Of swine	0	A
41133000	Of reptiles	15	C
41139000	Other	15	C
41141000	Chamois (including combination chamois) leather	15	C
41142000	Patent leather and patent laminated leather; metallised leather	15	C
41151000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strips, whether or not in rolls	15	C
41152010	Parchment-dressed	10	C
41152090	Other	15	C
42010000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths , saddle bags, dog coats and the like), of any material	15	C
42021100	With outer surface of leather, of composition leather or of patent leather	15	C
42021200	With outer surface of plastic or of textile material	10	C
42021900	Other	15	C
42022100	With outer surface of leather, of composition leather or of patent leather	10	C
42022200	With outer surface of plastic sheeting or textile material	10	C
42022900	Other	10	C
42023111	Of lizard skin	15	C
42023119	Other	15	C
42023190	Other	10	C
42023210	Spectacle cases	15	C
42023290	Other	10	C
42023900	Other	10	C

HS 2015	Description	Base Rate	Staging Category
42029110	Haversacks, backpacks, knapsacks, school bags, shopping bags, gym bags, travel (overnight) bags, briefcases, hat boxes, toilet bags and similar articles	10	E
42029121	Tobacco pouches and pipe cases	10	E
42029122	Cases for musical instruments or tool bags	10	E
42029123	Other cases made of lizard skin	15	E
42029129	Other	15	E
42029191	Golf and drum bags	5	E
42029199	Other	15	E
42029210	Haversacks, backpacks, knapsacks, school bags, shopping bags, gym bags, travel (overnight) bags, briefcases, hat boxes, toilet bags and similar articles	15	E
42029221	Tobacco pouches and pipe cases	10	E
42029222	For musical instruments or tools	10	E
42029223	Other cases made of textile materials	15	E
42029229	Other	10	E
42029231	Of textile material	15	E
42029239	Other	15	E
42029240	Insulated containers	5	E
42029291	Golf and drum bags	5	E
42029299	Other	15	E
42029910	Haversacks, backpacks, knapsacks, school bags, shopping bags, gym bags, travel (overnight) bags, briefcases, hat boxes, toilet bags and similar articles	15	E
42029921	Tobacco pouches and pipe cases	10	E
42029922	For musical instruments or tools	10	E
42029929	Other	15	E
42029991	Golf and drum bags	5	E
42029999	Other	15	A
42031010	Protective	2.5	C
42031090	Other	15	C
42032110	For baseball and softball	10	C
42032190	Other	10	C
42032910	For workers	2.5	C
42032990	Other	10	C
42033000	Belts and bandoliers	10	E
42034000	Other clothing accessories	15	C
42050010	Of lizard skin	15	E
42050091	Diaphragms, gears, gaskets or washers and seals	10	E

HS 2015	Description	Base Rate	Staging Category
42050092	Transmission belts or belting	10	E
42050093	Conveyor belts	3	E
42050099	Other	15	E
42060010	Catgut	15	A
42060090	Other	15	A
43011000	Of mink, whole, with or without head, tail or paws	10	A
43013000	Of lamb, the following: astrakhan, broadtail, caracul, persian and similar lamb, indian, chinese, mongolian, or tibetan lamb, whole, with or without the head, tail, or paws.	10	A
43016000	Of fox, whole, with or without head, tail or paws	10	A
43018000	Other furskins, whole, with or without head, tail or paws	10	A
43019000	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	10	A
43021100	Of mink	15	A
43021900	Other	15	A
43022000	Heads, tails, paws and other pieces or cuttings, not assembled	15	A
43023000	Whole skins and pieces or cuttings thereof, assembled	15	A
43031000	Articles of apparel and clothing accessories	10	A
43039010	Blankets and bedspreads	10	A
43039020	Gloves, mittens and mitts	10	A
43039090	Other	15	A
43040011	Gloves, mittens and mitts	10	A
43040019	Other	10	A
43040020	Blankets and bedspreads	10	A
43040090	Other	15	A
44011000	Fuel wood	15	C
44012100	Coniferous	15	C
44012200	Non-coniferous	15	C
44013100	Wood pellets	15	C
44013900	Other	15	C
44021000	Of bamboo	0	A
44029000	Other	0	A
44031000	Treated with paint, stains, creosote or other preservatives	0	A
44032000	Other coniferous	0	A
44034100	Dark red meranti, light red meranti and meranti bakau	0	A

HS 2015	Description	Base Rate	Staging Category
44034900	Other	0	A
44039100	Of oak, cork oak and other acorns (Quercus spp.)	0	A
44039200	Of beech (fagus spp.)	0	A
44039900	Other	0	A
44041000	Coniferous	15	C
44042000	Non-coniferous	15	C
44050000	Wood wool; wood flour	15	C
44061000	Not impregnated	15	C
44069000	Other	15	C
44071011	With visible signs of use	7.5	C
44071019	Other	0	A
44071021	With visible signs of use	7.5	C
44071029	Other	0	A
44072100	Mahogany (swietenia spp.)	0	A
44072200	Virola, imbuia and balsa	0	A
44072500	Dark red meranti, light red meranti and meranti bakau	0	A
44072600	White lauan, white meranti, white seraya, yellow meranti and alan	0	A
44072700	Sapelli	0	A
44072800	Iroko	0	A
44072900	Other	0	A
44079100	Of oak, cork oak and other acorns (Quercus spp.)	0	A
44079200	Of beech (fagus spp.)	0	A
44079300	Of maple (acer spp.)	0	A
44079400	Of cherry (prunus spp.)	0	A
44079500	Of ash (fraxinus spp.)	0	A
44079900	Other	0	A
44081000	Coniferous	10	E
44083100	Dark red meranti, light red meranti and meranti bakau	10	E
44083900	Other	10	E
44089000	Other	0	A
44091010	Drawn wood intended mainly for the production of matches	15	E
44091020	Mouldings and similar articles	0	A
44091030	Rounded rods for dowels, pegs and similar products	10	E
44091090	Other	10	E
44092100	Of bamboo	10	E
44092910	Drawn wood intended mainly for the production of matches	15	E

HS 2015	Description	Base Rate	Staging Category
44092920	Mouldings and similar articles	0	A
44092930	Rounded rods for dowels, pegs and similar products	10	E
44092990	Other	10	E
44101110	Unworked or not further worked than sanded	0	A
44101120	Surface-covered with melamine- impregnated paper	0	A
44101130	Surface covered with decorative laminates of plastics	0	A
44101190	Other	0	A
44101210	Unworked or not further worked than sanded	0	A
44101290	Other	0	A
44101911	Unworked or not further worked than sanded	0	A
44101919	Other	0	A
44101921	Unworked or not further worked than sanded	0	A
44101922	Surface-covered with melamine- impregnated paper	0	A
44101923	Surface covered with decorative laminates of plastics	0	A
44101929	Other	0	A
44109000	Other	0	A
44111212	Of a density exceeding 0.35 g/cm ³	10	E
44111219	Other	0	A
44111292	Panels for the installation of hangers of a kind used in commercial premises	5	E
44111293	Of a density exceeding 0.35 but not exceeding 0.5 g/cm ³	10	E
44111299	Other	0	A
44111312	Of a density exceeding 0.35 g/cm ³	10	E
44111319	Other	0	A
44111392	Panels for the installation of hangers of a kind used in commercial premises	5	E
44111393	Of a density exceeding 0.35 but not exceeding 0.5 g/cm ³	10	E
44111399	Other	0	A
44111412	Of a density exceeding 0.35 g/cm ³	10	E
44111419	Other	0	A
44111492	Panels for the installation of hangers of a kind used in commercial premises	5	E
44111493	Of a density exceeding 0.35 but not exceeding 0.5 g/cm ³	10	E
44111499	Other	0	A
44119210	Not mechanically worked or surface covered	0	A

HS 2015	Description	Base Rate	Staging Category
44119292	Panels for the installation of hangers of a kind used in commercial premises	5	A
44119299	Other	0	A
44119310	Not mechanically worked or surface covered	10	E
44119390	Other	0	A
44119411	Not mechanically worked or surface covered	10	E
44119419	Other	10	E
44119491	Not mechanically worked or surface covered	15	E
44119499	Other	10	E
44121020	Coated with plastic for use in formwork	10	E
44121030	Covered in a decorative plastic material	0	A
44121090	Other	10	E
44123120	Coated with plastic for use in formwork	10	E
44123130	Covered in a decorative plastic material	0	A
44123190	Other	10	E
44123220	Coated with plastic for use in formwork	10	E
44123230	Covered in a decorative plastic material	0	A
44123290	Other	10	E
44123920	Coated with plastic for use in formwork	10	E
44123930	Covered in a decorative plastic material	0	A
44123990	Other	10	E
44129420	Coated with plastic for use in formwork	10	E
44129430	Covered in a decorative plastic material	0	A
44129490	Other	10	E
44129920	Coated with plastic for use in formwork	10	E
44129930	Covered in a decorative plastic material	0	A
44129990	Other	10	D
44130020	Red pins ("macho rojo") for big wheels	3	E
44130090	Other	10	E
44140000	Wooden frames for paintings, photographs, mirrors or similar objects	10	E
44151010	Cable drums	0	A
44151020	Hive boxes	10	E
44151090	Other	15	E
44152010	Pallet collars	15	E
44152090	Other	0	A
44160010	Casks, barrels, vats, tubs and other coopers' products and parts thereof, excluding staves	3	E
44160020	Staves	15	E

HS 2015	Description	Base Rate	Staging Category
44170011	Of a kind intended for use in agriculture, horticulture or forestry	0	A
44170019	Other	15	E
44170020	Handles for brooms, mops, brushes and domestic utensils	15	E
44170030	Boot and shoe lasts	0	A
44170090	Other	15	E
44181000	Windows, french windows and their frames	10	E
44182000	Doors and their frames and thresholds	10	E
44184000	Shuttering for concrete	10	E
44185000	Shingles and shakes	10	E
44186000	Posts and beams	10	E
44187100	For mosaic floors	10	E
44187200	Other, multilayer	10	E
44187900	Other	10	E
44189010	Cellular wooden panels, whether or not covered with base metal plates	10	E
44189020	Balconies and their frames	10	E
44189030	Mouldings and similar articles	0	A
44189090	Other	10	E
44190010	Of ebony, sandalwood or lacquered wood	10	E
44190091	Dishes, trays, platters, pans and plates, including serving plates	10	E
44190092	Bread baskets, dough kneaders and pestles and mortars	15	E
44190099	Other	10	E
44201000	Statuettes and other ornaments, of wood	10	E
44209011	Cabinets, coat racks, shelves for brushes and card-index cabinets and mail organizers that do not stand on the floor	15	E
44209019	Other	10	E
44209091	Boards or panels with marquetry work or inlays	10	E
44209092	Other articles of ebony, sandalwood or lacquered woods	10	E
44209099	Other	15	E
44211000	Clothes hangers	15	C
44219010	Clothes pegs	10	E
44219020	Match splints	0	A
44219030	Blocks and pins for footwear	15	E

HS 2015	Description	Base Rate	Staging Category
44219050	Venetian blinds, latticework	15	E
44219060	Staircases and parts thereof	10	E
44219070	Knitting needles, embroidery frames	15	E
44219080	Lavatory seats	10	E
44219091	Narrow strips of wood sawn longitudinally, whether or not brushed or sanded, and with rounded ends of a kind used for ice cream and similar articles	0	A
44219099	Other	10	E
45011000	Natural cork, raw or simply prepared	10	A
45019000	Other	10	A
45020010	Debacked or roughly squared into blocks (cubes, bricks) and plates	10	A
45020020	In sheets or strips (bands)	15	A
45020090	Other, including sharp-edged blanks for corks or stoppers	15	A
45031000	Corks and stoppers	0	A
45039010	Gaskets (seals), washers, diaphragms	10	A
45039020	Floats for nets, life jackets, lifebelts	5	A
45039090	Other	15	A
45041010	Tiles and similar wall coverings of any shape	15	A
45041090	Other	15	A
45049010	Corks and stoppers, including their blanks	15	A
45049020	Gaskets (seals), washers, diaphragms	10	A
45049030	Floats for nets, life jackets, lifebelts	5	A
45049090	Other	15	A
46012100	Of bamboo	10	C
46012200	Of rattan*	10	C
46012900	Other	10	C
46019200	Of bamboo	0	A
46019300	Of rattan*	15	C
46019400	Of other vegetable materials	15	C
46019900	Other	15	C
46021100	Of bamboo	15	E
46021200	Of rattan*	15	E
46021900	Other	10	C
46029000	Other	10	C
47010000	Mechanical wood pulp	0	A
47020000	Chemical wood pulp, dissolving grades	0	A
47031100	Coniferous	10	E

HS 2015	Description	Base Rate	Staging Category
47031900	Non-coniferous	10	E
47032100	Coniferous	0	A
47032900	Non-coniferous	10	E
47041100	Coniferous	10	E
47041900	Non-coniferous	10	E
47042100	Coniferous	10	E
47042900	Non-coniferous	10	E
47050000	Wood pulp obtained by a combination of mechanical and chemical pulping processes	0	A
47061000	Cotton linters pulp	10	E
47062010	Mechanical	10	E
47062020	Chemical	0	A
47062030	Semi-chemical	10	E
47063010	Mechanical	10	E
47063020	Chemical	0	A
47063030	Pulps obtained by the combination of mechanical and chemical procedures	10	E
47069100	Mechanical	10	E
47069200	Chemical	0	A
47069300	Obtained by a combination of mechanical and chemical processes	10	E
47071000	Unbleached kraft paper or paperboard or corrugated paper or paperboard	0	A
47072000	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0	A
47073000	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	0	A
47079000	Other, including unsorted waste and scrap	0	A
48010010	In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, in the unfolded state (20" x 30" or more)	0	A
48010090	Other	5	A
48021000	Handmade paper and paperboard (sheet by sheet)	15	C
48022010	In rolls or in square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (20" x 30" or more)	0	A
48022090	Other	15	C

HS 2015	Description	Base Rate	Staging Category
48024010	In rolls or in square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (20" x 30" or more)	0	A
48024090	Other	15	C
48025411	In rolls or in square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (20" x 30" or more)	0	A
48025419	Other	15	E
48025421	In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (20" x 30" or more)	0	A
48025429	Other	15	E
48025431	In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (20" x 30" or more)	0	A
48025439	Other	15	E
48025441	In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (20" x 30" or more)	0	A
48025449	Other	15	C
48025491	In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (20" x 30" or more)	0	A
48025499	Other	0	A
48025511	Exceeding 40 g/m2 but not exceeding 60 g/m2	0	A
48025512	Weighing more than 60 g/m2 but not exceeding 80 g/m2 and a width exceeding 559 mm	0	A
48025519	Other	0	A
48025520	Bond register paper of a width not exceeding 150 mm	0	A
48025531	Of a width exceeding 150 mm but not exceeding 559 mm	0	A
48025532	Weight exceeding 40 g/m2 but not exceeding 80 g/m2 and of a width exceeding 559 mm	0	A
48025539	Other	0	A
48025591	Of a width exceeding 150 mm	0	A
48025599	Other	0	A
48025610	Safety paper	10	E
48025620	Paper for books, magazine paper and other printing paper, other than bond and tablet-type paper	10	E

HS 2015	Description	Base Rate	Staging Category
48025630	Bond or tablet-type paper, typing paper and other writing paper	15	E
48025640	Drawing paper	10	E
48025690	Other	10	E
48025710	Safety paper	10	E
48025720	Paper for books, magazine paper and other printing paper, other than bond and tablet-type paper	10	E
48025730	Bond or tablet-type paper, typing paper and other writing paper	15	E
48025740	Drawing paper	10	E
48025790	Other	10	E
48025811	In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (20" x 30" or more)	0	A
48025819	Other	15	E
48025821	In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (20" x 30" or more)	0	A
48025829	Other	15	E
48025831	In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (20" x 30" or more)	0	A
48025839	Other	15	E
48025841	In rolls or in square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, in the unfolded state (20" x 30" or more)	0	A
48025849	Other	15	E
48025891	In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (20" x 30" or more)	0	A
48025899	Other	10	E
48026111	Greater than or equal to 559 mm width	0	A
48026119	Other	0	A
48026120	Of a width not exceeding 150 mm	0	A
48026130	Carbonising base paper	0	A
48026210	Safety paper	15	X
48026220	Paper for books, magazine paper and other papers for printing, excluding bond and tablet paper	15	G
48026230	Bond or tablet paper, paper for correspondence and other writing paper	15	E

HS 2015	Description	Base Rate	Staging Category
48026240	Drawing paper with a weight of not more than 150 g/m ²	15	X
48026250	Other, weighing more than 150 g/m ² but no more than 350 g/m ² ("card")	15	G
48026260	Bond or tablet paper, paper for correspondence and other writing paper	15	E
48026290	Other	10	G
48026910	Safety paper	15	E
48026920	Paper for books, magazine paper and other papers for printing, excluding bond and tablet paper	15	E
48026930	Bond or tablet paper, paper for correspondence and other writing paper	15	E
48026940	Drawing paper with a weight of not more than 150 g/m ²	15	E
48026950	Other, weighing more than 150 g/m ² but no more than 350 g/m ² ("card")	15	E
48026962	In square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (no less than 20" x 30")	0	A
48026969	Other	15	E
48026990	Other	10	E
48030010	Tissues of cellulose wadding or webs of coloured cellulose fibres, whether or not put up in rolls	0	A
48030020	Of the kind use for toilet paper	15	E
48030090	Other	15	E
48041110	Of a weight not exceeding 150 g/m ²	15	C
48041190	Other	0	A
48041900	Other	0	A
48042100	Unbleached	15	C
48042900	Other	0	A
48043110	Match paper	15	C
48043190	Other	15	E
48043910	Bleached in rolls	0	A
48043990	Other	15	C
48044100	Unbleached	10	E
48044200	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	10	C
48044900	Other	10	C
48045100	Unbleached	10	C

HS 2015	Description	Base Rate	Staging Category
48045200	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	5	C
48045900	Other	10	C
48051110	In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (no less than 20" x 30")	0	A
48051190	Other	5	C
48051211	In rolls or in square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, in the unfolded state (no less than 20" x 30")	0	A
48051219	Other	15	C
48051291	In rolls or in square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, in the unfolded state (no less than 20" x 30")	0	A
48051299	Other	10	C
48051911	In rolls or in square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, in the unfolded state (no less than 20" x 30")	0	A
48051919	Other	15	C
48051991	In rolls or in square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, in the unfolded state (no less than 20" x 30")	0	A
48051999	Other	10	C
48052410	In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (no less than 20" x 30")	0	A
48052490	Other	15	C
48052510	Multi-ply paper, with all plies bleached	0	A
48052521	In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (no less than 20" x 30")	0	A
48052529	Other	15	C
48052591	In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (no less than 20" x 30")	0	A
48052599	Other	10	C
48053010	In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (no less than 20" x 30")	0	A

HS 2015	Description	Base Rate	Staging Category
48053090	Other	15	C
48054010	In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (no less than 20" x 30")	0	A
48054090	Other	10	C
48055010	In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (no less than 20" x 30")	0	A
48055090	Other	15	C
48059110	In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (no less than 20" x 30")	0	A
48059190	Other	15	C
48059210	Multi-ply paper, with all plies bleached	0	A
48059221	In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (no less than 20" x 30")	0	A
48059229	Other	10	C
48059291	In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (no less than 20" x 30")	0	A
48059299	Other	15	C
48059310	Multi-ply paper, with all plies bleached	0	A
48059391	In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (no less than 20" x 30")	0	A
48059399	Other	10	C
48061010	In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (no less than 20" x 30")	0	A
48061090	Other	10	C
48062010	In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (no less than 20" x 30")	0	A
48062090	Other	10	C
48063010	In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (no less than 20" x 30")	0	A
48063090	Other	10	C

HS 2015	Description	Base Rate	Staging Category
48064010	In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (no less than 20" x 30")	0	A
48064090	Other	10	C
48070010	Paper and paperboard, laminated internally with bitumen, tar or asphalt	15	A
48070090	Other	0	A
48081000	Corrugated paper and paperboard, whether or not perforated	0	A
48084010	Crepe paper	10	C
48084090	Other	10	C
48089000	Other	10	C
48092010	Not printed	0	A
48092020	Printed	10	C
48099010	Carbon or similar copying papers	10	C
48099090	Other	10	C
48101311	Not printed	0	A
48101319	Other	10	C
48101391	Not printed	0	A
48101399	Other	5	C
48101411	Not printed	0	A
48101419	Other	10	C
48101491	Not printed	0	A
48101499	Other	5	C
48101910	Of a weight not exceeding 150 g/m ²	10	C
48101990	Other	5	C
48102210	Unprinted, in rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (no less than 20" x 30")	0	A
48102290	Other	15	C
48102910	Unprinted, in rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (no less than 20" x 30")	0	A
48102990	Other	15	C
48103110	Unprinted, in rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (no less than 20" x 30")	0	A
48103190	Other	15	C

HS 2015	Description	Base Rate	Staging Category
48103210	Unprinted, in rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (no less than 20" x 30")	0	A
48103290	Other	15	C
48103910	Unprinted, in rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (no less than 20" x 30")	0	A
48103921	Chartpaper for recorders	0	A
48103929	Other	0	A
48103990	Other	0	A
48109210	Unprinted, in rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (no less than 20" x 30")	0	A
48109290	Other	15	C
48109910	Unprinted, in rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (no less than 20" x 30")	0	A
48109990	Other	15	C
48111010	Unprinted, in rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (no less than 20" x 30")	0	A
48111030	Floor coverings on a base of paper or of paperboard, whether or not cut to size	15	C
48111090	Other	10	C
48114110	Unprinted, in rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (no less than 20" x 30")	0	A
48114190	Other	10	C
48114910	Unprinted, in rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (no less than 20" x 30")	0	A
48114990	Other	10	C
48115110	Unprinted, in rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (no less than 20" x 30")	0	A

HS 2015	Description	Base Rate	Staging Category
48115130	The production of beverage containers, packed in coils (rolls), printed, coated on both sides with a thin transparent layer of plastic, even lined with metal foil (on the face which will form the inside of the container) previously folded or marked to facilitate cutting in the time of manufacture of the individual packaging	0	A
48115140	Floor coverings on a base of paper or of paperboard, whether or not cut to size	15	C
48115190	Other	10	C
48115910	Unprinted, in rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (no less than 20" x 30")	0	A
48115930	The production of beverage containers, packed in coils (rolls), printed, coated on both sides with a thin transparent layer of plastic, even lined with metal foil (on the face which will form the inside of the container) previously folded or marked to facilitate cutting in the time of manufacture of the individual packaging	0	A
48115940	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	15	C
48115990	Other	5	C
48116010	Not printed, whether or not in rolls or rectangular (including square) sheets, of any one side exceeding 50.8 cm and the other side not exceeding 76.2 cm in the unfolded state	0	A
48116090	Other	15	E
48119011	Unprinted, in rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (no less than 20" x 30")	0	A
48119019	Other	15	E
48119021	Unprinted, in rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (no less than 20" x 30")	0	A
48119023	Other unprinted	5	C
48119029	Other	10	E
48119041	To write	10	E
48119042	For drawing	15	E
48119043	For packing or wrapping, without advertisements	5	C
48119044	For packing or wrapping, with advertisements	15	E
48119049	Other	5	C

HS 2015	Description	Base Rate	Staging Category
48119091	Unprinted, in rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (no less than 20" x 30")	0	A
48119093	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	15	E
48119099	Other	5	E
48120000	Filter blocks, slabs and plates, of paper pulp	0	A
48131000	In the form of booklets or tubes	0	A
48132000	In rolls of a width not exceeding 5 cm	0	A
48139010	In strips or rolls of a width exceeding 15 cm, or in sheets with one side exceeding 15 cm and the other side exceeding 36 cm, unfolded	15	C
48139020	Cut in shapes other than square or rectangular or in strips or rolls of a width not exceeding 15 cm provided that this width does not correspond to that required for the mechanical production of cigarettes	15	C
48139090	Other	0	A
48142000	Wallpaper and similar wall covering, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	10	C
48149010	Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	15	C
48149020	Ingrain paper	15	C
48149090	Other	15	C
48162010	In rolls of a width of 21 cm or more, but not more than 36 cm and a diameter in excess of 100 cm, unprinted	0	A
48162090	Other	15	C
48169010	Complete mimeographs of stencils	0	A
48169090	Other	15	B
48171000	Envelopes	15	E
48172000	Letter envelopes, unnamed postcards and correspondence cards	15	E
48173000	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	15	G
48181000	Toilet paper	10	X
48182010	Handkerchiefs and cleansing or facial tissues	15	E

HS 2015	Description	Base Rate	Staging Category
48182020	Towel paper	10	X
48183010	Serviettes	10	X
48183020	Tablecloths	15	G
48183030	Sets of tablecloths and serviettes	15	G
48185010	Sterilised articles for clinics and hospitals	5	E
48185020	Bibs, neck and wrist protectors	0	A
48185090	Other	15	E
48189010	Sterilised articles for clinics and hospitals	5	C
48189090	Other	15	E
48191000	Boxes of corrugated paper or paperboard	10	X
48192010	Paper and paperboard, meant to be assembled in beverage containers, including printed, coated or covered on both sides, including a metal foil-lined (on the face which will form the inside of the container), folded or previously marked to facilitate cut at the time of manufacture of the individual containers	0	A
48192020	Folding boxes	15	G
48192090	Other	15	E
48193011	For cement and the like	15	G
48193012	For ground coffee or sugar	15	G
48193019	Other	15	G
48193020	Vacuum cleaner bags	15	G
48193090	Other	15	E
48194011	For cement and the like	15	G
48194012	For ground coffee or sugar	15	G
48194019	Other	15	E
48194020	Vacuum cleaner bags	15	G
48194090	Other	10	G
48195010	Paper covers for clothing	15	G
48195020	Packaging for eggs	15	G
48195030	For ice cream, with a capacity of one gallon or more	0	A
48195040	Other folding containers:	15	G
48195090	Other	15	G
48196000	Boxes of the kind used in offices, shops or the like	15	G
48201010	Registers	15	E
48201020	Accounting books,	15	E
48201031	Continuous	15	E
48201039	Other	15	E
48201041	No printed information	15	E

HS 2015	Description	Base Rate	Staging Category
48201049	Other	15	E
48201050	Diaries	10	E
48201090	Other	15	E
48202010	School notebooks (broad lined, double-lined, for writing, squared, for music and for drawing)	10	E
48202090	Other, including notebooks	10	E
48203010	Accordion files	15	E
48203020	Ring binders (portfolios)	10	E
48203031	Of the hanging type	15	E
48203032	Presentation types, other than manila	15	E
48203039	Other	10	E
48203040	Document covers, other than book covers	10	E
48203090	Other	15	E
48204000	Manifold business forms and interleaved carbon sets	15	G
48205000	Albums for samples or for collections	5	E
48209011	For accounting books	15	E
48209019	Other	10	E
48209090	Other	15	E
48211010	Labels for notebooks	15	X
48211020	Twin check labels for photographic development	0	A
48211030	Other, of types manufactured in the country	15	X
48211090	Other	10	X
48219010	Of types manufactured in the country	15	G
48219090	Other	10	E
48221000	Of a kind used for winding textile yarn	0	A
48229010	For the textile industry	0	A
48229090	Other	15	E
48232000	Filter paper and paperboard	10	E
48234010	For horse racing ticket vending machines	5	C
48234090	Other	0	A
48236100	Of bamboo	15	E
48236910	Waxed paper cups, other than those of 3 to 24 ounces	10	X
48236920	Straws	15	G
48236990	Other	15	X
48237010	Moulded paper pulp containers for carrying or packing eggs	5	E
48237020	Moulds for printing	10	E
48237090	Other	15	E
48239010	Paper and paper board, simply cut for wrapping	15	E

HS 2015	Description	Base Rate	Staging Category
48239020	Drying paper and paperboard	10	E
48239030	Clothes patterns	10	E
48239040	Washers and gaskets (packing)	0	A
48239051	For sausages	0	A
48239059	Other	0	A
48239060	Paperboard insoles	0	A
48239070	Letters of paper or paperboard	15	E
48239080	Packaging lids	10	E
48239091	Fans	10	E
48239092	Moulds for printing	10	E
48239093	Unperforated card, whether or not in strips, for punch card machines	15	E
48239094	Printed silicone paper in rolls of a width of 2cm	0	A
48239095	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes	15	E
48239096	Paper and paperboard, of a kind used for writing, printing or other graphic purposes	15	E
48239097	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	15	E
48239099	Other	10	E
49011010	Pornographic	0	A
49011090	Other	0	A
49019100	Dictionaries and encyclopaedias, and serial instalments thereof	0	A
49019910	Pornographic	0	A
49019990	Other	0	A
49021010	Classify as educational by the Ministry of Education	0	A
49021091	Pornographic	0	A
49021099	Other	0	A
49029010	Daily and weekly newspapers, other than pornographic	0	A
49029021	Classify as educational by the Ministry of Education	0	A
49029022	Pornographic	0	A
49029029	Other	0	A
49030000	Albums picture books and drawing or coloring books for children	0	A
49040000	Music, printed or in manuscript, whether or not bound or illustrated	0	A
49051000	Globes	0	A
49059100	In book form	0	A

HS 2015	Description	Base Rate	Staging Category
49059900	Other	0	A
49060000	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing	0	A
49070011	Postage stamps	10	C
49070019	Other	10	C
49070020	Envelopes, letter cards and other writing materials stamped by franking devices	10	E
49070030	Checks, cheks books, whether or not stamped, check books other than travellers' cheques	15	E
49070041	Legal tender or issued	0	A
49070049	Other	10	E
49070051	Official lottery tickets, unissued.	15	E
49070052	Official lottery tickets, in circulation.	15	E
49070059	Other	10	E
49070061	Uncompleted, unissued or not legal tender	15	E
49070069	Other (securities issued or legal tender)	0	A
49070071	Air bills of lading	15	E
49070079	Other	15	E
49070090	Other	15	E
49081000	Transfers (decalcomanias), vitrifiable	15	C
49089000	Other	15	E
49090011	With views of the republic of panama	10	E
49090019	Other	15	E
49090021	Intended to be completed with a written message	15	E
49090029	Other	15	E
49090030	Cards or mass reminders	15	E
49090040	Business or visiting cards	10	E
49090090	Other	15	E
49100011	With educational illustrations	0	A
49100019	Other	15	E
49100020	Calendars printed on material other than paper or board, other than compound or perpetual calendars	15	E
49100030	Compound or perpetual calendars	15	E
49111011	Colour samples for paints	0	A
49111019	Other	15	E

HS 2015	Description	Base Rate	Staging Category
49111020	Posters, flyers and other printed advertising material, for cinema films or video films	10	E
49111030	Other advertising material, commercial catalogues and the like, from foreign enterprises	0	A
49111040	Tourist material, with advertising from local firms, distributed free of charge	0	A
49111091	Colour samples for paints	0	A
49111099	Other	15	E
49119111	Posters or flyers, other than educational material	10	C
49119112	Reproductions of famous paintings, of the kinds not produced in panama	15	C
49119119	Other	15	C
49119120	Aerial photographs for maps and plans.	0	A
49119130	Other photographs	15	C
49119140	Posters, stickers or stamps for education	0	A
49119190	Other	10	C
49119910	Scratch Lottery Tickets	15	C
49119990	Other	15	E
50010000	Silk-worm cocoons suitable for reeling:	10	A
50020000	Raw silk (not thrown)	10	A
50030000	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	10	A
50040000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	10	A
50050000	Yarn spun from silk waste, not put up for retail sale	10	A
50060000	Silk yarn and yarn spun from silk waste, put up for retail sale; silkworm gut	0	A
50071000	Fabrics of noil silk	0	A
50072000	Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	0	A
50079000	Other fabrics	0	A
51011100	Shorn wool	10	A
51011900	Other	10	A
51012100	Shorn wool	10	A
51012900	Other	10	A
51013000	Carbonised	10	A
51021100	Of kashmir (cashmere) goats	10	A
51021900	Other	10	A
51022000	Coarse animal hair	10	A

HS 2015	Description	Base Rate	Staging Category
51031000	Noils of wool or of fine animal hair	10	A
51032000	Other waste of wool or of fine animal hair	10	A
51033000	Waste of coarse animal hair	10	A
51040000	Garnetted stock of wool or of fine or coarse animal hair	10	A
51051000	Carded wool	10	A
51052100	“combed wool in fragments”	10	A
51052900	Other	10	A
51053100	Of kashmir (cashmere) goats	10	A
51053900	Other	10	A
51054000	Coarse animal hair, carded or combed	10	A
51061000	Containing 85% or more by weight of wool	15	A
51062000	Containing less than 85% by weight of wool	15	A
51071000	Containing 85% or more by weight of wool	15	A
51072000	Containing less than 85% by weight of wool	15	A
51081000	Carded	15	A
51082000	Combed	15	A
51091000	Containing 85% or more by weight of wool or of fine animal hair	15	A
51099000	Other	15	A
51100000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale:	0	A
51111100	Of a weight not exceeding 300 g/m ²	10	A
51111900	Other	10	A
51112000	Other, mixed mainly or solely with man-made filaments	10	A
51113000	Other, mixed mainly or solely with man-made staple fibres:	10	A
51119000	Other	10	A
51121100	Weighing 200 g/m ² or less	0	A
51121900	Other	0	A
51122000	Other, mixed mainly or solely with man-made filaments	0	A
51123000	Other, mixed mainly or solely with man-made staple fibres:	0	A
51129000	Other	0	A
51130000	Woven fabrics of coarse animal hair or of horsehair	0	A
52010000	Cotton, not carded or combed.	0	A
52021000	Yarn waste	0	A
52029100	Garnetted stock	0	A
52029900	Other	0	A

HS 2015	Description	Base Rate	Staging Category
52030000	Cotton, carded or combed	0	A
52041100	Containing no less than 85% of cotton by weight	0	A
52041900	Other	0	A
52042000	Put up in forms or in packings of a kind sold by retail	0	A
52051100	Measuring 714.29 decitex or more (not exceeding 14 metric number)	0	A
52051200	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	0	A
52051300	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	0	A
52051400	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	0	A
52051500	Measuring less than 125 decitex (exceeding 80 metric number)	0	A
52052100	Measuring 714.29 decitex or more (not exceeding 14 metric number)	0	A
52052200	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	0	A
52052300	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	0	A
52052400	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	0	A
52052600	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	0	A
52052700	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	0	A
52052800	Measuring less than 83.33 decitex (exceeding 120 metric number)	0	A
52053100	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	0	A

HS 2015	Description	Base Rate	Staging Category
52053200	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	0	A
52053300	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	0	A
52053400	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	0	A
52053500	Measuring per single yarn more than 125 decitex (exceeding 80 metric number per single yarn)	0	A
52054100	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	0	A
52054200	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	0	A
52054300	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	0	A
52054400	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	0	A
52054600	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	0	A
52054700	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	0	A
52054800	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	0	A
52061100	Measuring 714.29 decitex or more (not exceeding 14 metric number)	0	A
52061200	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	0	A

HS 2015	Description	Base Rate	Staging Category
52061300	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	0	A
52061400	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	0	A
52061500	Measuring less than 125 decitex (exceeding 80 metric number)	0	A
52062100	Measuring 714.29 decitex or more (not exceeding 14 metric number)	0	A
52062200	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	0	A
52062300	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	0	A
52062400	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	0	A
52062500	Measuring less than 125 decitex (exceeding 80 metric number)	0	A
52063100	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	0	A
52063200	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	0	A
52063300	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	0	A
52063400	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	0	A
52063500	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	0	A
52064100	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	0	A

HS 2015	Description	Base Rate	Staging Category
52064200	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	0	A
52064300	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	0	A
52064400	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	0	A
52064500	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	0	A
52071000	Containing no less than 85% silicon by weight	0	A
52079000	Other	0	A
52081100	Plain weave, weighing not more than 100 g/m ²	0	A
52081200	Plain weave, weighing more than 100 g/m ²	0	A
52081300	3-thread or 4-thread twill, including cross- twill	0	A
52081900	Other fabrics	0	A
52082100	Plain weave, weighing not more than 100 g/m ²	0	A
52082200	Plain weave, weighing more than 100 g/m ²	0	A
52082300	3-thread or 4-thread twill, including cross- twill	0	A
52082900	Other fabrics	0	A
52083100	Plain weave, weighing not more than 100 g/m ²	0	A
52083200	Plain weave, weighing more than 100 g/m ²	0	A
52083300	3-thread or 4-thread twill, including cross- twill	0	A
52083900	Other fabrics	0	A
52084100	Plain weave, weighing not more than 100 g/m ²	0	A
52084200	Plain weave, weighing more than 100 g/m ²	0	A
52084300	3-thread or 4-thread twill, including cross- twill	0	A
52084900	Other fabrics	0	A
52085100	Plain weave, weighing not more than 100 g/m ²	0	A
52085200	Plain weave, weighing more than 100 g/m ²	0	A
52085910	3-thread or 4-thread twill, including cross twill	0	A
52085990	Other	0	A
52091100	Plain-woven	0	A
52091210	Weighing 400 g/m ² or more	0	A
52091290	Other	0	A
52091900	Other fabrics	0	A
52092100	Plain-woven	0	A

HS 2015	Description	Base Rate	Staging Category
52092200	3-thread or 4-thread twill, including cross- twill	0	A
52092900	Other fabrics	0	A
52093100	Plain-woven	0	A
52093210	Exceeding 400 g/m2	0	A
52093220	With synthetic yarns impregnated with acrylic resin	0	A
52093290	Other	0	A
52093900	Other fabrics	0	A
52094100	Plain-woven	0	A
52094210	Exceeding 400 g/m2	0	A
52094290	Other	0	A
52094310	Weighing 400 g/m ² or more	0	A
52094390	Other	0	A
52094900	Other fabrics	0	A
52095100	Plain-woven	0	A
52095200	3-thread or 4-thread twill, including cross- twill	0	A
52095900	Other fabrics	0	A
52101100	Plain-woven	0	A
52101910	3-thread or 4-thread twill, including cross twill	0	A
52101990	Other	0	A
52102100	Plain-woven	0	A
52102910	3-thread or 4-thread twill, including cross twill	0	A
52102990	Other	0	A
52103100	Plain-woven	0	A
52103200	3-thread or 4-thread twill, including cross- twill	0	A
52103900	Other fabrics	0	A
52104100	Plain-woven	0	A
52104910	3-thread or 4-thread twill, including cross twill	0	A
52104990	Other	0	A
52105100	Plain-woven	0	A
52105910	3-thread or 4-thread twill, including cross twill	0	A
52105990	Other	0	A
52111100	Plain-woven	0	A
52111200	3-thread or 4-thread twill, including cross- twill	0	A
52111900	Other fabrics	0	A
52112010	Plain weave	0	A
52112020	3-thread or 4-thread twill, including cross twill	0	A
52112090	Other	0	A
52113100	Plain-woven	0	A
52113200	3-thread or 4-thread twill, including cross- twill	0	A

HS 2015	Description	Base Rate	Staging Category
52113900	Other fabrics	0	A
52114100	Plain-woven	0	A
52114200	Denim	0	A
52114300	Other fabrics of 3-thread or 4-thread twill, including cross twill	0	A
52114900	Other fabrics	0	A
52115100	Plain-woven	0	A
52115200	3-thread or 4-thread twill, including cross- twill	0	A
52115900	Other fabrics	0	A
52121100	Unbleached	0	A
52121200	Bleached	0	A
52121300	Dyed	0	A
52121400	Of yarns of different colours	0	A
52121500	Printed	0	A
52122100	Unbleached	0	A
52122200	Bleached	0	A
52122300	Dyed	0	A
52122400	Of yarns of different colours	0	A
52122500	Printed	0	A
53011000	Flax, raw or retted	10	A
53012100	Broken or scutched	10	A
53012900	Other	10	A
53013000	Flax tow and waste	10	A
53021000	True hemp, raw or retted	10	A
53029000	Other	10	A
53031010	Kenaf	10	A
53031090	Other	10	A
53039000	Other	10	A
53050010	Textile fibres of the genus agave, processed but not spun: tow and waste	0	A
53050090	Other	10	A
53061000	Single	10	A
53062010	Not packaged or otherwise prepared for retail sale	10	A
53062090	Other	10	A
53071000	Single	15	A
53072000	Multiple (folded) or cabled	15	A
53081000	Coir yarn	15	A
53082000	Yarn of true hemp	10	A
53089011	Not packaged or otherwise prepared for retail sale	10	A

HS 2015	Description	Base Rate	Staging Category
53089019	Put up in forms or in packings of a kind sold by retail	0	A
53089091	Paper yarn	15	A
53089099	Other	0	A
53091100	Unbleached or bleached	0	A
53091900	Other	0	A
53092100	Unbleached or bleached	0	A
53092900	Other	0	A
53101000	Unbleached	0	A
53109000	Other	0	A
53110020	Rattan, palm, straw	15	A
53110090	Other	0	A
54011010	Not put up for retail sale	0	A
54011020	Put up for retail sale	0	A
54012010	Not put up for retail sale	0	A
54012020	Put up for retail sale	0	A
54021100	Of aramids	0	A
54021900	Other	0	A
54022000	High tenacity yarn of polyesters	0	A
54023100	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	0	A
54023200	Of nylon or other polyamides, measuring per single yarn more than 50 tex	0	A
54023300	Of polyesters	0	A
54023400	Of polypropylene	0	A
54023900	Other	0	A
54024410	Of nylon or other polyamides	0	A
54024420	Of polyesters, partially oriented	0	A
54024430	Of other polyesters	0	A
54024490	Other	0	A
54024500	Other, of nylon or other polyamides	0	A
54024600	Other, of partially oriented polyesters	15	A
54024700	Other polyesters	0	A
54024800	Other, polypropylenes	0	A
54024900	Other	0	A
54025100	Of nylon or other polyamides	0	A
54025200	Of polyesters	15	A
54025900	Other	0	A
54026100	Of nylon or other polyamides	0	A
54026200	Of polyesters	0	A

HS 2015	Description	Base Rate	Staging Category
54026900	Other	0	A
54031000	High tenacity yarn of viscose rayon	0	A
54033100	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	0	A
54033200	Of viscose rayon, with a twist exceeding 120 turns per metre	0	A
54033310	Textured yarn	0	A
54033390	Other	0	A
54033900	Other	0	A
54034100	Of viscose rayon	0	A
54034200	Of cellulose acetate	0	A
54034900	Other	0	A
54041100	Of elastomers	15	A
54041200	Other, of polypropylene	15	A
54041910	Of polyamides, of a length not exceeding 6 cm and a diameter not exceeding 0.31 mm, for toothbrushes	15	A
54041990	Other	15	A
54049000	Other	15	A
54050000	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and other forms (for example artificial straw), of artificial textile materials of an apparent width not exceeding 5 mm.	15	A
54060010	Synthetic filament yarn	0	A
54060020	Artificial filament yarn	0	A
54071000	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	0	A
54072000	Woven fabrics obtained from strip or the like	0	A
54073000	Fabrics specified in note 9 to section xi	0	A
54074110	Of a density exceeding 70 yarns per cm ²	0	A
54074190	Other	0	A
54074200	Dyed	0	A
54074300	Of yarns of different colours	0	A
54074400	Printed	0	A
54075100	Unbleached or bleached	0	A
54075200	Dyed	0	A
54075300	Of yarns of different colours	0	A
54075400	Printed	0	A
54076100	Containing 85% or more by weight of non-textured polyester filaments	0	A

HS 2015	Description	Base Rate	Staging Category
54076900	Other	0	A
54077110	Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm ²	0	A
54077190	Other	0	A
54077210	Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm ²	0	A
54077290	Other	0	A
54077310	Of a kind used in the manufacture of tires, weight exceeding 200 g/m ²	0	A
54077390	Other	0	A
54077400	Printed	0	A
54078100	Unbleached or bleached	0	A
54078200	Dyed	0	A
54078300	Of yarns of different colours	0	A
54078400	Printed	0	A
54079100	Unbleached or bleached	0	A
54079200	Dyed	0	A
54079300	Of yarns of different colours	0	A
54079400	Printed	0	A
54081000	Woven fabrics obtained from high tenacity yarn of viscose rayon	0	A
54082100	Unbleached or bleached	0	A
54082200	Dyed	0	A
54082300	Of yarns of different colours	0	A
54082400	Printed	0	A
54083100	Unbleached or bleached	0	A
54083210	Plain weave, containing less than 85 % by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm ² , weighing more than 200 g/m ²	0	A
54083290	Other	0	A
54083310	Plain weave, containing less than 85 % by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm ² , weighing more than 200 g/m ²	0	A
54083390	Other	0	A
54083400	Printed	0	A
55011000	Of nylon or other polyamides	10	A
55012000	Of polyesters	10	A
55013000	Acrylic or modacrylic	10	A

HS 2015	Description	Base Rate	Staging Category
55014000	Of polypropylene	10	A
55019000	Other	10	A
55020000	Artificial filament tow	10	A
55031100	Of aramids	0	A
55031900	Other	0	A
55032000	Of polyesters	0	A
55033000	Acrylic or modacrylic	0	A
55034000	Of polypropylene	0	A
55039000	Other	0	A
55041000	Of viscose rayon	0	A
55049000	Other	0	A
55051000	Of synthetic fibres	0	A
55052000	Of artificial fibres	0	A
55061000	Of nylon or other polyamides	10	A
55062000	Of polyesters	10	A
55063000	Acrylic or modacrylic	10	A
55069000	Other	10	A
55070000	Artificial staple fibres, carded, combed or otherwise processed for spinning	10	A
55081010	Not put up for retail sale	0	A
55081020	Put up for retail sale	0	A
55082010	Not put up for retail sale	15	A
55082020	Put up for retail sale	15	A
55091100	Single	0	A
55091200	Multiple (folded) or cabled	0	A
55092100	Single	0	A
55092200	Multiple (folded) or cabled	0	A
55093100	Single	0	A
55093200	Multiple (folded) or cabled	0	A
55094100	Single	0	A
55094200	Multiple (folded) or cabled	0	A
55095100	Mixed mainly or solely with artificial staple fibres	0	A
55095200	Mixed mainly or solely with wool or fine animal hair	0	A
55095300	Mixed mainly or solely with cotton	0	A
55095900	Other	0	A
55096100	Mixed mainly or solely with wool or fine animal hair	0	A
55096200	Mixed mainly or solely with cotton	0	A
55096900	Other	0	A
55099100	Mixed mainly or solely with wool or fine animal hair	0	A

HS 2015	Description	Base Rate	Staging Category
55099200	Mixed mainly or solely with cotton	0	A
55099900	Other	0	A
55101100	Single	0	A
55101200	Multiple (folded) or cabled	0	A
55102000	Other yarns, mixed mainly or solely with wool or fine animal hair	0	A
55103000	Other yarn, mixed mainly or solely with cotton	0	A
55109000	Other yarn	0	A
55111000	Of synthetic staple fibres, containing 85% or more by weight of such fibres	0	A
55112000	Of synthetic staple fibres, containing less than 85% by weight of such fibres	0	A
55113000	Of artificial staple fibres	0	A
55121100	Unbleached or bleached	0	A
55121910	Twill weave (warp effect), with unbleached or bleached warp yarns and coloured weft yarns (or vice versa), weighing 400 g/m ² or more	0	A
55121990	Other	0	A
55122100	Unbleached or bleached	0	A
55122900	Other	0	A
55129100	Unbleached or bleached	0	A
55129900	Other	0	A
55131100	Of polyester staple fibres, plain weave	0	A
55131200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	0	A
55131300	Other woven fabrics of polyester staple fibres	0	A
55131900	Other fabrics	0	A
55132100	Of polyester staple fibres, plain weave	0	A
55132310	3-thread or 4-thread twill, including cross twill, of polyester staple fibers	0	A
55132390	Other	0	A
55132900	Other fabrics	0	A
55133100	Of polyester staple fibres, plain weave	0	A
55133910	3-thread or 4-thread twill, including cross twill, of polyester staple fibers	0	A
55133920	Other woven fabrics of polyester staple fibers	0	A
55133990	Other	0	A
55134100	Of polyester staple fibres, plain weave	0	A
55134910	3-thread or 4-thread twill, including cross twill, of polyester staple fibers	0	A

HS 2015	Description	Base Rate	Staging Category
55134920	Other woven fabrics of polyester staple fibers	0	A
55134990	Other	0	A
55141110	Of a weight exceeding 200 g/m ²	0	A
55141190	Other	0	A
55141200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	0	A
55141910	Other woven fabrics of polyester staple fibers	0	A
55141990	Other	0	A
55142100	Of polyester staple fibres, plain weave	0	A
55142200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	0	A
55142300	Other woven fabrics of polyester staple fibres	0	A
55142900	Other fabrics	0	A
55143010	Of polyester staple fibers, plain weave	0	A
55143021	Weighing 400 g/m ² or more	0	A
55143029	Other	0	A
55143030	Other woven fabrics of polyester staple fibers	0	A
55143090	Other	0	A
55144100	Of polyester staple fibres, plain weave	0	A
55144200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	0	A
55144300	Other woven fabrics of polyester staple fibres	0	A
55144900	Other fabrics	0	A
55151100	Mixed mainly or solely with viscose rayon staple fibres	0	A
55151200	Mixed mainly or solely with man-made filaments	0	A
55151300	Mixed mainly or solely with wool or fine animal hair	0	A
55151900	Other	0	A
55152100	Mixed mainly or solely with man-made filaments	0	A
55152200	Mixed mainly or solely with wool or fine animal hair	0	A
55152900	Other	0	A
55159100	Mixed mainly or solely with man-made filaments	0	A
55159910	Mixed mainly or solely with wool or fine animal hair	0	A
55159990	Other	0	A
55161100	Unbleached or bleached	0	A
55161200	Dyed	0	A
55161310	Weighing 400 g/m ² or more	0	A
55161390	Other	0	A
55161400	Printed	0	A
55162100	Unbleached or bleached	0	A

HS 2015	Description	Base Rate	Staging Category
55162200	Dyed	0	A
55162310	Weighing 400 g/m ² or more	0	A
55162390	Other	0	A
55162400	Printed	0	A
55163100	Unbleached or bleached	0	A
55163200	Dyed	0	A
55163300	Of yarns of different colours	0	A
55163400	Printed	0	A
55164100	Unbleached or bleached	0	A
55164200	Dyed	0	A
55164310	Weighing 400 g/m ² or more	0	A
55164390	Other	0	A
55164400	Printed	0	A
55169100	Unbleached or bleached	0	A
55169200	Dyed	0	A
55169300	Of yarns of different colours	0	A
55169400	Printed	0	A
56012111	Weighing 100 g/m ² or more but not more than 350 g/m ²	0	A
56012119	Other	0	A
56012121	Cylinders for cigarette filters, whether or not containing activated carbon	0	A
56012129	Other	0	A
56012211	Weighing 100 g/m ² or more but not more than 350 g/m ²	0	A
56012219	Other	0	A
56012291	Filters of cellulose acetate	0	A
56012299	Other	15	A
56012910	Wadding	15	A
56012920	Wadding items	15	A
56013000	Textile flock and dust and mill neps	15	A
56021000	Needleloom felt and stitch-bonded fibre fabrics	15	A
56022100	Of wool or fine animal hair	15	A
56022900	Of other textile materials	0	A
56029010	Geomembranes and geotextiles of the kind used in construction for filtering or reinforcing soil	10	A
56029020	Roofing felt, whether or not impregnated with asphalt	10	A
56029090	Other	15	A
56031100	Weighing 25 g/m ² or less	0	A

HS 2015	Description	Base Rate	Staging Category
56031200	Of a weight exceeding 25g/m ² but not exceeding 70 g/m ²	0	A
56031300	Of a weight exceeding 70g/m ² but not exceeding 150 g/m ²	0	A
56031400	Of a weight exceeding 150 g/m ²	0	A
56039100	Weighing 25 g/m ² or less	0	A
56039200	Of a weight exceeding 25g/m ² but not exceeding 70 g/m ²	0	A
56039300	Of a weight exceeding 70g/m ² but not exceeding 150 g/m ²	0	A
56039400	Of a weight exceeding 150 g/m ²	0	A
56041000	Rubber thread and cord, textile covered	0	A
56049010	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon , impregnated or coated	0	A
56049090	Other	0	A
56050000	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	10	A
56060000	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05); chenille yarn; loop wale-yarn	0	A
56072100	Binder or baler twine	15	A
56072900	Other	15	A
56074100	Binder or baler twine	15	A
56074900	Other	0	A
56075000	Of other synthetic fibers	0	A
56079010	Of jute or of other textile bast fibers of heading 53.03	15	A
56079090	Other	15	A
56081110	For tuna fishing	15	A
56081190	Other	0	A
56081911	For tuna fishing nets	10	A
56081919	Other	0	A
56081920	Hammocks	15	A
56081990	Other	15	A
56089011	For tuna fishing	15	A
56089019	Other	0	A
56089020	Hammocks	15	A
56089090	Other	0	A
56090010	Shoe laces (other than those manufactured using braid)	0	A

HS 2015	Description	Base Rate	Staging Category
56090020	Clothes lines	10	A
56090030	Mops or scourers for cleaning floors, etc.	15	A
56090090	Other	10	A
57011000	Of wool or fine animal hair	5	A
57019000	Of other textile materials	5	A
57021000	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	10	A
57022000	Floor coverings of coconut fibres (coir)	15	A
57023100	Of wool or fine animal hair	10	A
57023210	Presenting landscapes, designs or decorative patterns	10	A
57023290	Other	15	A
57023910	Of vegetable fibers, of Chapter 53	15	A
57023991	Presenting landscapes, designs or decorative patterns	10	A
57023999	Other	15	A
57024100	Of wool or fine animal hair	10	A
57024210	For motor vehicles	15	A
57024220	Bath mats	10	A
57024230	Presenting landscapes, designs or decorative patterns	10	A
57024240	Other, having a maximum surface area of one square metre	10	A
57024290	Other	15	A
57024910	For motor vehicles	15	A
57024920	Bath mats	10	A
57024930	Of the products of chapter 53	15	A
57024991	Presenting landscapes, designs or decorative patterns	10	A
57024992	Other, having a surface area of 1 m2 or less	10	A
57024999	Other	15	A
57025010	Of wool or fine animal hair	10	A
57025020	Of synthetic or artificial textile material, presenting landscapes, designs or decorative patterns	10	A
57025091	Presenting landscapes, designs or decorative patterns	10	A
57025099	Other	15	A
57029100	Of wool or fine animal hair	10	A
57029210	For motor vehicles	15	A
57029220	Bath mats	10	A
57029230	Other presenting landscapes, designs or decorative patterns	10	A
57029240	Other, having a surface area of 1 m2 or less	10	A
57029290	Other	15	A

HS 2015	Description	Base Rate	Staging Category
57029910	For motor vehicles	15	A
57029920	Bath mats	10	A
57029930	Other vegetable fibres, of Chapter 53	15	A
57029991	Presenting landscapes, designs or decorative patterns	10	A
57029992	Other, having a surface area of 1 m ² or less	10	A
57029999	Other	15	A
57031000	Of wool or fine animal hair	10	A
57032010	For motor vehicles, made up	15	A
57032020	Made up bath mats	10	A
57032030	Other, decorated with landscapes, designs or drawings, whether or not made up	10	A
57032040	Other, made up, having a surface area of 1 m ² or less	10	A
57032090	Other	15	A
57033010	For motor vehicles, made up	15	A
57033020	Made up bath mats	10	A
57033030	Other, decorated with landscapes, designs or drawings, whether or not made up	10	A
57033040	Other, made up, having a surface area of 1 m ² or less	10	A
57033090	Other	10	A
57039010	For motor vehicles, made up	15	A
57039020	Made up bath mats	10	A
57039030	Other vegetable fibres, of Chapter 53	15	A
57039091	Presenting landscapes, designs or decorative patterns	10	A
57039092	Other, made up, having a surface area of 1 m ² or less	10	A
57039099	Other	15	A
57041000	Having a maximum surface area of 0.3 m ²	15	A
57049000	Other	15	A
57050010	Of wool or fine animal hair, whether or not made up	10	A
57050020	Other, made up, for motor vehicles	15	A
57050030	Made up bath mats	10	A
57050040	Other, of vegetable fibres of chapter 53	15	A
57050091	Presenting landscapes, designs or decorative patterns	10	A
57050092	Other, made up, having a surface area of 1 m ² or less	10	A
57050099	Other	15	A
58011000	Of wool or fine animal hair	0	A
58012100	Uncut weft pile fabrics	0	A
58012200	Velvet and weft pile, cut, striped (corduroy)	0	A
58012310	With pile fibers of a length exceeding 3 mm	0	A
58012390	Other	0	A

HS 2015	Description	Base Rate	Staging Category
58012600	Chenille fabrics	0	A
58012710	Uncut (creped)	0	A
58012721	With pile fibers of a length exceeding 3 mm	0	A
58012729	Other	0	A
58013100	Uncut weft pile fabrics	0	A
58013200	Velvet and weft pile, cut, striped (corduroy)	0	A
58013300	Other weft pile fabrics	0	A
58013600	Chenille fabrics	0	A
58013711	Pressure closure (“velcro “)	0	A
58013719	Other	0	A
58013721	With pile fibers of a length exceeding 3 mm	0	A
58013722	Others, part of a width of 350 cm and a weight exceeding 130 g/m2	0	A
58013729	Other	0	A
58019010	Impregnated, coated or covered with plastics or rubber	0	A
58019021	Of flax; of hemp; of ramie	10	A
58019022	Of jute	0	A
58019029	Other	0	A
58019030	Other, of silk	10	A
58019090	Other	0	A
58021100	Unbleached	0	A
58021900	Other	0	A
58022010	Impregnated, coated or covered with plastics or rubber	0	A
58022021	Of flax; of hemp; of ramie	10	A
58022022	Of jute	15	A
58022029	Other	0	A
58022030	Other, of silk	10	A
58022040	Other, of wool or of fine animal hair	10	A
58022090	Other	0	A
58023010	Impregnated, coated or covered with plastics or rubber	0	A
58023021	Of flax; of hemp; of ramie	10	A
58023022	Jute	0	A
58023029	Other	0	A
58023030	Other, of silk	10	A
58023040	Other, of wool or of fine animal hair	10	A
58023090	Other	0	A
58030010	Of cotton	0	A
58030090	Other	0	A
58041000	Tulles and other net fabrics	0	A

HS 2015	Description	Base Rate	Staging Category
58042100	Of man-made fibres	0	A
58042900	Of other textile materials	0	A
58043000	Hand-made lace	0	A
58050010	Of wool or fine animal hair"	0	A
58050090	Other	15	A
58061010	Of a width less than 10 cm, with a length of plush fiber exceeding 3 mm	0	A
58061020	Pressure closure ("velcro ")	0	A
58061090	Other	0	A
58062000	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	0	A
58063110	Of a density exceeding 75 yarns per cm2	0	A
58063190	Other	0	A
58063210	Of polyamides, of a density exceeding 75 yarns per cm2	0	A
58063290	Other	0	A
58063900	Of other textile materials	0	A
58064000	Narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	0	A
58071010	Of silk, of man-made fibres	0	A
58071090	Other	15	A
58079010	Of silk, of man-made fibres	0	A
58079090	Other	15	A
58081010	Of silk, of man-made fibres	0	A
58081090	Other	15	A
58089010	Of silk, of man-made fibres	0	A
58089090	Other	0	A
58090000	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	0	A
58101010	Uniforme badges	15	A
58101090	Other	0	A
58109110	Uniforme badges	15	A
58109190	Other	0	A
58109210	Uniforme badges	15	A
58109290	Other	0	A
58109910	Uniforme badges	15	A
58109990	Other	0	A

HS 2015	Description	Base Rate	Staging Category
58110010	Of dipped fabrics	0	A
58110090	Other	0	A
59011000	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	0	A
59019000	Other	15	A
59021000	Of nylon or other polyamides	0	A
59022000	Of polyesters	0	A
59029000	Other	0	A
59031000	With poly(vinyl chloride)	0	A
59032000	With polyurethane	0	A
59039010	Fabrics with visible particles of thermoplastics on one or both sides (interlinings)	0	A
59039020	Other, of polyamides, of a density exceeding 35 yarns per cm ²	0	A
59039030	Other, of textured polyester yarn coated with acrylic polymers, in the piece, of a width exceeding 183 cm	0	A
59039090	Other	0	A
59041000	Linoleum	5	A
59049000	Other	10	A
59050000	Textile wall coverings	15	A
59061000	Adhesive tape of a width not exceeding 20 cm	10	A
59069100	Knitted or crocheted	0	A
59069910	Of polyamides or viscose rayon, weighing 150 g/m ² or more but not exceeding than 500 g/m ²	0	A
59069920	Flannel	0	A
59069930	Rubberized nylon fabrics , of a kind used in the manufacture of tires	0	A
59069990	Other	0	A
59070010	Painted canvas	15	A
59070090	Other	0	A
59080000	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	0	A
59090000	Textile hosepiping and similar textile tubing, with or without lining, armour, or accessories of other materials	3	A

HS 2015	Description	Base Rate	Staging Category
59100000	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	3	A
59111010	Geomembranes or geotextiles of the kind used in construction for filtering or reinforcing soil	10	A
59111090	Other	0	A
59112000	Bolting cloth, whether or not made up	0	A
59113100	Weighing less than 650 g/m ²	0	A
59113200	Weighing 650 g/m ² or more	0	A
59114000	Straining cloth and thick cloth of a kind used in oil presses or the like, including that of human hair	0	A
59119010	Gaskets, washers and other seals for pumps, motors, and the like, discs and membranes	0	A
59119020	Filter sheets	10	A
59119090	Other	0	A
60011000	"long pile" fabrics	0	A
60012100	Of cotton	0	A
60012200	Of man-made fibres	0	A
60012900	Of other textile materials	0	A
60019110	With pile fibers of a length exceeding 3 mm	0	A
60019190	Other	0	A
60019210	With pile fibers of a length exceeding 3 mm	0	A
60019290	Other	0	A
60019900	Of other textile materials	0	A
60024011	Of a width not exceeding 11 cm and a thickness not exceeding 3 mm, for frayed	0	A
60024019	Other	0	A
60024090	Other	0	A
60029000	Other	0	A
60031000	Of wool or fine animal hair	0	A
60032000	Of cotton	0	A
60033000	Of synthetic fibres	0	A
60034000	Of artificial fibres	0	A
60039000	Other	0	A
60041010	With polyurethane ("lycra")	0	A
60041090	Other	0	A
60049000	Other	0	A
60052100	Unbleached or bleached	0	A

HS 2015	Description	Base Rate	Staging Category
60052200	Dyed	0	A
60052300	Of yarns of different colours	0	A
60052400	Printed	0	A
60053100	Unbleached or bleached	0	A
60053200	Dyed	0	A
60053300	Of yarns of different colours	0	A
60053400	Printed	0	A
60054100	Unbleached or bleached	0	A
60054200	Dyed	0	A
60054300	Of yarns of different colours	0	A
60054400	Printed	0	A
60059010	Of wool or fine animal hair	0	A
60059090	Other	0	A
60061000	Of wool or fine animal hair	0	A
60062100	Unbleached or bleached	0	A
60062200	Dyed	0	A
60062300	Of yarns of different colours	0	A
60062400	Printed	0	A
60063100	Unbleached or bleached	0	A
60063200	Dyed	0	A
60063300	Of yarns of different colours	0	A
60063400	Printed	0	A
60064100	Unbleached or bleached	0	A
60064200	Dyed	0	A
60064300	Of yarns of different colours	0	A
60064400	Printed	0	A
60069000	Other	0	A
61012000	Of cotton	10	A
61013000	Of man-made fibers	10	A
61019010	Men's	10	A
61019020	Boys'	10	A
61021010	Women's	10	A
61021020	Girls'	10	A
61022000	Of cotton	10	A
61023000	Of man-made fibers	10	A
61029000	Of other textile materials	10	A
61031010	Of wool or fine animal hair	10	A
61031020	Of synthetic fibers	10	A
61031090	Of other textile materials	10	A

HS 2015	Description	Base Rate	Staging Category
61032200	Of cotton	10	A
61032300	Of synthetic fibres	10	A
61032910	Of wool or fine animal hair	10	A
61032990	Other	10	A
61033100	Of wool or fine animal hair	10	A
61033200	Of cotton	10	A
61033300	Of synthetic fibres	10	A
61033900	Of other textile materials	10	A
61034100	Of wool or fine animal hair	10	A
61034200	Of cotton	10	A
61034300	Of synthetic fibres	10	A
61034900	Of other textile materials	10	A
61041310	Women's	15	A
61041320	Girls'	10	A
61041910	Women's	15	A
61041920	Girls'	10	A
61042200	Of cotton	10	A
61042300	Of synthetic fibres	10	A
61042910	Of wool or fine animal hair	10	A
61042990	Other	10	A
61043100	Of wool or fine animal hair	10	A
61043200	Of cotton	10	A
61043300	Of synthetic fibres	10	A
61043900	Of other textile materials	10	A
61044110	Women's	15	A
61044120	Girls'	10	A
61044210	Women's	10	A
61044220	Girls'	10	A
61044310	Women's	10	A
61044320	Girls'	10	A
61044410	Women's	15	A
61044420	Girls'	10	A
61044910	Women's	10	A
61044920	Girls'	10	A
61045100	Of wool or fine animal hair	10	A
61045200	Of cotton	10	A
61045300	Of synthetic fibres	10	A
61045900	Of other textile materials	10	A
61046100	Of wool or fine animal hair	10	A

HS 2015	Description	Base Rate	Staging Category
61046200	Of cotton	10	A
61046300	Of synthetic fibres	10	A
61046900	Of other textile materials	10	A
61051000	Of cotton	10	A
61052000	Of man-made fibres	10	A
61059000	Of other textile materials	10	A
61061010	Women's	15	A
61061020	Girls'	10	A
61062010	Women's	15	A
61062020	Girls'	10	A
61069010	Women's	15	A
61069020	Girls'	10	A
61071100	Of cotton	10	A
61071200	Of man-made fibres	15	A
61071910	Men's	10	A
61071920	Boys'	15	A
61072100	Of cotton	10	A
61072200	Of man-made fibres	15	A
61072900	Of other textile materials	15	A
61079100	Of cotton	15	A
61079910	Of man-made fibres	15	A
61079990	Other	15	A
61081100	Of man-made fibres	15	A
61081900	Of other textile materials	15	A
61082100	Of cotton	15	A
61082200	Of man-made fibres	15	A
61082910	Women's	10	A
61082920	Girls'	15	A
61083110	Women's	10	A
61083120	Girls'	15	A
61083200	Of man-made fibres	15	A
61083900	Of other textile materials	10	A
61089100	Of cotton	15	A
61089200	Of man-made fibres	15	A
61089900	Of other textile materials	15	A
61091000	Of cotton	10	A
61099000	Of other textile materials	10	A
61101100	Of wool	10	A
61101200	Of Kashmir (cashmere) goats	10	A

HS 2015	Description	Base Rate	Staging Category
61101900	Other	10	A
61102000	Of cotton	10	A
61103000	Of man-made fibers	10	A
61109000	Of other textile materials	10	A
61112010	Cotton shirts of up to size 4t	15	A
61112090	Other	10	A
61113010	Shirts up to size 4t	15	A
61113090	Other	10	A
61119010	Shirts up to size 4t	15	A
61119090	Other	10	A
61121100	Of cotton	10	A
61121200	Of synthetic fibres	10	A
61121900	Of other textile materials	10	A
61122000	Overalls and ski suits	10	A
61123100	Of synthetic fibres	10	A
61123900	Of other textile materials	10	A
61124100	Of synthetic fibres	10	A
61124900	Of other textile materials	10	A
61130000	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	10	A
61142000	Of cotton	10	A
61143000	Of man-made fibres	10	A
61149000	Of other textile materials	10	A
61151010	Stockings for varicose veins	15	A
61151090	Other	15	A
61152110	Leotards and other hosiery for dancing	10	A
61152190	Other	15	A
61152210	Leotards and other hosiery for dancing	10	A
61152290	Other	15	A
61152910	Leotards and other hosiery for dancing	10	A
61152990	Other	10	A
61153000	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	15	A
61159400	Of wool or fine animal hair	15	A
61159500	Of cotton	10	A
61159600	Of synthetic fibres:	15	A
61159900	Of other textile materials	15	A
61161000	Impregnated, coated or covered with plastic or rubber	10	A
61169100	Of wool or fine animal hair	10	A

HS 2015	Description	Base Rate	Staging Category
61169200	Of cotton	10	A
61169300	Of synthetic fibers	10	A
61169900	Of other textile materials	10	A
61171000	Shawls, scarves, mufflers, mantillas, veils and the like	15	A
61178010	Waistbands, belts and bandoliers	10	A
61178091	Impregnated, coated or covered with rubber or combined with rubber threads	15	A
61178092	Ties an similar ties	10	A
61178099	Other	15	A
61179000	Parts	15	A
62011100	Of wool or fine animal hair	10	A
62011200	Of cotton	10	A
62011300	Of man-made fibres	10	A
62011900	Of other textile materials	10	A
62019100	Of wool or fine animal hair	10	A
62019200	Of cotton	10	A
62019300	Of man-made fibres	10	A
62019900	Of other textile materials	10	A
62021100	Of wool or fine animal hair	10	A
62021200	Of cotton	10	A
62021300	Of man-made fibres	10	A
62021900	Of other textile materials	10	A
62029100	Of wool or fine animal hair	10	A
62029200	Of cotton	10	A
62029300	Of man-made fibres	10	A
62029900	Of other textile materials	10	A
62031100	Of wool or fine animal hair	10	A
62031200	Of synthetic fibers	10	A
62031900	Of other textile materials	10	A
62032200	Of cotton	10	A
62032300	Of synthetic fibers	10	A
62032910	Of wool or fine animal hair	10	A
62032990	Other	10	A
62033110	Camisillas, guayaberas and other shirts	15	A
62033190	Other	10	A
62033210	Camisillas, guayaberas and other shirts	10	A
62033290	Other	10	A
62033310	Camisillas, guayaberas and other shirts	15	A
62033390	Other	10	A

HS 2015	Description	Base Rate	Staging Category
62033910	Camisillas, guayaberas and other shirts	15	A
62033990	Other	10	A
62034111	Men's, without bib or brace	10	A
62034112	Boys', without bib or brace	10	A
62034113	With bib and brace	10	A
62034121	Men's' without bib and brace, of a cif value exceeding b/ 100.00 per dozen	10	A
62034122	Men's' without bib and brace, of a cif value not exceeding b/ 100.00 per dozen	10	A
62034123	Boys', without bib or brace	15	A
62034124	With bib and brace	10	A
62034211	School uniforms for physical education	15	A
62034212	Other, for school uniforms	15	A
62034213	Other, boys', without bib or brace	10	A
62034214	With bib and brace	10	A
62034219	Other	10	A
62034221	School uniforms up to size 18	10	A
62034222	Men's' without bib and brace, of a cif value exceeding b/ 100.00 per dozen	10	A
62034223	Men's' without bib and brace, of a cif value not exceeding b/ 100.00 per dozen	10	A
62034224	Boys', without bib or brace	10	A
62034225	With bib and brace	10	A
62034311	School uniforms for physical education	15	A
62034312	Other, for school uniforms	15	A
62034313	Other, boys', without bib or brace	10	A
62034314	With bib and brace	10	A
62034319	Other	10	A
62034321	School uniforms up to size 18	10	A
62034322	Men's' without bib and brace, of a cif value exceeding b/ 100.00 per dozen	10	A
62034323	Men's' without bib and brace, of a cif value not exceeding b/ 100.00 per dozen	10	A
62034324	Boys', without bib or brace	10	A
62034325	With bib and brace	10	A
62034911	School uniforms for physical education	15	A
62034912	Other, for school uniforms	15	A
62034913	Other, boys', without bib or brace	10	A
62034914	With bib and brace	10	A

HS 2015	Description	Base Rate	Staging Category
62034919	Other	10	A
62034921	School uniforms up to size 18	15	A
62034922	Men's' without bib and brace, of a cif value exceeding b/ 100.00 per dozen	10	A
62034923	Men's' without bib and brace, of a cif value not exceeding b/ 100.00 per dozen	10	A
62034924	Boys', without bib or brace	10	A
62034925	With bib and brace	10	A
62041100	Of wool or fine animal hair	15	A
62041210	Women's	10	A
62041221	Up to size 6x	10	A
62041229	Other	10	A
62041310	Women's	15	A
62041321	Up to size 6x	10	A
62041329	Other	10	A
62041910	Women's	10	A
62041921	Up to size 6x	10	A
62041929	Other	10	A
62042111	With breeches or shorts	10	A
62042119	Other	15	A
62042121	With skirt or divided skirt, up to size 6x, of a cif value exceeding b/96.00 per dozen	15	A
62042122	With skirt or divided skirt, up to size 6x, of a cif value not exceeding b/96.00 per dozen	15	A
62042123	Other, with skirt or divided skirt	15	A
62042124	With breeches or shorts	10	A
62042125	With trousers, of a cif value exceeding b/. 108.00 per dozen	15	A
62042126	With trousers, of a cif value not exceeding b/. 108.00 per dozen	15	A
62042211	With breeches or shorts	10	A
62042219	Other	10	A
62042221	With skirt or divided skirt, up to size 6x, of a cif value exceeding b/96.00 per dozen	10	A
62042222	With skirt or divided skirt, up to size 6x, of a cif value not exceeding b/96.00 per dozen	10	A
62042223	Other, with skirt or divided skirt	10	A
62042224	With breeches or shorts	10	A
62042225	With trousers, of a cif value exceeding b/. 108.00 per dozen	15	A

HS 2015	Description	Base Rate	Staging Category
62042226	With trousers, of a cif value not exceeding b/. 108.00 per dozen	10	A
62042311	With breeches or shorts	10	A
62042319	Other	10	A
62042321	With skirt or divided skirt, up to size 6x, of a cif value exceeding b/96.00 per dozen	10	A
62042322	With skirt or divided skirt, up to size 6x, of a cif value not exceeding b/96.00 per dozen	10	A
62042323	Other, with skirt or divided skirt	10	A
62042324	With breeches or shorts	10	A
62042325	With trousers, of a cif value exceeding b/. 108.00 per dozen	15	A
62042326	With trousers, of a cif value not exceeding b/. 108.00 per dozen	10	A
62042911	With breeches or shorts	10	A
62042919	Other	10	A
62042921	With skirt or divided skirt, up to size 6x, of a cif value exceeding b/96.00 per dozen	10	A
62042922	With skirt or divided skirt, up to size 6x, of a cif value not exceeding b/96.00 per dozen	10	A
62042923	Other, with skirt or divided skirt	10	A
62042924	With breeches or shorts	10	A
62042925	With trousers, of a cif value exceeding b/. 108.00 per dozen	15	A
62042926	With trousers, of a cif value not exceeding b/. 108.00 per dozen	10	A
62043100	Of wool or fine animal hair	5	A
62043200	Of cotton	5	A
62043300	Of synthetic fibres	5	A
62043900	Of other textile materials	5	A
62044110	Women's	15	A
62044121	Up to size 6x	10	A
62044129	Other	10	A
62044210	Women's	10	A
62044221	Up to size 6x	10	A
62044229	Other	10	A
62044310	Women's	10	A
62044321	Up to size 6x	10	A
62044329	Other	10	A
62044410	Women's	15	A

HS 2015	Description	Base Rate	Staging Category
62044421	Up to size 6x	15	A
62044429	Other	10	A
62044910	Women's	10	A
62044921	Up to size 6x	10	A
62044929	Other	10	A
62045100	Of wool or fine animal hair	15	A
62045210	School uniforms up to size 18	10	A
62045220	Other, women's	10	A
62045230	Other, girls', up to size 6x	10	A
62045290	Other	10	A
62045310	School uniforms up to size 18	10	A
62045320	Other, women's	10	A
62045330	Other, girls', up to size 6x	10	A
62045390	Other	10	A
62045910	School uniforms up to size 18	15	A
62045920	Other, women's	10	A
62045930	Other, girls', up to size 6x	10	A
62045990	Other	10	A
62046100	Of wool or fine animal hair	10	A
62046211	School uniforms for physical education	10	A
62046212	Other, with bib and brace	10	A
62046219	Other	10	A
62046221	Girls', up to size 16, without bib and brace, of denim	10	A
62046222	With bib and brace	10	A
62046229	Other	10	A
62046311	School uniforms for physical education	10	A
62046312	Other, with bib and brace	10	A
62046319	Other	10	A
62046321	Girls', up to size 16, without bib and brace, of denim	10	A
62046322	Other, with bib and brace	10	A
62046329	Other	10	A
62046911	School uniforms for physical education	15	A
62046912	Other, with bib and brace	10	A
62046919	Other	10	A
62046921	Girls', up to size 16, without bib and brace, of denim	10	A
62046922	Other, with bib and brace	10	A
62046929	Other	10	A
62052011	Of a cif value of less than b/66.00 per dozen	10	A
62052019	Other	10	A

HS 2015	Description	Base Rate	Staging Category
62052021	For school uniforms	10	A
62052029	Other	15	A
62053011	Of a cif value of less than b/66.00 per dozen	10	A
62053019	Other	15	A
62053021	For school uniforms	10	A
62053029	Other	10	A
62059011	Of a cif value of less than b/66.00 per dozen	10	A
62059012	Of silk or silk waste, of a cif value of b/66.00 per dozen or more	15	A
62059019	Other	10	A
62059021	For school uniforms	10	A
62059029	Other	10	A
62061010	Women's	15	A
62061020	Girls'	10	A
62062010	Women's	15	A
62062020	Girls'	10	A
62063010	Women's	10	A
62063020	For school uniforms up to size 16	15	A
62063090	Other, girls'	10	A
62064010	Women's	10	A
62064020	For school uniforms up to size 16	15	A
62064090	Other, girls'	10	A
62069010	Women's	10	A
62069020	For school uniforms up to size 16	15	A
62069090	Other, girls'	10	A
62071100	Of cotton	10	A
62071900	Of other textile materials	10	A
62072100	Of cotton	10	A
62072210	Men's	15	A
62072220	Boys'	10	A
62072900	Of other textile materials	10	A
62079110	Dressing gowns, bathrobes and similar articles	15	A
62079121	White, not printed	10	A
62079129	Other	10	A
62079190	Other	15	A
62079910	Dressing gowns, bathrobes and similar articles	10	A
62079921	White, not printed	10	A
62079929	Other	10	A
62079990	Other	15	A

HS 2015	Description	Base Rate	Staging Category
62081110	Women's	15	A
62081120	Girls'	10	A
62081910	Women's	10	A
62081920	Girls'	10	A
62082100	Of cotton	10	A
62082200	Of man-made fibers	10	A
62082900	Of other textile materials	10	A
62089100	Of cotton	10	A
62089200	Of man-made fibers	10	A
62089900	Of other textile materials	10	A
62092000	Of cotton	5	A
62093000	Of synthetic fibres	10	A
62099010	Of wool or fine animal hair	10	A
62099090	Other	10	A
62101010	Disposable sterilised overalls	10	A
62101090	Other	10	A
62102000	Other garments, of the type described in subheadings 6201.11 to 6201.19	10	A
62103000	Other garments, of the type described in subheadings 6202.11 to 6202.19	10	A
62104000	Other men's or boys' garments	10	A
62105000	Other women's or girls' garments	10	A
62111100	Men's or boys'	10	A
62111200	Women's or girls'	10	A
62112000	Overalls and ski suits	10	A
62113210	Aprons and smock-overalls for medical and surgical uses	5	A
62113290	Other	10	A
62113310	Aprons and smock-overalls for medical and surgical uses	5	A
62113390	Other	10	A
62113910	Aprons and smock-overalls for medical and surgical uses	5	A
62113990	Other	10	A
62114210	Aprons and smock-overalls for medical and surgical uses	5	A
62114290	Other	10	A
62114310	Aprons and smock-overalls for medical and surgical uses	5	A

HS 2015	Description	Base Rate	Staging Category
62114390	Other	10	A
62114910	Aprons and smock-overalls for medical and surgical uses	5	A
62114990	Other	10	A
62121000	Brassieres	10	A
62122000	Girdles and panty-girdles:	10	A
62123000	Corselettes	10	A
62129010	Braces, suspenders and garters	10	A
62129020	Waistbands	0	A
62129090	Other	15	A
62132000	Of cotton	10	A
62139000	Of other textile materials	10	A
62141000	Of silk or silk waste	10	A
62142000	Of wool or fine animal hair	10	A
62143000	Of synthetic fibres	10	A
62144000	Of artificial fibres	10	A
62149000	Of other textile materials	10	A
62151000	Of silk or silk waste	10	A
62152000	Of man-made fibres	10	A
62159000	Of other textile materials	10	A
62160010	For workers	2.5	A
62160090	Other	10	A
62171010	Belts and bandoliers	0	A
62171020	Dress shields and shoulder pads	0	A
62171031	Stockings, tights and similar articles	10	A
62171039	Other	10	A
62171040	Collars, fronts and cuffs	0	A
62171090	Other	15	A
62179000	Parts	15	A
63011000	Electric blankets	10	A
63012000	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	10	A
63013000	Blankets (other than electric blankets) of cotton	10	A
63014000	Blankets (other than electric blankets) of synthetic fibres	10	A
63019000	Other blankets and travelling rugs	10	A
63021000	Bed linen, knitted or crocheted	10	A
63022100	Of cotton	10	A
63022200	Of man-made fibers	10	A

HS 2015	Description	Base Rate	Staging Category
63022900	Of other textile materials	10	A
63023110	Sheets and covers, other than bedcovers	10	A
63023120	Pillow cases and pillow covers and similar articles	5	A
63023130	Bedspreads	10	A
63023140	Sets of double bed sheets (4 piece)	10	A
63023150	Sets of ¾ size sheets (3 piece)	10	A
63023160	Other sets of sheets	10	A
63023190	Other	10	A
63023200	Of man-made fibers	10	A
63023900	Of other textile materials	10	A
63024000	Table linen, knitted or crocheted	15	A
63025100	Of cotton	10	A
63025300	Of man-made fibres	10	A
63025910	Of linen	10	A
63025990	Other	10	A
63026000	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	10	A
63029110	Of toilet:	5	A
63029120	Kitchen linen	10	A
63029300	Of man-made fibers	10	A
63029910	Of linen	10	A
63029990	Other	10	A
63031200	Of synthetic fibres	15	A
63031910	Of cotton	15	A
63031990	Other	15	A
63039100	Of cotton	15	A
63039200	Of synthetic fibres	15	A
63039900	Of other textile materials	10	A
63041100	Knitted or crocheted	15	A
63041900	Other	10	A
63049110	Mosquito nets	10	A
63049120	Table cloths	10	A
63049190	Other	15	A
63049210	Mosquito nets	10	A
63049220	Table cloths	10	A
63049290	Other	15	A
63049310	Mosquito nets	10	A
63049320	Table cloths	10	A
63049390	Other	15	A

HS 2015	Description	Base Rate	Staging Category
63049910	Mosquito nets	10	A
63049920	Table cloths	10	A
63049990	Other	15	A
63051000	Of jute or of other textile bast fibers of heading 53.03	15	A
63052000	Of cotton	15	A
63053200	Flexible intermediate bulk containers	15	A
63053300	Other, of polyethylene or polypropylene strip or the like	15	A
63053900	Other	15	A
63059000	Of other textile materials	15	A
63061200	Of synthetic fibres	10	A
63061910	Of Cotton	10	A
63061990	Other	10	A
63062200	Of synthetic fibres	10	A
63062910	Of cotton	10	A
63062990	Other	10	A
63063010	Of synthetic fibers	10	A
63063090	Of other textile materials	10	A
63064000	Pneumatic mattresses	10	A
63069010	Of cotton	15	A
63069090	Of other textile materials	15	A
63071010	Of nonwovens	0	A
63071090	Other	10	A
63072000	Life-jackets and life-belts	15	A
63079010	Flags and similar articles	10	A
63079021	Motor vehicle covers	10	A
63079022	Canvas garment-bags	10	A
63079023	Vehicle seat covers	15	A
63079024	Covers for rackets, golf clubs, umbrellas and sun umbrellas	15	A
63079029	Other	15	A
63079030	Boot, shoe, corset laces and the like, with fitted ends	15	A
63079040	Cushions and pincushions	10	A
63079050	Textile coffee filters	15	A
63079091	Other, of nonwovens	15	A
63079099	Other	10	A
63080000	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale:	15	A

HS 2015	Description	Base Rate	Staging Category
63090010	Footwear	10	A
63090090	Other	10	A
63101000	Sorted	5	A
63109010	With a polyester content of 80% or more by weight	5	A
63109020	Containing acrylic fiber by weight 80% or more	5	A
63109090	Other	5	A
64011010	Covering the ankle	10	E
64011090	Other	15	E
64019200	Covering the ankle but not covering the knee	10	E
64019910	Over-shoes	15	E
64019920	Sports footwear	5	E
64019990	Other	15	E
64021200	Ski-boots, cross-country ski footwear and snowboard boots	5	A
64021900	Other	5	E
64022010	Slippers and sandals, with soles of spongy or cellular material and with upper stripes which pass over the instep and encircle the big toe	10	E
64022020	Other, with outer soles of cellular material	5	E
64022090	Other	15	E
64029110	Sports footwear and dancing shoes	5	E
64029120	Indoor footwear	15	E
64029191	Infants' footwear	10	E
64029192	Boys' or girls' footwear, of a cif value not exceeding b/ 20.00 per pair	10	E
64029193	Boys' or girls' footwear, of a cif value exceeding b/20.00 per pair	10	E
64029194	Women's footwear, of a cif value not exceeding b/30.00 per pair	10	E
64029195	Women's' footwear, of a cif value exceeding b/30.00 per pair	5	E
64029196	Men's footwear, of a cif value not exceeding b/30.00 per pair	10	E
64029197	Men's' footwear, of a cif value exceeding b/30.00 per pair	5	E
64029910	Sports footwear and dancing shoes	5	E
64029921	With outer soles of cellular material, and uppers which consist of straps across the instep and around the big toe	10	E
64029922	Other, with outer soles of cellular material	5	E

HS 2015	Description	Base Rate	Staging Category
64029929	Other	15	E
64029931	With outer soles of cellular material, and uppers which consist of straps across the instep and around the big toe	10	E
64029932	Other, with outer soles of cellular material	5	E
64029933	Other, of a cif value not exceeding b/10.00 per pair	10	E
64029934	Other, of a cif value exceeding b/10.00 per pair	10	E
64029991	Infants' footwear	10	E
64029992	Indoor footwear	10	E
64029993	Boys' or girls' footwear, of a cif value exceeding b/20.00 per pair	15	E
64029994	Women's footwear, of a cif value not exceeding b/30.00 per pair	10	E
64029995	Women's' footwear, of a cif value exceeding b/30.00 per pair	5	E
64029996	Men's footwear, of a cif value not exceeding b/30.00 per pair	10	E
64029997	Men's' footwear, of a cif value exceeding b/30.00 per pair	5	E
64031200	Ski-boots, cross-country ski footwear and snowboard boots	5	A
64031900	Other	5	E
64032000	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	15	E
64034010	Of a cif value not exceeding b/30.00 per pair	10	E
64034020	Of a cif value exceeding b/30.00 per pair	5	E
64035110	Infants' footwear	15	E
64035120	Indoor footwear	10	E
64035130	Boys' or girls' footwear, of a cif value exceeding b/20.00 per pair	15	E
64035140	Women's footwear, of a cif value not exceeding b/30.00 per pair	10	E
64035150	Women's' footwear, of a cif value exceeding b/30.00 per pair	5	E
64035160	Men's footwear, of a cif value not exceeding b/30.00 per pair	15	E
64035170	Men's' footwear, of a cif value exceeding b/30.00 per pair	5	E
64035910	Dancing shoes	5	E

HS 2015	Description	Base Rate	Staging Category
64035920	Indoor footwear	15	E
64035991	Infants' footwear	15	E
64035992	Boys' or girls' footwear, of a cif value not exceeding b/ 20.00 per pair	10	E
64035993	Boys' or girls' footwear, of a cif value exceeding b/20.00 per pair	15	E
64035994	Women's footwear, of a cif value not exceeding b/30.00 per pair	10	E
64035995	Women's' footwear, of a cif value exceeding b/30.00 per pair	5	E
64035996	Men's footwear, of a cif value not exceeding b/30.00 per pair	10	E
64035997	Men's' footwear, of a cif value exceeding b/30.00 per pair	5	E
64039110	Sports footwear and dancing shoes	5	E
64039120	Indoor footwear	10	E
64039191	Infants' footwear	15	E
64039192	Boys' or girls' footwear, of a cif value not exceeding b/ 20.00 per pair	10	E
64039193	Boys' or girls' footwear, of a cif value exceeding b/20.00 per pair	15	E
64039194	Women's footwear, of a cif value not exceeding b/30.00 per pair	10	E
64039195	Women's' footwear, of a cif value exceeding b/30.00 per pair	5	E
64039196	Men's footwear, of a cif value not exceeding b/30.00 per pair	10	E
64039197	Men's' footwear, of a cif value exceeding b/30.00 per pair	5	E
64039198	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	15	E
64039910	Sports footwear and dancing shoes	5	E
64039920	Indoor footwear	10	E
64039991	Infants' footwear	15	E
64039992	Boys' or girls' footwear, of a cif value not exceeding b/ 20.00 per pair	10	E
64039993	Boys' or girls' footwear, of a cif value exceeding b/20.00 per pair	15	E
64039994	Women's footwear, of a cif value not exceeding b/30.00 per pair	10	E

HS 2015	Description	Base Rate	Staging Category
64039995	Women's' footwear, of a cif value exceeding b/30.00 per pair	5	E
64039996	Men's footwear, of a cif value not exceeding b/30.00 per pair	10	E
64039997	Men's' footwear, of a cif value exceeding b/30.00 per pair	5	E
64039998	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	15	E
64041100	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	5	E
64041910	Dancing shoes	5	E
64041921	With outer soles of cellular material, and uppers which consist of straps across the instep and around the big toe	10	E
64041922	Other, with outer soles of cellular material	5	E
64041929	Other	10	E
64041931	With outer soles of cellular material, and uppers which consist of straps across the instep and around the big toe	10	E
64041932	Other, with outer soles of cellular material	5	E
64041933	Other, of a cif value not exceeding b/10.00 per pair	10	E
64041934	Other, of a cif value exceeding b/10.00 per pair	10	E
64041991	Infants' footwear	10	E
64041992	Boys' or girls' footwear, of a cif value not exceeding b/ 20.00 per pair	10	E
64041993	Boys' or girls' footwear, of a cif value exceeding b/20.00 per pair	10	E
64041994	Women's footwear, of a cif value not exceeding b/30.00 per pair	15	E
64041995	Women's' footwear, of a cif value exceeding b/30.00 per pair	5	E
64041996	Men's footwear, of a cif value not exceeding b/30.00 per pair	15	E
64041997	Men's' footwear, of a cif value exceeding b/30.00 per pair	5	E
64042010	Sports footwear and dancing shoes	5	E
64042020	Indoor footwear	10	E
64042091	Infants' footwear	15	E
64042092	Boys' or girls' footwear, of a cif value not exceeding b/ 20.00 per pair	15	E

HS 2015	Description	Base Rate	Staging Category
64042093	Boys' or girls' footwear, of a cif value exceeding b/20.00 per pair	10	E
64042094	Women's footwear, of a cif value not exceeding b/30.00 per pair	10	E
64042095	Women's' footwear, of a cif value exceeding b/30.00 per pair	5	E
64042096	Men's footwear, of a cif value not exceeding b/30.00 per pair	15	E
64042097	Men's' footwear, of a cif value exceeding b/30.00 per pair	5	E
64051000	With uppers of leather or composition leather	15	E
64052000	With uppers of textile materials	15	E
64059000	Other	15	E
64061010	Toe caps	0	A
64061090	Other	0	A
64062000	Outer soles and heels, of rubber or plastics	0	A
64069011	Soles and heels	0	A
64069012	Cambrillones birch, formed the basis of pressure and heat	0	A
64069019	Other	0	A
64069091	Outer soles and heels, except rubber, plastic or wood	0	A
64069092	Insoles, heel cushions and similar articles, removable	0	A
64069099	Other	0	A
65010000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	15	C
65020000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor made with brims, nor lined, nor trimmed:	15	C
65040010	Straw hats and imitation-straw hats	15	C
65040020	Peaked caps, with commercial advertising	15	C
65040090	Other	10	C
65050010	Hair-nets	15	C
65050020	Hats	15	C
65050031	Without printing or design, of the type used with uniforms	15	C
65050032	With printed commercial advertisement	15	C
65050033	With design or printed material, embroidered, under international licences	10	C
65050039	Other	10	C

HS 2015	Description	Base Rate	Staging Category
65050090	Other	10	C
65061010	Of plastics, whether or not reinforced with glass fibers or other materials	10	C
65061090	Other	10	C
65069110	Hats	15	C
65069120	Swimming caps	10	C
65069130	Caps, other than swimming caps, and peaked caps, with commercial advertising	15	C
65069190	Other	15	C
65069910	Hats	15	C
65069920	Peaked caps, with commercial advertising	15	C
65069990	Other	10	C
65070000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	15	C
66011000	Garden or similar umbrellas	10	A
66019110	Beach, patio and swimming pool parasols	15	A
66019120	Other parasols and sun umbrellas	10	A
66019190	Other	10	A
66019910	Beach, patio and swimming pool parasols	10	A
66019920	Other parasols and sun umbrellas	5	A
66019990	Other	10	A
66020000	Sticks, seat-sticks, whips, riding crops and similar articles	15	A
66032000	Umbrella frames, including frames mounted on shafts (sticks)	0	A
66039010	For umbrellas and sun umbrellas	0	A
66039090	Other	15	A
67010000	Skins and other parts of birds, with their feathers or down; feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes)	15	C
67021000	Of plastic	10	C
67029000	Of other materials	10	C
67030010	Man-made textile materials, prepared for use in making dolls' hair	15	A
67030090	Other	15	C
67041100	Complete wigs	15	C
67041900	Other	15	C
67042000	Of human hair	15	C
67049000	Of other materials	15	C

HS 2015	Description	Base Rate	Staging Category
68010000	Setts, curbstones and flagstones, of natural stone (except slate)	10	E
68021000	Tiles, cubes and similar articles, whether shapes other than square or rectangular, the largest surface area which can be inscribed in a square underside to 7 cm; granules, chippings (fragments) and dust, artificially colored	15	E
68022100	Marble, travertine and alabaster	10	E
68022311	Flagstones, tiles, cubes, roofing tiles and bricks	10	E
68022319	Other	15	E
68022390	Other	15	E
68022911	Flagstones, tiles, cubes, roofing tiles and bricks	10	C
68022919	Other	15	E
68022990	Other	15	E
68029111	Images for worship	10	E
68029119	Other	10	E
68029121	Sinks, wash-basins and bathtubs	10	E
68029122	Soap dishes, towel rails, toilet paper holders and other sanitary ware	10	E
68029129	Other	15	E
68029190	Other	15	E
68029211	Images for worship	15	E
68029219	Other	10	E
68029221	Sinks, wash-basins and bathtubs	10	E
68029222	Soap dishes, towel rails, toilet paper holders and other sanitary ware	10	E
68029229	Other	15	E
68029290	Other	15	E
68029311	Images for worship	15	E
68029319	Other	10	E
68029321	Sinks, wash-basins and bathtubs	10	E
68029322	Soap dishes, towel rails, toilet paper holders and other sanitary ware	10	E
68029329	Other	15	E
68029390	Other	15	E
68029911	Images for worship	15	C
68029919	Other	10	E
68029921	Sinks, wash-basins and bathtubs	10	E
68029922	Soap dishes, towel rails, toilet paper holders and other sanitary ware	10	E

HS 2015	Description	Base Rate	Staging Category
68029929	Other	15	E
68029990	Other	15	E
68030010	Flagstones, tiles and other builders' wares	10	E
68030020	Sinks, wash-basins and bathtubs	10	E
68030090	Other	15	E
68041000	Millstones and grindstones for milling, grinding or pulping	3	A
68042100	Of agglomerated synthetic or natural diamond	3	A
68042200	Of other agglomerated abrasives or of ceramics	3	A
68042300	Of natural stone	3	A
68043000	Hand sharpening or polishing stones	3	A
68051000	On a base of woven textile fabric only	0	A
68052010	Abrasive paper for wood and waterproof abrasive paper, other than discs	0	A
68052090	Other	0	A
68053000	On a base of other materials	0	A
68061000	Slag wool, rock wool and similar mineral wool (including intermixtures thereof), in bulk, sheets or rolls	0	A
68062000	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	0	A
68069000	Other	10	A
68071010	On a backing of glass fibre	10	E
68071090	Other	10	E
68079010	On a backing of glass fibre	2.5	E
68079090	Other	5	E
68080010	Panels, boards, tiles and the like	10	E
68080090	Other	10	E
68091100	Faced or reinforced with paper or paperboard only	10	E
68091900	Other	10	G
68099010	Statuettes and other ornamental articles	10	G
68099020	Builders' wares	10	G
68099090	Other	5	C
68101100	Building blocks and bricks	10	G
68101900	Other	10	G
68109100	Prefabricated structural components for building or civil engineering	10	G
68109900	Other	15	G

HS 2015	Description	Base Rate	Staging Category
68114010	Corrugated sheets, other sheets, panels, tiles and similar articles	10	G
68114020	Tubes, pipes and tube or pipe fittings	15	G
68114091	Other articles for building or civil engineering	10	G
68114099	Other	15	G
68118100	Corrugated sheets	10	G
68118200	Other sheets, panels, tiles and similar articles	10	E
68118911	Blocks and bricks	10	G
68118919	Other	10	G
68118990	Other	15	G
68128010	Clothing, clothing accessories, footwear and headgear	15	E
68128020	Paper, millboard and felt	15	A
68128030	Compressed fiber jointing, in sheets or rolls	15	A
68128091	Fabricated crocidolite fibers; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate	15	A
68128092	Yarn and thread	15	A
68128093	Cords and string, whether or not plaited	15	A
68128094	Fabrics, whether or not knitted or crocheted	15	E
68128099	Other	15	E
68129110	Articles of apparel and clothing accessories	15	E
68129120	Gloves	10	E
68129130	Hats and headgear	15	E
68129140	Gaiters	15	E
68129190	Other	15	E
68129200	Paper, millboard and felt	15	A
68129300	Compressed asbestos fibre jointing, in sheets or rolls	0	A
68129910	Tubes, pipes, profiles, rods, flagstones and tiles	10	E
68129920	Curtains, sheets and mattresses	10	E
68129930	Soles and heels	10	E
68129940	Gaskets, washers and other seals, diaphragms	0	A
68129991	Fabricated asbestos fibres; mixtures with a basis of asbestos and magnesium carbonate;	0	A
68129992	Yarn and thread	0	A
68129993	Cords and string, whether or not plaited	0	A
68129994	Fabrics, whether or not knitted or crocheted	0	A
68129999	Other	15	E
68132010	Brake linings and pads	0	A
68132090	Other	0	A

HS 2015	Description	Base Rate	Staging Category
68138100	Brake linings and pads	0	A
68138900	Other	0	A
68141000	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	0	A
68149000	Other	15	E
68151000	Non-electrical articles of graphite or other carbon	15	A
68152000	Articles of peat	15	A
68159100	Containing magnesite, dolomite or chromite	15	A
68159900	Other	10	A
69010000	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example: kieselguhr, tripolite or diatomite) or of similar siliceous earths	10	A
69021000	Containing by weight, singly or together, more than 50 % of the elements Mg (magnesium), Ca (calcium) or Cr (chromium), expressed as MgO (magnesium oxide), CaO (calcium oxide) or Cr ₂ O ₃ (chromium oxide)	3	A
69022000	Containing, by weight, more than 50% of alumina (al ₂ o ₃), of silica (sio ₂) or of a mixture or compound of these products	3	A
69029000	Other	3	A
69031010	Nozzles for ships and boats	5	A
69031090	Other	15	A
69032010	Nozzles for ships and boats	5	A
69032090	Other	15	A
69039010	Nozzles for ships and boats	5	A
69039090	Other	15	A
69041000	Building bricks	10	E
69049000	Other	10	E
69051000	Roofing tiles	10	E
69059000	Other	15	E
69060000	Ceramic pipes, conduits, guttering and pipe fittings	10	E
69071000	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	10	G
69079000	Other	10	G

HS 2015	Description	Base Rate	Staging Category
69081000	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	10	E
69089000	Other	10	E
69091100	Of porcelain or china	3	A
69091200	Articles having a hardness equivalent to 9 or more on the mohs scale	3	A
69091910	Of earthenware	15	A
69091990	Other	3	A
69099000	Other	15	C
69101000	Of porcelain or china	10	E
69109000	Other	10	E
69111000	Tableware and kitchenware	5	E
69119000	Other	10	E
69120011	Of earthenware	10	E
69120019	Other	10	E
69120020	Accessories for sanitary fixtures for fitting to walls or for building in	10	E
69120090	Other	15	E
69131000	Of porcelain or china	10	E
69139000	Other	10	E
69141000	Of porcelain or china	15	E
69149000	Other	15	E
70010000	Cullet and other waste and scrap of glass; glass in the mass	10	A
70021000	Balls	0	A
70022000	Rods	10	A
70023100	Of fused quartz or other fused silica	10	A
70023200	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per kelvin within a temperature range of 0 °c to 300 °c	10	A
70023900	Other	10	A
70031211	Slatted	10	A
70031212	Other, opacified or translucent	10	A
70031219	Other	0	A
70031290	Other	10	A
70031910	Slatted	10	A
70031920	Other, sheets, of rectangular (including square) shape	0	A

HS 2015	Description	Base Rate	Staging Category
70031990	Other	10	A
70032000	Wired sheets	10	A
70033000	Profiles	10	A
70042011	Slatted	0	A
70042019	Other	0	A
70042090	Other	10	A
70049011	Slatted	0	A
70049019	Other	0	A
70049090	Other	10	A
70051011	Slatted	10	A
70051019	Other	0	A
70051090	Other	10	A
70052111	Slatted	10	A
70052119	Other	0	A
70052190	Other	10	A
70052911	Slatted	10	A
70052919	Other	0	A
70052990	Other	10	A
70053000	Wired glass	10	A
70060000	Glass of headings 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	10	E
70071100	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	10	A
70071900	Other	0	A
70072110	Flat	10	E
70072190	Other	10	E
70072900	Other	10	E
70080010	Translucent	5	E
70080090	Other	15	E
70091000	Rear-view mirrors for vehicles	10	A
70099110	Plates and sheets, unprocessed and not combined with other materials:	10	E
70099190	Other	15	E
70099210	Portable mirrors for toilet or table use or hand-held	10	E
70099220	Curved mirrors (concave or convex)	15	E
70099290	Other	10	E
70101000	Ampoules	0	A
70102000	Stoppers, lids and other closures	10	A

HS 2015	Description	Base Rate	Staging Category
70109011	Cut, polished or frosted, sheathed or covered with other materials	15	E
70109012	Other, of types manufactured in the country (with a capacity of more than 30 c.c. and weighing more than 50 grams)	15	E
70109019	Other	0	A
70109021	Cut, polished or frosted, sheathed or covered with other materials	15	E
70109022	Other, of types manufactured in the country (with a capacity of more than 30 c.c. and weighing more than 50 grams)	15	E
70109023	Candle holder (of the candle glass kind)	0	A
70109029	Other	0	A
70109031	Cut, polished or frosted, sheathed or covered with other materials	15	E
70109032	Other, of types manufactured in the country (with a capacity of more than 30 c.c. and weighing more than 50 grams)	15	E
70109033	For colognes	0	A
70109039	Other	0	A
70109091	Cut, polished or frosted, sheathed or covered with other materials	15	E
70109092	Other, of types manufactured in the country (with a capacity of more than 30 c.c. and weighing more than 50 grams)	15	E
70109093	Glass containers of a capacity of 55 to 60 cc for shoe dyes	0	A
70109099	Other	0	A
70111000	For electric lighting	10	A
70112000	For cathode ray tubes	10	A
70119000	Other	10	A
70131010	Tableware or kitchenware articles:	5	E
70131021	Bathroom accessories to be fastened or built in	10	E
70131029	Other	15	E
70131030	Office supplies	15	E
70131090	Other	10	E
70132200	Of lead crystal	10	E
70132800	Other	10	E
70133300	Of lead crystal	10	E
70133710	Bottles	10	G

HS 2015	Description	Base Rate	Staging Category
70133790	Other	5	E
70134100	Of lead crystal	10	E
70134200	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per kelvin within a temperature range of 0 °c to 300 °c	10	E
70134900	Other	15	E
70139100	Of lead crystal	10	E
70139911	Bathroom accessories to be fastened or built in	10	E
70139919	Other	15	E
70139920	Office supplies	15	E
70139990	Other	10	E
70140010	Signalling glassware	0	A
70140020	Optical elements	0	A
70151000	Glasses for corrective spectacles	10	A
70159000	Other	15	A
70161000	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	15	E
70169000	Other	10	C
70171000	Of fused quartz or other fused silica	3	A
70172000	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per kelvin within a temperature range of 0 °c to 300 °c	3	A
70179000	Other	3	A
70181000	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	15	E
70182000	Glass microspheres not exceeding 1mm in diameter	0	A
70189000	Other	15	E
70191100	Chopped strands, of a length of not more than 50 mm	15	A
70191200	Rovings	15	A
70191900	Other	15	A
70193100	Mats	10	A
70193200	Voiles	10	A
70193910	Panels, plates or sheets, of glass fibre, cut to size, coated on one side with plastic, suitable for suspended ceilings	15	A
70193990	Other	0	A
70194000	Woven fabrics of rovings	0	A
70195100	Of a width not exceeding 30 cm	0	A

HS 2015	Description	Base Rate	Staging Category
70195200	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m2, of filaments measuring per single yarn not more than 136 tex	0	A
70195900	Other	0	A
70199000	Other	10	A
70200010	Glass inners for vacuum flasks and the like, having a capacity exceeding 30cc and weighing more than 50 g	15	A
70200020	Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of discs, wafers (" wafers ") semiconductor	0	A
70200090	Other	10	E
71011010	Unwrought	10	C
71011020	Worked	15	C
71012100	Unwrought	10	C
71012200	Worked	15	C
71021000	Unsorted	10	C
71022100	Unworked or simply sawn, cleaved or bruted	10	A
71022900	Other	10	A
71023100	Unworked or simply sawn, cleaved or bruted	10	C
71023900	Other	10	C
71031000	Unworked or simply sawn or roughly shaped	10	C
71039100	Rubies, sapphires and emeralds	10	C
71039900	Other	10	C
71041000	Piezo-electric quartz	10	C
71042000	Other, unworked or simply sawn or roughly shaped	10	C
71049000	Other	10	C
71051000	Of diamonds	10	C
71059000	Other	10	C
71061000	Powder	0	A
71069100	Unwrought	0	A
71069210	Wire, bars and rods, containing stripping agents or additives (silver solder)	0	A
71069290	Other	0	A
71070000	Base metals clad with silver, not further worked than semi-manufactured:	0	A
71081100	Powder	0	A
71081200	Other unwrought forms	0	A
71081300	Other semi-manufactured forms	0	A
71082000	For monetary use	0	A

HS 2015	Description	Base Rate	Staging Category
71090000	Base metals or silver, clad with gold, not further worked than semi-manufactured.	0	A
71101100	Unwrought or in powder form	0	A
71101900	Other	0	A
71102100	Unwrought or in powder form	0	A
71102900	Other	0	A
71103100	Unwrought or in powder form	0	A
71103900	Other	0	A
71104100	Unwrought or in powder form	0	A
71104900	Other	0	A
71110000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	0	A
71123000	Ash containing precious metal or precious-metal compounds	0	A
71129100	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	0	A
71129200	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	0	A
71129900	Other	0	A
71131100	Of silver, whether or not plated or clad with other precious metal	10	A
71131900	Of other precious metal, whether or not plated or clad with precious metal	10	A
71132000	Of base metal clad with precious metal	10	A
71141100	Of silver, whether or not plated or clad with other precious metal	10	A
71141900	Of other precious metal, whether or not plated or clad with precious metal	10	A
71142000	Of base metal clad with precious metal	10	A
71151000	Catalysts in the form of wire cloth or grill, of platinum	10	A
71159000	Other	10	C
71161000	Of natural or cultured pearls	10	C
71162000	Of precious or semi-precious stones (natural, synthetic or reconstructed)	10	C
71171100	Cuff links and studs	15	C
71171900	Other	10	E
71179010	Cuff links and studs and the like of any material other than of base metal	15	E
71179020	Other, made of at least two different materials, without the individual linking devices	10	E

HS 2015	Description	Base Rate	Staging Category
71179031	Of ivory	15	E
71179032	Of tortoise shell	15	E
71179039	Other	15	E
71179041	Of plastics	10	E
71179042	Of wood	15	E
71179043	Of monumental or building stone, other than precious or semi-precious stone	15	E
71179044	Of porcelain or china	10	E
71179045	Of other ceramic materials	15	E
71179046	Of glass	15	E
71179047	Of vegetable carving material, except wood; of other unspecified mineral carving materials	10	E
71179049	Other	10	E
71181000	Coin (other than gold coin), not being legal tender	0	A
71189000	Other	0	A
72011000	Non-alloy pig iron containing by weight 0.5% or less of phosphorus	0	A
72012000	Non-alloy pig iron containing by weight more than 0.5% of phosphorus	0	A
72015000	Alloy pig iron; spiegeleisen	0	A
72021100	Containing by weight more than 2% of carbon	15	A
72021900	Other	15	A
72022100	Containing by weight more than 55% of silicon	15	A
72022900	Other	15	A
72023000	Ferro-silico-manganese	15	A
72024100	Containing by weight more than 4% of carbon	15	A
72024900	Other	15	A
72025000	Ferro-silico-chromium	15	A
72026000	Ferro-nickel	15	A
72027000	Ferro-molybdenum	15	A
72028000	Ferro-tungsten and ferro-silico-tungsten	15	A
72029100	Ferro-titanium and ferro-silico-titanium	15	A
72029200	Ferro-vanadium	15	A
72029300	Ferro-niobium	15	A
72029900	Other	15	A
72031000	Ferrous products obtained by direct reduction of iron ore	15	A
72039000	Other	15	A
72041000	Waste and scrap of cast iron	0	A

HS 2015	Description	Base Rate	Staging Category
72042100	Of stainless steel	0	A
72042900	Other	10	A
72043000	Waste and scrap of tinned iron or steel	0	A
72044100	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	0	A
72044900	Other	10	A
72045000	Scrap ingots	10	A
72051000	Granules	0	A
72052100	Of alloy steel	15	A
72052900	Other	15	A
72061000	Ingots	10	A
72069000	Other	10	A
72071100	Of rectangular or square cross-section, the width measuring less than twice the thickness	0	A
72071200	Other, of rectangular (other than square) cross-section	0	A
72071900	Other	0	A
72072000	Containing by weight 0.25% or more of carbon	0	A
72081000	In coils, not further worked than hot-rolled, with patterns in relief	0	A
72082500	Of a thickness of 4.75 mm or more	0	A
72082600	Of a thickness exceeding 3.5 mm but not exceeding 4.75 mm	10	A
72082700	Of a thickness of less than 3 mm	0	A
72083600	Of a thickness exceeding 10 mm	0	A
72083700	Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	A
72083800	Of a thickness exceeding 3.5 mm but not exceeding 4.75 mm	10	A
72083900	Of a thickness of less than 3 mm	0	A
72084000	Not in coils, not further worked than hot-rolled, with patterns in relief	0	A
72085100	Of a thickness exceeding 10 mm	0	A
72085200	Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	A
72085300	Of a thickness exceeding 3.5 mm but not exceeding 4.75 mm	0	A
72085410	Of a width not exceeding 990 mm, containing by weight 0,42% or more but not exceeding 0,60% of manganese, by weight	0	A
72085490	Other	0	A

HS 2015	Description	Base Rate	Staging Category
72089000	Other	15	E
72091500	Of a thickness of 3 mm or more	0	A
72091600	Of a thickness exceeding 1 mm but less than 3 mm	0	A
72091700	Of a thickness of 0.5 mm or more but not exceeding 1 mm	0	A
72091800	Of a thickness of less than 0.5 mm:	0	A
72092500	Of a thickness of 3 mm or more	0	A
72092600	Of a thickness exceeding 1 mm but less than 3 mm	0	A
72092700	Of a thickness of 0.5 mm or more but not exceeding 1 mm	0	A
72092800	Of a thickness of less than 0.5 mm:	0	A
72099000	Other	0	A
72101100	Of a thickness of 0.5 mm or more:	0	A
72101200	Of a thickness of less than 0.5 mm:	0	A
72102000	Plated or coated with lead, including terne-plate	0	A
72103010	Corrugated	10	A
72103020	Coated with phosphated material	0	A
72103091	In grades 20 to 30, inclusive	0	A
72103099	Other	10	A
72104110	Of a thickness of 0.16 mm or more but not exceeding 2 mm	10	E
72104190	Other	10	E
72104910	Of a thickness of 0.16 mm or more but not exceeding 2 mm	0	A
72104990	Other	0	A
72105000	Plated or coated with chromium oxides or with chromium and chromium oxides	0	A
72106110	Of a thickness of 0.16 mm or more but not exceeding 2 mm	10	A
72106190	Other	10	A
72106910	Of a thickness of 0.16 mm or more but not exceeding 2 mm	10	A
72106990	Other	10	A
72107010	Corrugated	10	E
72107090	Other	0	A
72109011	Coated with asphalt, whether or not interleaved with aluminium wafer	10	A
72109019	Other	10	A
72109090	Other	0	A

HS 2015	Description	Base Rate	Staging Category
72111300	Rolled on four faces or in a closed box pass, of a width exceeding 150mm and a thickness of not less than 4mm, not in coils and without patterns in relief	0	A
72111410	With a content greater than or equal to 0.42 % carbon and not less than 0.60 % manganese by weight	0	A
72111490	Other	0	A
72111910	Coils, with greater than or equal to 0.42 % content of carbon and not less than 0.60 % manganese by weight	0	A
72111990	Other	0	A
72112300	Containing by weight less than 0.25 % of carbon:	0	A
72112900	Other	0	A
72119000	Other	0	A
72121000	Tinned	0	A
72122010	Strip or hoop	0	A
72122020	Flats	0	A
72122030	Corrugated	10	A
72122091	In grades 20 to 30, inclusive	10	A
72122099	Other	10	A
72123010	Strip or hoop	0	A
72123020	Flats	0	A
72123030	Other, corrugated	10	A
72123091	In grades 20 to 30, inclusive	10	A
72123099	Other	10	A
72124010	Strip or hoop	0	A
72124020	Flats	0	A
72124030	Other, corrugated	10	A
72124090	Other	0	A
72125010	Strip or hoop	0	A
72125020	Flats	0	A
72125031	Coated with asphalt, whether or not interleaved with aluminium wafer	15	A
72125039	Other	10	A
72125041	In grades 20 to 30, inclusive	10	A
72125049	Other	0	A
72125090	Other	0	A
72126010	Strip or hoop	0	A
72126020	Flats	0	A
72126030	Other, corrugated	10	A
72126090	Other	0	A

HS 2015	Description	Base Rate	Staging Category
72131000	Containing indentations, ribs, grooves or other deformations produced during the rolling process	0	A
72132000	Other, of free-cutting steel	0	A
72139110	Containing by weight 0.6% or more of carbon	0	A
72139190	Other	0	A
72139910	Containing by weight 0.6% or more of carbon	0	A
72139990	Other	0	A
72141000	Forged:	0	A
72142010	Bars and rods, deformed (corrugated), for concrete reinforcement	0	A
72142090	Other	10	E
72143020	Other, of circular or square cross-section	10	E
72143090	Other	10	E
72149110	Containing by weight 0.6 % or more of carbon, the greatest cross-sectional dimension of which exceeds 13 mm	0	A
72149190	Other	0	A
72149911	Other, of circular or square cross-section	0	A
72149919	Other	10	E
72149921	Other, of circular or square cross-section	10	E
72149929	Other	10	E
72149990	Other	0	A
72151020	Other bars and rods, not further worked than tin-plated, galvanised or lead-plated	10	E
72151030	Other, of circular cross-section	0	A
72151040	Other, of square cross-section	0	A
72151090	Other	10	E
72155012	Other bars and rods, tin-plated, galvanised or lead-plated	10	A
72155013	Other, of circular cross-section	0	A
72155014	Other, of square cross-section	0	A
72155019	Other	10	A
72155022	Other bars and rods, tin-plated, galvanised or lead-plated	10	A
72155023	Other, of circular cross-section	0	A
72155024	Other, of square cross-section	0	A
72155029	Other	10	A
72155032	Other bars and rods, not further worked than tin-plated, galvanised or lead-plated	10	A

HS 2015	Description	Base Rate	Staging Category
72155033	Other, of circular cross-section, calibrated	0	A
72155034	Other, of circular cross-section, not calibrated	10	A
72155035	Other, of square cross-section	10	A
72155039	Other	15	A
72159020	Other bars and rods, not further worked than tin-plated, galvanised or lead-plated	10	E
72159031	Calibrated	0	A
72159039	Other	10	E
72159040	Other, of square cross-section	10	E
72159090	Other	0	A
72161010	U sections of a thickness of 1.8 mm or more but not more than 6.4 mm and a height exceeding 12 mm	0	A
72161091	I sections of a height not exceeding 50 mm	0	A
72161092	H sections of a height not exceeding 50 mm	0	A
72161099	Other	0	A
72162110	Of a thickness of 1.8 mm or more but not more than 6.4 mm and a height exceeding 12 mm	0	A
72162190	Other	0	A
72162210	Of a height not exceeding 50 mm	0	A
72162290	Other	0	A
72163110	Exceeding 1.8 mm but not exceeding 6.4 mm thickness	0	A
72163190	Other	0	A
72163200	I sections	0	A
72163300	H sections	0	A
72164000	L or T-profiles, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	0	A
72165010	L angles	0	A
72165020	Corrugated sheets for roofs	10	G
72165090	Other	0	A
72166110	L angles	0	A
72166120	Corrugated sheets for roofs	10	E
72166130	Sections in c and z shape (roof strollers)	10	E
72166190	Other	0	A
72166910	L angles	0	A
72166990	Other	0	A
72169111	L angles	15	X
72169119	Other	10	E
72169910	L angles	10	E
72169920	Corrugated sheets for roofs	10	E

HS 2015	Description	Base Rate	Staging Category
72169990	Other	0	A
72171010	Containing by weight less than 0.25 % of carbon	0	A
72171020	Containing carbon exceeding 0.25 % but less than 0.6 % by weight	0	A
72171031	For prestressing	0	A
72171039	Other	0	A
72172011	Circular section, with exceeding 0.22 mm but not exceeding 0.24 mm diameter, with zinc coating	0	A
72172012	Zinc plated (electro) with exceeding 0.50 mm but not exceeding 1.4 mm diameter	0	A
72172019	Other	0	A
72172020	Containing carbon exceeding 0.25 % but less than 0.6 % by weight	0	A
72172031	Of circular cross section, exceeding 0.8 mm but not exceeding 5.15 mm diameter	0	A
72172032	Of rectangular (other than square) cross-section, of a thickness of 0.35 mm or more but not more than 0.7 mm and a width of 0.5 mm or more but not more than 3 mm	0	A
72172039	Other	0	A
72173010	Containing by weight less than 0.25 % of carbon	0	A
72173020	Containing carbon exceeding 0.25 % but less than 0.6 % by weight	0	A
72173031	Copper clad	0	A
72173039	Other	0	A
72179000	Other	0	A
72181000	Ingots or other primary forms	0	A
72189100	Of rectangular cross-section	0	A
72189900	Other	0	A
72191100	Of a thickness exceeding 10 mm	0	A
72191200	Of a thickness of 4,75 mm or more but not exceeding 10 mm	0	A
72191300	Of a thickness of 3 mm or more but not exceeding 4.75 mm	0	A
72191400	Of a thickness of less than 3 mm	0	A
72192100	Of a thickness exceeding 10 mm	0	A
72192200	Of a thickness of 4,75 mm or more but not exceeding 10 mm	0	A
72192300	Of a thickness of 3 mm or more but not exceeding 4.75 mm	0	A

HS 2015	Description	Base Rate	Staging Category
72192400	Of a thickness of less than 3 mm	0	A
72193100	Of a thickness of 4.75 mm or more	0	A
72193200	Of a thickness of 3 mm or more but not exceeding 4.75 mm	0	A
72193300	Of a thickness exceeding 1 mm but less than 3 mm	0	A
72193400	Of a thickness of 0.5 mm or more but not exceeding 1 mm	0	A
72193500	Of a thickness of less than 0.5 mm:	15	A
72199000	Other	15	A
72201100	Greater than or equal to 4.75 mm thick	0	A
72201200	Thickness of less than 4.75 mm	0	A
72202000	Cold rolled	0	A
72209010	Strip	0	A
72209020	Flats	0	A
72209090	Other	15	A
72210000	Bars and rods of stainless steel	0	A
72221100	Of circular cross-section	0	A
72221900	Other	0	A
72222000	Simply obtained or cold-finished bars	0	A
72223000	Other bars and rods	0	A
72224000	Profiles	0	A
72230000	Wire of stainless steel	0	A
72241000	Ingots or other primary forms	0	A
72249000	Other	0	A
72251100	Grain-oriented	0	A
72251900	Other	0	A
72253000	Other, not further worked than hot-rolled, in coils	0	A
72254000	Other, not further worked than hot-rolled, not in coils	0	A
72255000	Other, not further worked than cold-rolled (cold-reduced)	0	A
72259100	Electrolytically shaped	0	A
72259200	Otherwise galvanized	0	A
72259900	Other	0	A
72261100	Grain-oriented	0	A
72261900	Other	0	A
72262000	Of highspeed steel	0	A
72269100	Hot rolled	0	A
72269200	Cold rolled	0	A
72269910	Strip or hoop	0	A

HS 2015	Description	Base Rate	Staging Category
72269990	Other	0	A
72271000	Of highspeed steel	0	A
72272000	Of silico-manganese steel	0	A
72279000	Other	0	A
72281000	Speed steel bars	0	A
72282000	Rods of silico-manganese steel	0	A
72283000	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	0	A
72284000	Other bars, not further worked than forged	0	A
72285000	Other bars and rods, not further worked than cold-formed or cold-finished	0	A
72286000	Other bars and rods	0	A
72287000	Profiles	0	A
72288000	Hollow drill bars and rods	0	A
72292000	Of silico-manganese steel	0	A
72299010	Of highspeed steel	0	A
72299090	Other	0	A
73011000	Sheet piling	3	A
73012011	L or v angles:	15	G
73012019	Other	10	G
73012091	L or v angles:	10	G
73012099	Other	10	G
73021000	Rails	15	E
73023000	Switch blades, crossing frogs, point rods and other crossing pieces	15	E
73024000	Fish-plates and sole plates	15	E
73029000	Other	15	E
73030000	Tubes, pipes and hollow profiles, of cast iron	10	G
73041100	Of stainless steel	10	E
73041900	Other	10	E
73042200	Drill pipe of stainless steel	10	E
73042300	Other drill pipe	10	E
73042400	Other, of stainless steel	10	E
73042900	Other	10	C
73043100	Cold-drawn or cold-rolled (cold-reduced)	0	A
73043900	Other	10	E
73044100	Cold-drawn or cold-rolled (cold-reduced)	0	A
73044900	Other	0	A
73045100	Cold-drawn or cold-rolled (cold-reduced)	0	A

HS 2015	Description	Base Rate	Staging Category
73045900	Other	0	A
73049000	Other	0	A
73051100	Longitudinally submerged arc welded	0	A
73051200	Other, longitudinally welded	10	E
73051900	Other	10	E
73052000	Casing of a kind used in drilling for oil or gas	10	E
73053110	Hydro-electric conduits of steel, whether or nor reinforced	15	E
73053190	Other	10	G
73053910	Hydro-electric conduits of steel, whether or nor reinforced	15	G
73053990	Other	10	G
73059010	Hydro-electric conduits of steel, whether or nor reinforced	15	G
73059090	Other	10	G
73061100	Welded, of stainless steel	10	E
73061900	Other	10	E
73062100	Welded, of stainless steel	10	E
73062900	Other	10	E
73063011	Of an external diameter equal to 7/8 inch	0	A
73063019	Other	10	E
73063090	Other	0	A
73064000	Other, welded, of circular cross-section, of stainless steel	0	A
73065000	Other, welded, of circular cross-section, of other alloy steel	0	A
73066100	Of square or rectangular cross-section	0	A
73066900	Other	0	A
73069000	Other	0	A
73071100	Of non-malleable cast iron	10	G
73071900	Other	0	A
73072100	Flanges	0	A
73072200	Threaded elbows, bends and sleeves	0	A
73072300	Butt welding fittings	0	A
73072900	Other	0	A
73079100	Flanges	0	A
73079200	Threaded elbows, bends and sleeves	0	A
73079300	Butt welding fittings	0	A
73079900	Other	0	A

HS 2015	Description	Base Rate	Staging Category
73081000	Bridges and parts thereof	15	G
73082000	Towers and lattice masts	15	E
73083000	Doors, windows and their frames and thresholds	10	X
73084010	Post-tensioning saddle brackets	0	A
73084090	Other	5	E
73089010	Gates	10	E
73089020	Gabions	5	E
73089030	Columns, pillars, posts	15	E
73089040	Other prefabricated structures, other than those of heading 94.06	15	E
73089050	Floors and grids for pig pens, whether or not covered with plastic	3	C
73089090	Other	10	A
73090010	Of a capacity of more than 500 l:	10	E
73090090	Other	15	E
73101010	Fertilisation or sedimentation tanks, suitable for use in agriculture	0	A
73101090	Other	15	E
73102110	Aerosol containers of tinfoil	0	A
73102190	Other	15	G
73102910	Containers for polishes	0	A
73102990	Other	15	E
73110010	Gas fuel cylinders for cookers (propane, butane or the like), of a capacity exceeding 50 pounds	10	E
73110020	Gas fuel cylinders for cookers (propane, butane or the like), of a capacity not exceeding 50 pounds	15	E
73110090	Other	0	A
73121000	Cables	0	A
73129000	Other	10	E
73130010	Galvanised wire, coated or sheathed with plastics	0	A
73130020	Barbed wire	0	A
73130090	Other	15	E
73141200	Endless bands for machinery, of stainless steel	10	E
73141410	Mesh for screens, of the kind used in quarries	10	E
73141420	Metal mesh suitable for protecting against insects	10	E
73141430	Mesh for cyclones	10	E
73141440	Mesh suitable for gabions	10	E
73141490	Other	15	E
73141910	Mesh for screens, of the kind used in quarries	10	E

HS 2015	Description	Base Rate	Staging Category
73141920	Metal mesh suitable for protecting against insects	10	E
73141930	Mesh for cyclones	10	E
73141940	Mesh suitable for gabions	10	E
73141950	Other endless bands for machinery	10	E
73141990	Other	15	E
73142010	Mesh for screens, of the kind used in quarries	10	E
73142020	Fencing mesh	10	E
73142090	Other	15	E
73143110	Mesh for screens, of the kind used in quarries	10	E
73143120	Metal mesh suitable for protecting against insects	10	E
73143130	Fencing mesh (other than for chicken coops)	15	E
73143140	Mesh for chicken coops	10	E
73143190	Other	15	E
73143910	Mesh for screens, of the kind used in quarries	10	E
73143920	Metal mesh suitable for protecting against insects	0	A
73143930	Fencing mesh (other than for chicken coops)	0	A
73143940	Mesh for chicken coops	0	A
73143990	Other	0	A
73144110	Mesh for screens, of the kind used in quarries	10	E
73144120	Mesh for cyclones	10	E
73144130	Mesh suitable for gabions	10	E
73144190	Other	15	E
73144210	Mesh for cyclones	15	G
73144220	Mesh suitable for gabions	10	G
73144290	Other	15	G
73144910	Mesh for screens, of the kind used in quarries	10	E
73144920	Mesh for cyclones	10	E
73144930	Mesh suitable for gabions	10	E
73144990	Other	15	E
73145010	Of a type used as scratch oat mesh	15	E
73145020	Other, expanded metal, whether or not galvanised, of USG 9 or higher gauge, with a long rhomboid opening not exceeding three (3) inches	15	E
73145090	Other	0	A
73151100	Roller chain	3	E
73151200	Other chain	3	E
73151900	Parts	3	E
73152000	Skid chain	3	E
73158100	Stud-link	3	E

HS 2015	Description	Base Rate	Staging Category
73158210	Galvanised, for fishing nets	0	A
73158290	Other	15	E
73158910	Galvanised, for fishing nets	0	A
73158990	Other	3	E
73159000	Other parts	15	E
73160000	Anchors, grapnels and parts thereof, of iron or steel	10	E
73170011	Galvanised	10	E
73170012	Nails for footwear	0	A
73170019	Other	10	E
73170020	Fencing staples	15	E
73170030	Hook-nails and the like	15	E
73170090	Other	0	A
73181100	Coach screws	10	E
73181200	Other wood screws	10	E
73181300	Screw hooks and screw rings	10	G
73181400	Self-tapping screws	10	G
73181500	Other screws and bolts, whether or not with their nuts or washers	10	A
73181600	Nuts	10	E
73181900	Other	0	A
73182100	Spring washers and other lock washers	0	A
73182200	Other washers	10	E
73182300	Rivets	0	A
73182400	Cotters and cotter-pins	10	D
73182900	Other	10	E
73194010	Safety pins	10	E
73194090	Other	0	A
73199010	Sewing, darning or embroidery needles	3	E
73199090	Other	10	E
73201000	Leaf-springs and leaves therefor	0	A
73202000	Helical springs	0	A
73209000	Other	0	A
73211110	Assembled	10	E
73211120	Unassembled or disassembled	3	E
73211210	Assembled	15	G
73211220	Unassembled or disassembled	3	E
73211910	Assembled	10	G
73211920	Unassembled or disassembled	3	E
73218100	For gas fuel or both gas and other fuels	15	E

HS 2015	Description	Base Rate	Staging Category
73218200	For liquid fuel	15	G
73218910	For solid fuels	10	G
73218990	Other	10	G
73219010	Of cookers	15	G
73219090	Other	15	G
73221100	Of cast iron	15	E
73221900	Other	15	E
73229000	Other	15	E
73231010	Iron or steel wool	10	G
73231090	Other	5	E
73239110	For use in the kitchen	5	E
73239190	Other	15	G
73239210	Handles	10	G
73239220	Other parts	10	G
73239290	Other	10	G
73239310	Handles	10	E
73239320	Other parts	10	E
73239390	Other	10	E
73239410	Handles	10	G
73239420	Other parts	10	G
73239490	Other	10	G
73239910	Wire coat hangers	15	G
73239920	Boot and shoe lasts	0	A
73239990	Other	10	E
73241000	Sinks and washbasins, of stainless steel	10	E
73242100	Of cast iron, whether or not enamelled	10	G
73242900	Other	10	G
73249000	Other, including parts	10	G
73251000	Of non-malleable cast iron	15	G
73259100	Grinding balls and similar articles for mills	3	E
73259910	Articles for pipelines	15	E
73259990	Other	10	G
73261100	Grinding balls and similar articles for mills	3	E
73261900	Other	15	G
73262010	Clothes hangers for commercial premises	5	E
73262020	Copper-coated fastening for sealing bags or sachets	0	A
73262090	Other	15	E
73269010	Blinds and curtains	10	E
73269020	Tool boxes	10	E

HS 2015	Description	Base Rate	Staging Category
73269030	Cattle crushes; wire strainers for fences	0	A
73269041	Junction boxes, covers, mouldings	15	E
73269049	Other	10	A
73269050	Clamps, collars, support clips for pipes, flexible joints, suspension grips, anchoring grips and similar gear	10	E
73269060	Bathroom cabinets, with or without mirror	10	E
73269070	Drinking and feeding troughs for animals	3	E
73269080	Tinplate candle wick holders	0	A
73269090	Other	10	A
74010010	Copper mattes	15	A
74010020	Cement copper (precipitated copper)	15	A
74020000	Unrefined copper; copper anodes for electrolytic refining	0	A
74031100	Cathodes and sections of cathodes	10	A
74031200	Wire-bars	0	A
74031300	Billets	15	C
74031900	Other	15	C
74032100	Copper-zinc base alloys (brass)	0	A
74032200	Copper-tin base alloys (bronze)	15	C
74032910	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	15	C
74032990	Other	15	C
74040000	Copper waste and scrap	10	C
74050000	Master alloys of copper	15	C
74061000	Powders of non-lamellar structure	15	C
74062000	Powders of lamellar structure; flakes	0	A
74071010	Hollow bars	10	A
74071020	Wire bars	0	A
74071090	Other	10	A
74072100	Copper-zinc base alloys (brass)	10	A
74072911	Hollow bars	10	A
74072919	Other	10	A
74072921	Hollow profiles	10	A
74072929	Other	10	A
74072991	Hollow bars	0	A
74072999	Other	0	A
74081110	For drawing	0	A
74081190	Other	10	A
74081910	Not plated or coated, for the manufacture of cans	0	A

HS 2015	Description	Base Rate	Staging Category
74081990	Other	10	A
74082100	Copper-zinc base alloys (brass)	15	C
74082200	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	15	A
74082900	Other	15	A
74091100	In coils	15	C
74091900	Other	15	C
74092100	In coils	0	A
74092900	Other	15	C
74093100	In coils	0	A
74093900	Other	15	C
74094000	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	15	C
74099000	Of other copper alloys	15	C
74101100	Of refined copper	0	A
74101200	Of copper alloys	15	C
74102100	Of refined copper	15	C
74102200	Of copper alloys	15	A
74111000	Of refined copper	10	A
74112100	Copper-zinc base alloys (brass)	0	A
74112200	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	10	C
74112900	Other	0	A
74121000	Of refined copper	10	C
74122000	Of copper alloys	10	C
74130010	Of electrolytic copper	10	E
74130090	Other	10	A
74151000	Nails and tacks, drawing pins, staples and similar articles	0	A
74152100	Washers (including spring washers)	0	A
74152900	Other	10	C
74153300	Screws; bolts and nuts	0	A
74153900	Other	15	C
74181010	Pot scourers and scouring or polishing pads, gloves and similar articles	15	C
74181020	Cooking or heating apparatus of the kind used for domestic purposes, non-electric, and parts thereof, of copper	15	C
74181030	Knobs and handles	15	C

HS 2015	Description	Base Rate	Staging Category
74181090	Other	15	C
74182000	Sanitary ware and parts thereof	10	C
74191000	Chain and parts thereof	15	C
74199100	Cast, moulded, stamped or forged, but not further worked	15	C
74199911	Of a capacity exceeding 300 litres	15	E
74199919	Other	15	E
74199920	Articles of wire	15	E
74199930	For sieves or for protection against insects	10	C
74199990	Other	15	B
75011000	Nickel mattes	10	A
75012000	Nickel oxide sinters and other intermediate products of nickel metallurgy	10	A
75021000	Nickel, not alloyed	10	A
75022000	Nickel alloys	10	A
75030000	Nickel waste and scrap	15	A
75040000	Nickel powders and flakes	15	A
75051110	Hollow bars	10	A
75051190	Other	15	A
75051210	Hollow bars	10	A
75051290	Other	15	A
75052100	Of nickel, not alloyed	15	A
75052200	Of nickel alloys	15	A
75061000	Of nickel, not alloyed	15	A
75062000	Of nickel alloys	15	A
75071100	Of nickel, not alloyed	10	A
75071200	Of nickel alloys	10	A
75072000	Tube or pipe fittings	10	A
75081010	Metal mesh	10	A
75081090	Other	15	A
75089010	Electroplating anodes	0	A
75089020	Articles for pipelines	15	A
75089031	Bolts, screws, nuts and similar threaded articles	10	A
75089039	Other	10	A
75089040	Tableware, household articles and parts thereof	15	A
75089051	Bathtubs	10	A
75089052	Watering cans and spouts	10	A
75089053	Wash-basins, bidets, urinals, water closet pans and flushing cisterns	10	A

HS 2015	Description	Base Rate	Staging Category
75089054	Bathroom accessories for building in or permanent fixture	10	A
75089059	Other	10	A
75089061	Of a capacity of 300 litres or more	15	A
75089069	Other	15	A
75089070	Casks, drums, boxes and similar containers for the conveyance or packing of goods	15	A
75089090	Other	15	A
76011000	Aluminium, not alloyed	0	A
76012000	Aluminium alloys	0	A
76020000	Aluminium waste and scrap	10	E
76031000	Powders of non-lamellar structure	15	E
76032000	Powders of lamellar structure; flakes	0	A
76041010	Bars	0	A
76041021	Profiles	10	X
76041022	Hollow profiles	10	X
76042100	Hollow profiles	10	X
76042910	Bars	0	A
76042920	Beams for shuttering	10	X
76042990	Other	10	X
76051100	Of which the maximum cross-sectional dimension exceeds 7mm	0	A
76051910	Of circular cross-section	15	E
76051990	Other	15	A
76052100	Of which the maximum cross-sectional dimension exceeds 7mm	0	A
76052910	Of alloys containing magnesium and silicon, of circular cross-section	15	E
76052990	Other	15	E
76061110	Of rectangular (other than square) cross-section, of a thickness not exceeding 6 mm, of a width not exceeding 500 mm and of a thickness not exceeding one-tenth of the width (hoop and strip)	15	E
76061120	Other plates, sheets and strips, perforated, corrugated or fluted	10	E
76061190	Other	0	A
76061210	Of rectangular (other than square) cross-section, of a thickness not exceeding 6 mm, of a width not exceeding 500 mm and of a thickness not exceeding one-tenth of the width (hoop and strip)	0	A

HS 2015	Description	Base Rate	Staging Category
76061220	Other plates, sheets and strips, perforated, corrugated or fluted	10	X
76061290	Other	0	A
76069110	Other plates, sheets and strips, perforated, corrugated or fluted	10	E
76069190	Other	15	E
76069210	Other plates, sheets and strips, perforated, corrugated or fluted	10	C
76069220	Discs for the manufacture of gas cylinders	0	A
76069290	Other	0	A
76071130	Of a thickness not exceeding 0.025 mm, smooth, heat-treated, with not more than 80 perforations per m ² , in rolls	15	E
76071190	Other	15	E
76071910	Aluminium foil, not printed, in rolls	0	A
76071990	Other	10	E
76072010	Foil strips	0	A
76072020	Aluminium foil, not printed, in rolls	0	A
76072090	Other	10	E
76081010	Pencil caps	0	A
76081090	Other	0	A
76082010	Welded tubes, outside diameter exceeding 50 mm	0	A
76082020	Of oval cross-section of a thickness not exceeding 1 mm and a length not exceeding 20 mm	0	A
76082090	Other	0	A
76090000	Aluminium tube or pipe fittings (for example: couplings, elbows, sleeves):	0	A
76101010	Frames for doors and windows and thresholds for doors	10	X
76101020	Doors and windows, with or without glass	15	X
76101090	Other	10	X
76109010	Profiles prepared for suspended ceilings	10	X
76109020	Balustrades and parts thereof	15	X
76109030	Shuttering and parts thereof, for concrete constructional work	0	A
76109040	Props, scaffolding and parts thereof	10	X
76109050	Other structures (partitions, columns, pillars, towers, posts, etc.) other than parts thereof	15	X
76109091	Beams for shuttering	0	A

HS 2015	Description	Base Rate	Staging Category
76109099	Other parts and components prepared for use in structures	5	X
76110000	Aluminium reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	15	E
76121000	Flexible tubular containers	0	A
76129011	For fertilisation and sedimentation, suitable for agriculture	0	A
76129019	Other	15	E
76129091	Heat-insulated vessels	15	E
76129092	Containers for beers or aerated beverages	15	E
76129099	Other	15	E
76130011	Of a capacity not exceeding 50 pounds	15	E
76130012	Of a capacity exceeding 50 pounds, but not exceeding 100 pounds	15	E
76130019	Other	10	E
76130090	Other	10	E
76141000	With steel core	10	X
76149000	Other	10	X
76151010	Household articles for use in kitchen or kitchenette; dinnerware	15	E
76151091	Cooking aluminium pots	15	E
76151092	Pressure cooker pots	10	E
76151093	Other articles of kitchen or kitchenette	10	E
76151094	Articles for table service	15	E
76151095	Glossy trays for bakeries	3	E
76151099	Other	10	E
76152010	Bathtubs, sinks	10	E
76152020	Wash-basins, bidets and water closet pans	10	E
76152030	Bathroom accessories for permanent fixture or building in	10	E
76152090	Other	10	E
76161010	Bolts, screws, nuts, and similar threaded articles	15	E
76161020	Tubular rivets	0	A
76161090	Other	0	A
76169100	Cloth, grill and netting, of aluminium wire	15	E
76169910	Tool boxes	10	X

HS 2015	Description	Base Rate	Staging Category
76169920	Pocket-size cases, purses, key-cases, snuffboxes, jewel boxes and similar articles	15	X
76169931	Outdoor containers for waste	15	X
76169939	Other	15	X
76169940	Tripods for irrigation systems	0	A
76169991	Chain and parts thereof	0	A
76169992	Blinds for buildings and venetian blinds	15	X
76169993	Expanded metal	15	X
76169994	Hearth tiles and slabs not elsewhere included	10	X
76169995	Turtle exclusion devices for fishing nets	0	A
76169997	Boot and shoe lasts	0	A
76169999	Other	10	A
78011000	Refined lead	15	A
78019100	Containing by weight antimony as the principal other element	0	A
78019900	Other	15	A
78020000	Lead waste and scrap	10	A
78041100	Sheets, strips and foil of a thickness (excluding any backing) not exceeding 0.2 mm	15	A
78041900	Other	15	A
78042000	Powders and flakes	15	A
78060010	Articles for pipelines; cast, pressed or forged parts of lead; cordage rope and cables	15	A
78060021	Tubes for packing ointments and creams	15	A
78060022	Reservoirs, tanks, vats and similar containers, of a capacity of 500 litres or more	15	A
78060023	Reservoirs, tanks and similar containers, of a capacity of less than 500 litres	15	A
78060029	Other	15	A
78060091	Lead bars, rods, profiles and wire	10	A
78060092	Lead tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)	10	A
78060099	Other	15	A
79011100	Containing by weight not less than 99.99% of zinc	15	C
79011200	Containing by weight less than 99.99% of zinc	15	C
79012000	Zinc alloys	15	C
79020000	Zinc waste and scrap	10	C
79031000	Condensation dust	10	C
79039000	Other	0	A

HS 2015	Description	Base Rate	Staging Category
79040000	Zinc bars, rods, profiles and wire	0	A
79050000	Zinc plates, sheets, strip and foil	10	C
79070010	Articles for pipelines, roof capping, skylight frames and other fabricated building components	10	C
79070021	Of a capacity exceeding 500 litres	15	C
79070029	Other	15	C
79070031	Cans and similar containers, of a capacity not exceeding 50 litres, other than double-walled containers	15	C
79070039	Other	15	C
79070040	Containers for compressed or liquefied gas	15	C
79070050	Cloth, grill and netting of zinc wire; expanded metal	10	C
79070061	Nails and tacks, drawing pins, staples and similar articles	0	A
79070062	Screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles	0	A
79070070	Stoves, ranges, grates, cookers, roasters, braziers, gas-rings, plate warmers and similar heating apparatus, hot air distributors and the like	15	C
79070081	Kitchenware; tableware and other articles for table use	15	C
79070089	Other	15	C
79070091	Sanitary ware and parts thereof	10	C
79070092	Anodes	0	A
79070093	Blinds and curtains	15	C
79070094	Zinc tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)	15	C
79070099	Other	5	C
80011000	Tin, not alloyed	0	A
80012000	Tin alloys	15	A
80020000	Tin waste and scrap	10	A
80030000	Tin bars, rods, profiles and wire	0	A
80070010	Boxes, cans and similar packings	15	A
80070021	Tableware and kitchenware	10	A
80070029	Other	15	A
80070090	Other	15	C
81011000	Powder	15	A
81019400	Unwrought tungsten, including bars and rods obtained simply by sintering	15	A
81019600	Wire	15	A
81019700	Waste and scrap	10	A

HS 2015	Description	Base Rate	Staging Category
81019900	Other	15	A
81021000	Powder	15	A
81029400	Unwrought molybdenum, including bars and rods obtained simply by sintering	15	A
81029500	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	15	A
81029600	Wire	15	A
81029700	Waste and scrap	10	A
81029900	Other	15	A
81032000	Unwrought tantalum, including bars and rods obtained simply by sintering; powders	15	A
81033000	Waste and scrap	10	A
81039000	Other	15	A
81041100	Containing at least 99.8% by weight of magnesium	15	A
81041900	Other	15	A
81042000	Waste and scrap	10	A
81043000	Raspings, turnings and granules, graded according to size; powders	10	A
81049010	Bars, rods, plates, sheets, profiles, wire, tubes and pipes	15	A
81049020	Cloth, grill and netting	10	A
81049030	Bolts, screws, nuts, washers, hook-nails and similar articles	15	A
81049041	Of a capacity not exceeding 300 litres	15	A
81049049	Other	15	A
81049090	Other	15	A
81052000	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	15	A
81053000	Waste and scrap	10	A
81059000	Other	15	A
81060010	Waste and scrap	10	A
81060020	Unwrought	15	A
81060090	Other	15	A
81072000	Unwrought cadmium; powders	15	A
81073000	Waste and scrap	10	A
81079000	Other	15	A
81082000	Unwrought titanium; powders	15	A
81083000	Waste and scrap	10	A
81089000	Other	0	A

HS 2015	Description	Base Rate	Staging Category
81092000	Unwrought zirconium; powders	15	A
81093000	Waste and scrap	10	A
81099000	Other	15	A
81101000	Unwrought antimony; powders	15	A
81102000	Waste and scrap	10	A
81109000	Other	15	A
81110010	Waste and scrap	10	A
81110020	Unwrought	0	A
81110090	Other	15	A
81121200	Unwrought; powders	15	A
81121300	Waste and scrap	15	A
81121900	Other	15	A
81122100	Unwrought; powders	15	A
81122200	Waste and scrap	10	A
81122900	Other	15	A
81125100	Unwrought; powders	15	A
81125200	Waste and scrap	10	A
81125900	Other	15	A
81129210	Germanium or vanadium, unwrought	15	A
81129290	Other	10	A
81129900	Other	15	A
81130010	Waste and scrap	10	A
81130020	Unwrought	15	A
81130090	Other	15	A
82011000	Spades and shovels	10	C
82013010	Picks	10	C
82013020	Leaf or grass rakes	10	C
82013090	Other	0	A
82014010	Of a kind used in forestry or agriculture	0	A
82014090	Other	10	C
82015000	Secateurs and similar one-handed pruners and shears (including poultry shears)	10	C
82016000	Hedge shears, two-handed pruning shears and similar two-handed shears	0	A
82019010	Clubs and bars (jimmies)	0	A
82019020	Pitchforks	0	A
82019090	Other	0	A
82021000	Hand saws	10	C

HS 2015	Description	Base Rate	Staging Category
82022010	Of steel of a width of 6 mm or more but not more than 31 mm and a thickness of 0.6 mm or more but not more than 2.5 mm	3	C
82022090	Other	3	C
82023110	Of a diameter of 1,524 mm or more but not more than 4,572 mm and a thickness of 0.5 mm or more but not more than 3.5 mm	3	A
82023190	Other	3	A
82023910	Saw blades with working part of tungsten carbide, of a diameter of 1,524 mm or more but not more than 4,572 mm and a thickness of 0.5 mm or more but not more than 3.5 mm	3	B
82023990	Other	3	B
82024000	Chain saw blades	10	C
82029110	For hand-operated bow saws, of a width not exceeding 13.5 mm, a thickness not exceeding 0.8 mm and a length not exceeding 310 mm, with 18, 24 or 32 teeth per 25.4 mm	3	E
82029190	Other	3	C
82029900	Other	3	A
82031010	Triangular files for metal, of a kind used in agriculture or forestry	0	A
82031090	Other	10	C
82032010	Tweezers	10	C
82032090	Other	10	C
82033000	Metal-cutting shears and similar tools	10	C
82034000	Pipe-cutters, bolt croppers, perforating punches and similar tools	10	C
82041100	Non-adjustable	10	C
82041200	Adjustable	10	C
82042000	Interchangeable spanner sockets, with or without handles	10	C
82051000	Drilling, threading or tapping tools	10	C
82052011	Of copper or copper alloys	15	C
82052019	Other	15	C
82052090	Other	10	C
82053000	Planes, chisels, gouges and similar cutting tools for working wood	10	C
82054000	Screwdrivers	10	C
82055110	Of copper or copper alloys	15	C

HS 2015	Description	Base Rate	Staging Category
82055120	Holders for paint rollers	10	C
82055190	Other	10	B
82055910	Hand-held instruments for dehorning	5	C
82055990	Other	10	C
82056000	Blow lamps and the like	10	C
82057000	Vices, clamps and the like	10	C
82059011	Of copper or copper alloys	15	C
82059019	Other	15	C
82059090	Other	10	B
82060000	Tools of two or more of the heading nos. 82.02 to 82.05, put up in sets for retail sale	10	B
82071300	With working part of cermets	3	A
82071910	Drill bits, reamers and shoes of diamond for drilling and taking soil samples	3	A
82071990	Other	3	A
82072000	Dies for drawing or extruding metal	3	A
82073010	Dies and punches for pressing	3	C
82073090	Other	3	A
82074000	Tools for tapping or threading	3	A
82075000	Tools for drilling	3	A
82076000	Tools for boring or broaching	3	A
82077000	Tools for milling	3	A
82078000	Tools for turning	3	A
82079000	Other interchangeable tools	3	A
82081000	For working metal	3	A
82082000	For working wood	3	A
82083000	For kitchen appliances or for machines used by the food industry	3	A
82084000	For agricultural, horticultural or forestry machines	0	A
82089000	Other	3	A
82090000	Plates, sticks, tips and the like for tools, unmounted, of cermets	10	A
82100010	Maize-mills, mainly	15	C
82100090	Other	15	C
82111010	For artisans	10	C
82111090	Other	15	C
82119100	Table knives having fixed blades	10	C
82119210	Knives for use by artisans	10	C
82119290	Other	15	C

HS 2015	Description	Base Rate	Staging Category
82119310	For artisans	10	C
82119390	Other	15	C
82119400	Blades	15	C
82119510	For artisans	10	C
82119590	Other	15	C
82121010	Razors	10	C
82121020	Shavers	10	C
82122000	Safety razor blades, including razor blade blanks in strips	10	C
82129000	Other parts	10	C
82130010	Blunt-point scissors	10	C
82130090	Other	10	C
82141010	Pencil sharpeners and blades therefor	10	C
82141090	Other	10	C
82142000	Manicure or pedicure sets and instruments (including nail files)	10	E
82149000	Other	10	C
82151000	Sets of assorted articles containing at least one article plated with precious metal	10	C
82152000	Other sets of assorted articles	10	C
82159100	Silver, gold or platinum	10	C
82159900	Other	10	C
83011000	Padlocks	0	A
83012000	Locks of a kind used for motor vehicles	10	A
83013000	Locks of a kind used in furniture	0	A
83014010	Patch or surface locks, with one or two horizontal pins, for doors with a handle accessible only on the inside	10	E
83014020	Locks locked to the center of the knob on the outside and inside button	10	E
83014090	Other	10	C
83015000	Clasps and frames with clasps, incorporating locks	0	A
83016000	Parts	0	A
83017000	Keys presented separately	10	E
83021010	For doors with plastic bearings or self-lubricating steel pellets , including spring	0	A
83021020	Hinges of a kind used in vehicles of heading 87.02	0	A
83021090	Other	0	A
83022000	Wheels	0	A

HS 2015	Description	Base Rate	Staging Category
83023000	Other mountings, fittings and similar articles for motor vehicles	10	A
83024110	Glass holders for slatted glass of a width exceeding 4 inches	0	A
83024120	Mechanisms for closing windows	0	A
83024130	Other mountings, fittings and similar articles for blinds	0	A
83024190	Other	10	E
83024200	Other, suitable for furniture	0	A
83024910	For armoured or reinforced safes, strong-boxes and doors	10	A
83024920	For trunks, suitcases and similar articles	10	A
83024990	Other	10	C
83025000	Hat-racks, hat-pegs, brackets and similar fixtures	5	E
83026000	Automatic door closers	0	A
83030000	Armoured or reinforced safes, strong boxes and doors and safe deposit lockers for strong rooms, cash or deed boxes and the like, of base metal	10	A
83040000	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03	15	E
83051000	Fittings for loose-leaf binders or files	0	A
83052010	For use in offices	0	A
83052090	Other	0	A
83059010	Fasteners and clips	10	E
83059090	Other	10	C
83061000	Bells, gongs and similar articles	15	C
83062100	Silver, gold or platinum	10	E
83062900	Other	10	E
83063000	Photograph, picture or similar frames; mirrors	10	C
83071000	Of iron or steel	15	C
83079000	Of other base metal	10	C
83081000	Hooks, eyes and eyelets	0	A
83082000	Tubular or bifurcated rivets	0	A
83089000	Other, including parts	0	A
83091000	Crown corks	15	E
83099010	Seals of all kinds	0	A
83099020	Fastenings for sealing bags, sachets or similar containers	0	A
83099030	Radiator or fuel tank caps for vehicles	10	E

HS 2015	Description	Base Rate	Staging Category
83099040	Ring-pull lids for aluminium containers	0	A
83099090	Other	0	A
83100000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05	15	E
83111010	For iron or steel	0	A
83111090	Other	0	A
83112000	Cored wire of base metal, for arc-welding	0	A
83113000	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	0	A
83119000	Other	0	A
84011000	Nuclear reactors	10	A
84012000	Machinery and apparatus for isotopic separation, and parts thereof	15	A
84013000	Fuel elements (cartridges), non-irradiated	10	A
84014000	Parts of nuclear reactors	10	A
84021100	Watertube boilers with a steam production exceeding 45 tonnes per hour	3	A
84021200	Watertube boilers with a steam production not exceeding 45 tonnes per hour	3	A
84021900	Other vapour-generating boilers, including hybrid boilers	3	A
84022000	Super-heated water boilers	3	A
84029000	Parts	3	A
84031000	Boilers	15	A
84039000	Parts	15	A
84041000	Auxiliary plant for use with boilers of heading 84.02 or 84.03	3	A
84042000	Condensers for steam or other vapour power units	3	A
84049000	Parts	3	A
84051010	Gas generators for self-propelled machines or motor vehicles	10	A
84051090	Other	3	A
84059010	For gas generators of self-propelled machines or motor vehicles	10	A
84059090	Other	3	A
84061000	Turbines for marine propulsion	15	A
84068100	Of an output exceeding 40 mw	3	A
84068200	Of an output not exceeding 40 mw	3	A
84069000	Parts	10	A

HS 2015	Description	Base Rate	Staging Category
84071000	Aircraft engines	15	A
84072100	Outboard type	0	A
84072900	Other	0	A
84073100	Of a cylinder capacity not exceeding 50 cm ³	10	A
84073200	Of a cylinder capacity exceeding 50 cm ³ but not exceeding 250 cm ³	10	A
84073300	Of a cylinder capacity exceeding 250 cm ³ but not exceeding 1000 cm ³	10	A
84073400	Of a cylinder capacity exceeding 1 000 cm ³	5	A
84079000	Other engines	10	A
84081000	Engines for boat propulsion	0	A
84082000	Engines of a kind used for the propulsion of vehicles of chapter 87	5	A
84089000	Other engines	3	A
84091000	Of aircraft engines	5	A
84099100	Suitable for use solely or principally with spark-ignition internal combustion piston engines	5	A
84099910	Of inboard engines for marine propulsion, operating with a coil cooling system	5	A
84099990	Other	3	A
84101100	Of an output not exceeding 1 000 kw	3	A
84101200	Of an output exceeding 1 000 kw but not exceeding 10 000 kw	3	A
84101300	Of an output exceeding 10 000 kw	3	A
84109000	Parts, including regulators	3	A
84111100	Of a thrust not exceeding 25 kn	3	A
84111200	Of a thrust exceeding 25 kn	3	A
84112100	Of an output not exceeding 1 100 kw	3	A
84112200	Of an output exceeding 1 100 kw	3	A
84118100	Of an output not exceeding 5 000 kw	3	A
84118200	Of an output exceeding 5 000 kw	3	A
84119100	Of turbo-jets or turbo-propellers	3	A
84119900	Other	3	A
84121000	Reaction engines other than turbo-jets	15	A
84122100	Linear acting (cylinders)	3	A
84122900	Other	3	A
84123100	Linear acting (cylinders)	3	A
84123900	Other	3	A
84128010	Wind engines (windmills)	5	A

HS 2015	Description	Base Rate	Staging Category
84128090	Other	3	A
84129010	For hydraulic or pneumatic engines and motors, linear acting (cylinders)	3	A
84129020	For wind engines (windmills)	5	A
84129090	Other	3	A
84131100	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	15	A
84131900	Other	3	A
84132010	For agricultural purposes	0	A
84132020	For marine bilge systems	5	A
84132090	Other	3	A
84133000	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	5	A
84134000	Concrete pumps	3	A
84135010	For agricultural purposes	0	A
84135020	For marine bilge systems	5	A
84135090	Other	3	A
84136010	For agricultural purposes	0	A
84136020	For marine bilge systems	5	A
84136090	Other	3	A
84137010	For agricultural purposes	0	A
84137020	For marine bilge systems	5	A
84137090	Other	3	A
84138110	For agricultural purposes	0	A
84138120	For marine bilge systems	5	A
84138190	Other	3	A
84138200	Liquid elevators	3	A
84139100	Of pumps	0	A
84139200	Of liquid elevators	3	A
84141000	Vacuum pumps	3	A
84142000	Hand- or foot-operated air pumps	3	A
84143000	Compressors of a kind used in refrigerating equipment	3	A
84144000	Air compressors mounted on a wheeled chassis for towing	10	A
84145100	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 w	5	E
84145900	Other	3	A

HS 2015	Description	Base Rate	Staging Category
84146000	Hoods having a maximum horizontal side not exceeding 120 cm	10	C
84148000	Other	3	A
84149010	For fans of tariff subheading 8414.51.00	15	A
84149090	Other	3	A
84151000	Window or wall types, self-contained or 'split-system'	10	C
84152000	Of a kind used for persons, in motor vehicles	5	B
84158100	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	10	C
84158200	Other, incorporating a refrigerating unit	10	C
84158300	Not incorporating a refrigerating unit	10	C
84159010	For use mainly with the motor vehicles of chapter 87	5	A
84159020	For use mainly with the goods of subheading 8415.83	3	A
84159090	Other	10	A
84161000	Furnace burners for liquid fuel	3	A
84162000	Other furnace burners, including mix burners	3	A
84163010	Mechanical stokers fuelled with chaff or cereal residues	15	C
84163090	Other	15	A
84169000	Parts	15	A
84171010	Melting furnaces, including cupolas	3	A
84171090	Other	0	A
84172010	Industrial furnaces for biscuits, with mesh continuous conveyor, automated controls and production capacity exceeding 500 kilograms per hour	3	A
84172090	Other	3	A
84178000	Other	0	A
84179010	For furnaces for melting metals and metalliferous minerals, including cupolas	3	A
84179020	For bakery and biscuit ovens	3	A
84179090	Other	0	A
84181011	Unassembled or disassembled	3	G
84181019	Other	10	E
84181090	Other	10	E
84182111	Unassembled or disassembled	3	G
84182119	Other	10	A
84182190	Other	10	A
84182910	Unassembled or disassembled	3	E
84182990	Other	15	E

HS 2015	Description	Base Rate	Staging Category
84183011	Unassembled or disassembled	3	X
84183019	Other	15	X
84183090	Other	3	X
84184000	Freezers of the upright type, not exceeding 900 litres capacity	3	A
84185000	Other furniture (chests, cabinets, display counters, showcases and the like) for storage and display, incorporating refrigerating or freezing equipment	3	A
84186110	Compression-type refrigerating units whose condensers are heat exchangers	3	A
84186190	Other	3	C
84186910	Other machines and equipment for making ice and ice cream	3	A
84186921	Unassembled or disassembled	3	A
84186929	Other	3	A
84186930	Other milk coolers for farms	0	A
84186990	Other	3	A
84189100	Furniture designed to receive refrigerating or freezing equipment	15	E
84189900	Other	3	A
84191110	Of a kind used for industrial purposes	0	A
84191120	Other, disassembled	5	A
84191190	Other	15	E
84191910	Of a kind used for industrial purposes	0	A
84191920	Other, disassembled	5	E
84191990	Other	15	E
84192000	Medical, surgical or laboratory sterilisers	3	A
84193110	For the sugar industry	3	A
84193190	Other	0	A
84193210	Hot-air dryers for wood	3	A
84193290	Other	3	A
84193900	Other	3	A
84194000	Distilling or rectifying plant	0	A
84195000	Heat-exchange units	3	A
84196000	Machinery for liquefying air or other gases	3	A
84198100	For making hot drinks or for cooking or heating food	3	A
84198910	Roasting machinery	0	A
84198920	Machinery and plant for the paper industry	3	A
84198930	Other heating or cooling machinery, non-electric	0	A

HS 2015	Description	Base Rate	Staging Category
84198990	Other	3	A
84199000	Parts	3	A
84201010	For hides and leather	3	A
84201020	For repairing manuscripts or documents	3	A
84201090	Other	0	A
84209100	Cylinders	3	A
84209900	Other	3	A
84211100	Cream separators	0	A
84211211	Unassembled or disassembled	3	A
84211219	Other	15	A
84211290	Other	15	A
84211910	For extracting honey	0	A
84211990	Other	3	A
84212100	For filtering or purifying water	0	A
84212200	For filtering or purifying beverages other than water	3	A
84212300	Oil- or petrol-filters for internal combustion engines	10	A
84212900	Other	3	A
84213100	Intake air filters for internal combustion engines	10	A
84213900	Other	3	A
84219100	Of centrifuges, including centrifugal dryers	3	A
84219900	Other	3	A
84221100	Of the household type	15	E
84221900	Other	15	E
84222000	Machinery for cleaning or drying bottles or other containers	3	A
84223010	For aerating beverages	0	A
84223090	Other	3	A
84224010	For working in the hand, with self-contained electric motor	3	A
84224090	Other	3	A
84229000	Parts	3	A
84231000	Personal weighing machines, including baby scales; household scales	10	C
84232000	Scales for continuous weighing of goods on conveyors	3	A
84233000	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	0	A
84238100	Having a maximum weighing capacity not exceeding 30 kg	0	A

HS 2015	Description	Base Rate	Staging Category
84238210	Scales for weighing livestock	0	A
84238220	Scales and hanging scales spring type, with a capacity not exceeding 200 kg	0	A
84238290	Other	0	A
84238900	Other	3	A
84239000	Weights for weighing machines of all kinds; parts of weighing machinery	3	A
84241010	Charged	15	A
84241020	Not charged	10	A
84242000	Spray guns and similar appliances	3	A
84243010	Steam blasting machines	10	A
84243090	Other	3	A
84248110	Sprayers and knapsack sprayers with a capacity not exceeding 20 liter, hand-operated	0	A
84248120	Sprayers and knapsack sprayers of a capacity not exceeding 20 liter, with engine	0	A
84248130	Fumigation equipment, pulled or shot, whether or not mounted	0	A
84248190	Other	0	A
84248910	Of a kind used in agriculture	0	A
84248990	Other	3	A
84249010	For appliances of a kind used in agriculture	0	A
84249020	For fire extinguishers	10	A
84249091	Nozzles and mounts for sprayers	3	A
84249099	Other	15	A
84251110	Marine davits	5	A
84251190	Other	3	A
84251910	Marine davits	5	A
84251990	Other	3	A
84253110	Marine winches and capstans	5	A
84253120	Pit-head winding gear; winches especially designed for use underground	10	A
84253190	Other	3	A
84253910	Marine winches and capstans	5	A
84253920	Pit-head winding gear; winches especially designed for use underground	10	A
84253990	Other	3	A
84254100	Fixed hoists for raising vehicles, of a type used in garages	10	A

HS 2015	Description	Base Rate	Staging Category
84254200	Other jacks and hoists, hydraulic	3	A
84254900	Other	3	A
84261110	Having a maximum weighing capacity not exceeding 20 t	3	A
84261190	Other	3	A
84261200	Mobile lifting frames on tyres and straddle carriers	3	A
84261910	Fixed lifting cranes, having a loading capacity not exceeding 20 t	3	A
84261990	Other	3	A
84262010	Fixed lifting cranes, having a loading capacity not exceeding 20 t	10	A
84262090	Other	10	A
84263010	Fixed lifting cranes, having a loading capacity not exceeding 20 t	5	A
84263090	Other	5	A
84264100	On tyres	10	A
84264900	Other	10	A
84269100	Designed for mounting on road vehicles	10	A
84269900	Other	10	A
84271000	Self-propelled trucks powered by an electric motor	0	A
84272000	Other self-propelled trucks	0	A
84279000	Other trucks	0	A
84281000	Lifts and skip hoists	3	A
84282000	Pneumatic elevators and conveyors	3	A
84283100	Specially designed for underground use	10	A
84283200	Other, bucket type	3	A
84283300	Other, belt type	3	A
84283900	Other	3	A
84284000	Escalators and moving walkways	10	A
84286000	Teleferics, chairlifts, ski-draglines; traction mechanisms for funicular railways	10	A
84289010	Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	10	A
84289090	Other	3	A
84291100	Track laying	3	A
84291900	Other	10	A
84292000	Levellers	5	A
84293000	Scrapers	10	A

HS 2015	Description	Base Rate	Staging Category
84294000	Tamping machines and road rollers	10	A
84295100	Front-end shovel loaders	3	A
84295200	Machinery with a 360° revolving superstructure	5	A
84295900	Other	3	A
84301000	Pile-drivers and pile extractors	10	A
84302000	Snow-ploughs and snow-blowers	10	A
84303100	Self-propelled	10	A
84303900	Other	10	A
84304100	Self-propelled	10	A
84304900	Other	10	A
84305000	Other machinery, self-propelled	10	A
84306100	Tamping or compacting machinery	10	A
84306900	Other	10	A
84311010	For marine apparatus	5	A
84311090	Other	3	A
84312000	Of machinery of heading 84.27	3	A
84313100	Of lifts, skip hoists or escalators	3	A
84313900	Other	10	A
84314100	Buckets, shovels, grabs and grips	3	A
84314200	Bulldozer or angledozer blades	10	A
84314300	Parts for boring or sinking machinery of subheadings 8430.41 or 8430.49	5	A
84314900	Other	5	A
84321000	Ploughs	0	A
84322100	Disc harrows	0	A
84322900	Other	0	A
84323000	Seeders, planters and transplanters	0	A
84324000	Manure spreaders and fertiliser distributors	0	A
84328000	Other machinery	0	A
84329010	For plows and harrows (scraper)	0	A
84329090	Other	0	A
84331100	Powered, with the cutting device rotating in a horizontal plane	10	A
84331900	Other	10	A
84332000	Mowers, including cutter bars for tractor mounting	0	A
84333000	Other haymaking machinery	0	A
84334000	Straw or fodder balers, including pick-up balers	0	A
84335100	Combine harvester-threshers	0	A
84335200	Other threshing machinery	0	A

HS 2015	Description	Base Rate	Staging Category
84335300	Root or tuber harvesting machines	0	A
84335900	Other	0	A
84336010	With operating principle electronic color measurement	0	A
84336090	Other	0	A
84339010	Of lawn mowers	10	A
84339090	Other	0	A
84341000	Milking machines	0	A
84342000	Dairy machinery	0	A
84349000	Parts	0	A
84351000	Machinery and apparatus	0	A
84359000	Parts	0	A
84361000	Machinery for preparing animal feedingstuffs	0	A
84362100	Incubators and brooders	0	A
84362900	Other	0	A
84368010	Bee-keeping machines	10	A
84368090	Other	0	A
84369100	Of machinery for aviculture	0	A
84369900	Other	0	A
84371010	Cyclone cleaners and cleaning and sorting rotating cylinders, grain	0	A
84371090	Other	0	A
84378010	Shredders and crushers, hammer, cereal	0	A
84378020	Mixers for grain	0	A
84378090	Other	0	A
84379000	Parts	0	A
84381000	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	3	A
84382000	Machinery for the manufacture of confectionery, cocoa or chocolate	3	A
84383000	Machinery for sugar manufacture	3	A
84384000	Brewery machinery	0	A
84385000	Machinery for the preparation of meat or poultry	3	A
84386010	Fruit desulphers	0	A
84386090	Other	0	A
84388000	Other machines and appliances	3	A
84389000	Parts	3	A
84391000	Machinery for making pulp of fibrous cellulosic material	3	A
84392000	Machinery for making paper or paperboard	3	A
84393000	Machinery for finishing paper or paperboard	3	A

HS 2015	Description	Base Rate	Staging Category
84399100	Of machinery for making pulp of fibrous cellulosic material	3	A
84399900	Other	3	A
84401000	Machinery	3	A
84409000	Parts	3	A
84411000	Cutting machines	3	A
84412000	Machines for making bags, sacks or envelopes	3	A
84413000	Machines for making boxes, tubes, drums or similar containers, other than by moulding	3	A
84414000	Machines for moulding articles in paper pulp, paper or paperboard	3	A
84418000	Other machines and apparatus	3	A
84419000	Parts	3	A
84423010	Phototype-setting and composing machines	3	A
84423020	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding devices	3	A
84423090	Other	3	A
84424000	Parts of these machines, apparatus or equipment	3	A
84425000	Plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	3	A
84431100	Offset printing machinery, reel fed	3	A
84431200	Office machines and equipment for offset printing, sheet-fed, office type (using sheets not exceeding 22 cm x 36 cm, unfolded)	3	A
84431300	Other offset printing machines and equipment	3	A
84431400	Letterpress printing machinery, reel fed, excluding flexographic printing	3	A
84431500	Letterpress printing machinery, other than reel fed, excluding flexographic printing	3	A
84431600	Flexographic printing machinery	3	A
84431700	Gravure printing machinery	3	A
84431900	Other	3	A
84433100	Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing or network	0	A

HS 2015	Description	Base Rate	Staging Category
84433200	Other, capable of connecting to an automatic data-processing machine or to a network	0	A
84433900	Other	0	A
84439100	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	3	A
84439910	Other auxiliary printing machinery:	3	A
84439920	Parts of printing machinery for cliches, characters, inkjet and other printing components	0	A
84439930	Parts of printing machinery capable of connecting to a network:	0	A
84439940	Parts of fax machinery	0	A
84439950	Part and accessories of photocopying apparatus or thermo-copy	0	A
84439990	Other	15	A
84440000	Machines for extruding, drawing, texturing or cutting man-made textile materials	3	A
84451100	Carding machines	3	A
84451200	Combing machines	3	A
84451300	Drawing or roving machines	3	A
84451910	Cotton gins	0	A
84451990	Other	3	A
84452000	Textile spinning machines	3	A
84453000	Textile doubling or twisting machines	3	A
84454000	Textile winding (including weft-winding) or reeling machines	3	A
84459000	Other	3	A
84461000	For weaving fabrics of a width not exceeding 30 cm	3	A
84462100	Power looms	3	A
84462900	Other	3	A
84463000	For weaving fabrics of a width exceeding 30 cm, shuttleless type	3	A
84471100	With cylinder diameter not exceeding 165 mm	3	A
84471200	With cylinder diameter exceeding 165 mm	3	A
84472000	Flat knitting machines; stitch-bonding machines	3	A
84479000	Other	3	A
84481100	Dobbies and jacquards; card reducing, punching and copying machines; assembling machines for use therewith	3	A
84481900	Other	3	A

HS 2015	Description	Base Rate	Staging Category
84482000	Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	3	A
84483100	Card clothing	3	A
84483200	Of machines for preparing textile fibres, other than card clothing	3	A
84483300	Spindles, spindle flyers, spinning rings and ring travellers	3	A
84483900	Other	3	A
84484200	Reeds for looms, healds and heald-frames	3	A
84484910	Shuttles	3	A
84484990	Other	3	A
84485100	Sinkers, needles and other articles used in forming stitches	3	A
84485900	Other	3	A
84490000	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	15	A
84501110	Unassembled or disassembled	3	A
84501190	Other	10	A
84501210	Unassembled or disassembled	3	A
84501290	Other	10	E
84501910	Unassembled or disassembled	3	A
84501990	Other	15	D
84502000	Machines, each of a dry linen capacity exceeding 10 kg	15	A
84509000	Parts	3	A
84511000	Dry-cleaning machines	15	A
84512110	Unassembled or disassembled	3	A
84512190	Other	15	A
84512900	Other	15	A
84513010	Wooden presses	15	A
84513090	Other	3	A
84514000	Washing, bleaching or dyeing machines	10	A
84515000	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	3	A
84518000	Other machines and apparatus	3	A
84519000	Parts	15	A
84521000	Sewing machines of the household type	10	A
84522100	Automatic units	3	A
84522910	Machines for sewing sacks and bags of a kind used for packing agricultural produce.	0	A

HS 2015	Description	Base Rate	Staging Category
84522990	Other	3	A
84523000	Sewing machine needles	3	A
84529000	Other parts of sewing machines	3	A
84531000	Machinery for preparing, tanning or working hides, skins or leather	3	A
84532000	Machinery for making or repairing footwear	3	A
84538000	Other machines and apparatus	3	A
84539000	Parts	3	A
84541000	Converters	0	A
84542000	Ingot moulds and ladles	3	A
84543000	Casting machines	3	A
84549010	Of converters	0	A
84549090	Other	3	A
84551000	Tube mills	3	A
84552100	Hot or combination hot and cold rolling mills	3	A
84552200	For cold rolling	3	A
84553000	Rolls for rolling mills	3	A
84559000	Other parts	3	A
84561000	Operated by laser or other light or photon beam processes	3	A
84562000	Operated by ultrasonic processes	3	A
84563000	Operated by electro-discharge processes	3	A
84569000	Other	3	A
84571000	Machining centres	3	A
84572000	Single-station machines	3	A
84573000	Multi-station machines	3	A
84581100	Numerically controlled	3	A
84581900	Other	3	A
84589100	Numerically controlled	3	A
84589900	Other	3	A
84591000	Way-type unit head machines	3	A
84592100	Numerically controlled	3	A
84592900	Other	3	A
84593100	Numerically controlled	3	A
84593900	Other	3	A
84594000	Other boring machines	3	A
84595100	Numerically controlled	3	A
84595900	Other	3	A
84596100	Numerically controlled	3	A

HS 2015	Description	Base Rate	Staging Category
84596900	Other	3	A
84597000	Other tapping or threading machines	3	A
84601100	Numerically controlled	3	A
84601900	Other	3	A
84602100	Numerically controlled	3	A
84602900	Other	3	A
84603100	Numerically controlled	3	A
84603900	Other	3	A
84604000	Honing or lapping machines	3	A
84609000	Other	3	A
84612000	Shaping or slotting machines	3	A
84613000	Broaching machines	3	A
84614000	Gear-cutting, gear-grinding or gear-finishing machines	3	A
84615000	Sawing or cutting-off machines	3	A
84619000	Other	3	A
84621000	Forging or die-stamping machines (including presses) and other hammering machines	3	A
84622100	Numerically controlled	3	A
84622900	Other	3	A
84623100	Numerically controlled	3	A
84623900	Other	3	A
84624100	Numerically controlled	3	A
84624900	Other	3	A
84629100	Hydraulic presses	3	A
84629900	Other	3	A
84631000	Draw-benches for bars, tubes, profiles, wire or the like	3	A
84632000	Thread-rolling machines	3	A
84633010	For making nails	0	A
84633090	Other	3	A
84639000	Other	3	A
84641000	Sawing machines	0	A
84642000	Grinding or polishing machines	0	A
84649000	Other	0	A
84651000	Machines which can carry out different types of machining operations without tool change between such operations	3	A
84659100	Sawing machines	3	A
84659200	Planing, milling or moulding machines	3	A
84659300	Grinding, sanding or polishing machines	3	A

HS 2015	Description	Base Rate	Staging Category
84659400	Bending or assembling machines	3	A
84659500	Drilling or morticing machines	3	A
84659600	Splitting, slicing or paring machines	3	A
84659900	Other	3	A
84661000	Tool holders and self-opening dieheads	3	A
84662000	Work holders	3	A
84663000	Dividing heads and other special attachments for machine-tools	3	A
84669100	For machines of heading 84.64	3	A
84669200	For machines of heading 84.65	3	A
84669300	For machines of headings 84.56 to 84.61	3	A
84669400	For machines of heading 84.62 or 84.63	3	A
84671100	Rotary type (including combined rotary-percussion)	10	A
84671900	Other	10	A
84672100	Drills of all kinds, including rotary drills	10	A
84672200	Saws, including cutoff saws	10	A
84672900	Other	10	A
84678100	Chainsaws	10	A
84678900	Other	10	A
84679100	Of chainsaws	10	A
84679200	Of pneumatic tools	10	A
84679900	Other	10	A
84681000	Hand-held blow pipes	3	A
84682000	Other gas-operated machinery and apparatus	3	A
84688000	Other machines and apparatus	3	A
84689000	Parts	3	A
84690010	Automatic typewriters	3	A
84690020	Other typewriters, whether or not electric	10	A
84690030	Machines for processing text	0	A
84701000	Electronic calculators capable of operation without an external source of electric power and pocket-size data-recording, reproducing and displaying machines with calculating functions	0	A
84702100	With built-in printing device	0	A
84702900	Other	0	A
84703000	Other calculating machines	0	A
84705000	Cash registers	0	A
84709000	Other	0	A
84713010	With cif value not exceeding b/.1.000, 00 per unit	0	A

HS 2015	Description	Base Rate	Staging Category
84713090	Other	0	A
84714110	With cif value not exceeding b/.1.000, 00 per unit	0	A
84714190	Other	0	A
84714910	With cif value not exceeding b/.1.000, 00 per unit	0	A
84714990	Other	0	A
84715010	With cif value not exceeding b/.1.000, 00 per unit	0	A
84715090	Other	0	A
84716000	Input or output units, whether or not containing storage units in the same housing	0	A
84717000	Storage units	0	A
84718000	Other units of automatic data processing machines	0	A
84719000	Other	0	A
84721000	Duplicating machines, including mimeographs	15	A
84723000	Machines for sorting or folding mail or for inserting mail in envelopes or wrappers, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	15	A
84729010	Automatic banknote dispensers (automatic tellers)	0	A
84729090	Other	10	A
84731010	Of tariff subheading 8469.11.00 and 8469.12.00	3	A
84731090	Other	15	A
84732100	Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	A
84732900	Other	0	A
84733000	Parts and accessories of the machines of heading 84.71	0	A
84734000	Parts and accessories of the machines of heading 84.72	0	A
84735000	Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	0	A
84741000	Sorting, screening, separating or washing machines	3	A
84742000	Crushing or grinding machines	3	A
84743110	Of a capacity not exceeding 0.36 m3	3	A
84743190	Other	3	A
84743200	Machinery for mixing mineral substances with bitumen	3	A
84743900	Other	3	A
84748010	Machines for making concrete blocks	3	A
84748090	Other	3	A
84749000	Parts	3	A

HS 2015	Description	Base Rate	Staging Category
84751000	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	0	A
84752100	Machines for making optical fibres and preforms thereof	0	A
84752900	Other	0	A
84759000	Parts	3	A
84762100	Incorporating heating or refrigerating devices	15	E
84762900	Other	15	E
84768100	Incorporating heating or refrigerating devices	15	E
84768900	Other	15	E
84769000	Parts	15	A
84771000	Injection-moulding machines	3	A
84772000	Extruders	3	A
84773000	Blow-moulding machines	3	A
84774000	Vacuum-moulding machines and other thermoforming machines	3	A
84775100	For moulding or retreading pneumatic tyres or for moulding or forming inner tubes	3	A
84775900	Other	3	A
84778000	Other machines and apparatus	3	A
84779000	Parts	3	A
84781000	Machinery	3	A
84789000	Parts	3	A
84791000	Machinery for civil engineering, building or the like	10	A
84792000	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	3	A
84793000	Presses for making particleboard or fibreboard of wood or other ligneous materials and other machinery for treating wood or cork	3	A
84794000	Rope or cable-making machines	3	A
84795000	Industrial robots, not elsewhere specified or included	3	A
84796000	Evaporative air coolers	10	A
84797100	Of a kind used in airports	3	A
84797900	Other	3	A
84798100	For treating metal, including electric wire coil-winders	3	A
84798210	Machinery for given industries	3	A
84798220	Other machinery of general use.	0	A
84798290	Other	3	A
84798910	Air humidifiers and dehumidifiers	3	A

HS 2015	Description	Base Rate	Staging Category
84798920	Bubble towers	0	A
84798930	Floor polishers	3	A
84798940	Refuse compactors	0	A
84798980	Other machinery of general use.	0	A
84798990	Other	3	A
84799000	Parts	3	A
84801000	Moulding boxes for metal foundry	3	A
84802000	Mould bases	3	A
84803000	Moulding patterns	3	A
84804100	For injection or compression moulding	3	A
84804900	Other	3	A
84805000	Moulds for glass	3	A
84806000	Moulds for mineral materials	3	A
84807100	For injection or compression moulding.	3	A
84807900	Other	3	A
84811000	Pressure-reducing valves	0	A
84812010	For pneumatic tyres and inner-tubes for vehicles	10	A
84812090	Other	3	A
84813000	Retention valves	0	A
84814000	Safety or relief valves	0	A
84818010	Taps	10	A
84818020	Other valves	0	A
84818090	Other	3	A
84819000	Parts	0	A
84821000	Ball bearings	3	A
84822000	Tapered roller bearings, including cone and tapered roller assemblies	3	A
84823000	Spherical roller bearings	3	A
84824000	Needle roller bearings	3	A
84825000	Cylindrical roller bearings	3	A
84828000	Other, including combined ball/roller bearings	3	A
84829100	Balls, needles and rollers	3	A
84829900	Other	3	A
84831010	For marine use	5	A
84831090	Other	0	A
84832000	Bearing housings, incorporating ball or roller bearings	10	A
84833000	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	10	A

HS 2015	Description	Base Rate	Staging Category
84834000	Gears and gearing, other than toothed wheels and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	3	A
84835010	Pulleys of an external diameter of 25 mm or more but less than 750 mm	10	A
84835090	Other	10	A
84836000	Clutches and shaft couplings, including universal joints	10	A
84839000	Toothed wheels and other transmission elements presented separately; parts	10	A
84841000	Gaskets and seals	0	A
84842000	Mechanical seals	0	A
84849000	Other	0	A
84861000	Machines and apparatus for the manufacture of semiconductor boules or wafers	0	A
84862010	Operated by laser or other light or photon beam processes	0	A
84862020	For dry-etching patterns on semiconductor materials	0	A
84862030	Numerically controlled bending, folding, straightening or flattening machines (including presses)	0	A
84862040	Grinding or polishing machines	0	A
84862050	Extruders	0	A
84862060	Blow-moulding machines	0	A
84862070	Resistance heated furnaces and ovens (indirect heating)	0	A
84862080	Furnaces and ovens functioning by induction or dielectric loss	0	A
84862091	Resistance heated furnaces and ovens (direct heating), with the temperature not exceeding 900 °C, other than laboratory furnaces and ovens	0	A
84862092	Ion implanters for doping semiconductor materials	0	A
84862093	Direct write-on-wafer apparatus	0	A
84862094	Photorepeater	0	A
84862099	Other	0	A
84863011	Operated by laser or other light or photon beam processes	0	A
84863012	Operated by ultrasonic processes	0	A
84863013	Operated by electro-discharge processes	0	A
84863019	Other	0	A
84863020	Sawing machines	0	A
84863030	Grinding or polishing machines	0	A

HS 2015	Description	Base Rate	Staging Category
84863040	Industrial robots	0	A
84863090	Other	0	A
84864010	Injection-moulding machines	0	A
84864020	Vacuum-moulding machines and other thermoforming machines	0	A
84864030	Moulds, injection or compression	0	A
84864041	Fully or partly automatic	0	A
84864049	Other	0	A
84864090	Other	0	A
84869000	Parts and accessories	0	A
84871000	Ships' or boats' propellers and blades therefor	5	A
84879010	Seal rings (seals or retainers)	0	A
84879090	Other	3	A
85011000	Motors of an output not exceeding 37.5 w	3	A
85012000	Universal ac/dc motors of an output exceeding 37.5 w	3	A
85013100	Of an output not exceeding 750 W	3	A
85013200	Of an output exceeding 750 W but not exceeding 75 kW	3	A
85013300	Of an output exceeding 75 kW but not exceeding 375 kW	3	A
85013400	Of an output exceeding 375 kW	3	A
85014000	Other ac motors, single-phase	3	A
85015100	Of an output not exceeding 750 w	3	A
85015200	Of an output exceeding 750 w but not exceeding 75 kw	3	A
85015300	Of an output exceeding 75 kw	3	A
85016100	Of an output not exceeding 75 kva	3	A
85016200	Of an output exceeding 75 kva but not exceeding 375 kva	3	A
85016300	Of an output exceeding 375 kva but not exceeding 750 kva	3	A
85016400	Of an output exceeding 750 kva	3	A
85021100	Of an output not exceeding 75 kva	3	A
85021200	Of an output exceeding 75 kva but not exceeding 375 kva	3	A
85021300	Of an output exceeding 375 kva	3	A
85022000	Generating sets with spark-ignition internal combustion piston engines	10	C
85023100	Wind-powered	10	C

HS 2015	Description	Base Rate	Staging Category
85023900	Other	10	C
85024000	Electric rotary converters	3	A
85030000	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02	3	A
85041000	Ballasts for discharge lamps or tubes	3	A
85042100	Having a power handling capacity not exceeding 650 kva	3	A
85042200	Having a power handling capacity exceeding 650 kva but not exceeding 10 000 kva	3	A
85042300	Having a power handling capacity exceeding 10 000 kva	3	A
85043100	Having a power handling capacity not exceeding 1 kva	3	A
85043200	Having a power handling capacity exceeding 1 kva but not exceeding 16 kva	3	A
85043300	Having a power handling capacity exceeding 16 kva but not exceeding 500 kva	3	A
85043400	Having a power handling capacity exceeding 500 kva	3	A
85044010	Stabilised power suppliers for automatic data processing machines or other office machines	0	A
85044090	Other	5	A
85045000	Other reactance coils (self-induction)	0	A
85049000	Parts	0	A
85051100	Of metal	15	C
85051900	Other	15	C
85052000	Electromagnetic couplings, clutches and brakes	10	C
85059010	Electromagnetic lifting heads	10	C
85059090	Other	15	C
85061011	For hearing aids	0	A
85061019	Other	5	C
85061020	Having an external volume exceeding 300 cm ³	5	C
85063011	For hearing aids	0	A
85063019	Other	5	A
85063020	Having an external volume exceeding 300 cm ³	5	A
85064011	For hearing aids	0	A
85064019	Other	5	A
85064020	Having an external volume exceeding 300 cm ³	5	A
85065011	For hearing aids	0	A
85065019	Other	5	A
85065020	Having an external volume exceeding 300 cm ³	5	A

HS 2015	Description	Base Rate	Staging Category
85066011	For hearing aids	0	A
85066019	Other	5	A
85066020	Having an external volume exceeding 300 cm ³	5	A
85068011	For hearing aids	0	A
85068019	Other	5	A
85068020	Having an external volume exceeding 300 cm ³	5	A
85069000	Parts	5	A
85071000	Lead-acid, of a kind used for starting piston engines	15	X
85072000	Other lead-acid accumulators	15	H
85073000	Of nickel-cadmium	15	X
85074000	Of nickel-iron	15	X
85075000	Of nickel-metal hydride	15	E
85076000	Of lithium-ion	15	E
85078000	Other accumulators	15	H
85079010	Separators	3	H
85079090	Other	3	A
85081110	Household use	15	A
85081120	For industrial use	15	E
85081910	Household use	15	E
85081920	For industrial use	3	A
85086010	Industrial:	3	A
85086090	Other	10	A
85087010	For industrial vacuum cleaners	3	C
85087090	Other	15	C
85094000	Food grinders and mixers; fruit or vegetable juice extractors	5	A
85098011	Slicers for meat, cheese, etc.	5	E
85098012	Electric toothbrushes	5	E
85098019	Other	5	E
85098091	Floor polishers of the household type	15	C
85098092	Kitchen waste disposers	10	C
85098099	Other	5	E
85099000	Parts	15	C
85101000	Shavers	10	C
85102000	Hair clippers	15	C
85103000	Hair-removing appliances	5	C
85109010	For shaving appliances	10	C
85109020	For animal shearing appliances	15	C
85109090	Other	15	C

HS 2015	Description	Base Rate	Staging Category
85111000	Spark plugs	5	A
85112000	Ignition magnetos; magneto-dynamos; magnetic flywheels	5	A
85113000	Distributors; ignition coils	5	A
85114000	Starter motors and dual purpose starter-generators	5	A
85115000	Other generators	5	A
85118000	Other apparatus and devices	5	A
85119010	For marine alternators and 32-volt starter motors	5	C
85119090	Other	10	C
85121000	Lighting or visual signalling equipment of a kind used on bicycles	10	C
85122000	Other lighting or visual signalling equipment	10	C
85123000	Sound signalling equipment	10	C
85124000	Windscreen wipers, defrosters and demisters	10	C
85129010	Of windscreen wipers, of the kind used in vehicles of heading 87.02	10	C
85129090	Other	10	C
85131000	Lamps	10	A
85139000	Parts	15	A
85141010	For ceramics	10	C
85141090	Other	3	C
85142010	For ceramics	10	C
85142090	Other	3	C
85143010	For ceramics	10	C
85143090	Other	3	C
85144010	For ceramics	10	C
85144090	Other	3	C
85149000	Parts	3	A
85151100	Soldering irons and guns	3	A
85151900	Other	3	A
85152100	Fully or partly automatic	3	A
85152900	Other	3	A
85153100	Fully or partly automatic	3	A
85153910	For arc welding, AC, for an operating current of 180 A or more but not more than 250 A, with coated electrodes	3	A
85153990	Other	3	A
85158000	Other machines and apparatus	3	A
85159000	Parts	3	A

HS 2015	Description	Base Rate	Staging Category
85161011	Unassembled or disassembled	5	E
85161019	Other	15	E
85161021	Unassembled or disassembled	5	E
85161029	Other	15	E
85162100	Storage heating radiators	15	C
85162900	Other	15	C
85163100	Hair dryers	10	C
85163200	Other hairdressing apparatus	10	C
85163300	Hand-drying apparatus	15	C
85164000	Electric irons	5	C
85165000	Microwave ovens	10	B
85166000	Other ovens; cookers, cooking plates, boiling rings; grillers and roasters	10	E
85167100	Coffee or tea-makers	10	E
85167200	Toasters	10	E
85167900	Other	10	E
85168010	For electric irons	10	C
85168090	Other	15	B
85169000	Parts	15	C
85171100	Line telephone sets with cordless handsets	0	A
85171200	Telephones for cellular networks or for other wireless networks	0	A
85171800	Other	0	A
85176110	Telecommunication apparatus for carrier-current or digital line systems	0	A
85176121	For telephony or radio-telegraphy	0	A
85176122	With built-in receiver	0	A
85176129	Other	0	A
85176200	Apparatus for the reception, conversion, emission and transmission or regeneration of voice, images or other data, including switching and routing apparatus	0	A
85176910	Reception apparatus for radiotelephony or radiotelegraphy	0	A
85176990	Other	0	A
85177000	Parts	0	A
85181010	Microphones having a frequency range between 300 hz and 3.4 khz with a diameter not exceeding 10 mm and less than or equal to 3 mm height for use in telecommunications	0	A
85181090	Other	5	A

HS 2015	Description	Base Rate	Staging Category
85182100	Single loudspeakers, mounted in their enclosures	10	C
85182200	Multiple loudspeakers, mounted in the same enclosure	5	A
85182910	Loudspeakers, without housing, for a frequency range between 300 hz and 3.4 khz with a diameter not exceeding 50 mm, for telecommunication use	0	A
85182990	Other	5	A
85183010	Phone headsets including mobile phones (cell phones) and those of other wireless networks	0	A
85183090	Other	10	B
85184010	Of a kind used as repeaters in telephony	0	A
85184090	Other	5	A
85185010	Cinematographic	15	C
85185090	Other	10	C
85189000	Parts	0	A
85192010	Coin- or disc-operated record-players	10	C
85192090	Other	10	C
85193011	Fully disassembled (CKD), put up in kits	10	C
85193019	Other	10	C
85193090	Other	10	C
85195000	Telephone answering machines	0	A
85198111	Sound reproducers, cassette-type	10	C
85198112	Sound reproducers, other than cassette type	5	C
85198113	Sound recorders and reproducers, digital or cassette type	5	C
85198119	Other	10	C
85198190	Other	10	C
85198911	Fully disassembled (CKD), put up in kits	10	C
85198919	Other	10	C
85198921	Fully disassembled (CKD), put up in kits	10	C
85198929	Other	10	C
85198930	Transcribing machines	10	C
85198990	Other	10	C
85211010	Fully disassembled (CKD), put up in kits	5	B
85211020	Reproducing apparatus for «magazine» operating with ribbons exceeding 19 mm width, with programming unit sequence of operations for broadcasters	5	B
85211090	Other	5	B
85219000	Other	5	C
85221000	Pick-up cartridges	15	C

HS 2015	Description	Base Rate	Staging Category
85229010	Furniture	15	E
85229090	Other	10	B
85232110	Unrecorded	0	A
85232120	Recorded	0	A
85232910	Unrecorded	0	A
85232921	For automatic data processing machines	0	A
85232929	Other	15	C
85232931	For sound recording only, educational	0	A
85232932	Other, for sound recording only	10	E
85232933	For automatic data processing machines, educational	0	A
85232934	Other, for automatic data-processing machines	0	A
85232935	Other, educational	15	C
85232936	Film videos, except for educational use	5	C
85232937	Film videos for educational use	5	C
85232939	Other	15	E
85232990	Other	15	C
85234100	Unrecorded	0	A
85234911	For automatic data processing machines	0	A
85234919	Other	15	C
85234921	For educational use	0	A
85234929	Other	15	C
85234931	Entertainment programs	0	A
85234932	Other programs, except for educational use	0	A
85234933	Programs for educational use	0	A
85234939	Other	0	A
85234991	Digital video discs (dvd), for educational use	5	C
85234992	Digital video discs (dvd)	5	C
85234993	Other for educational use	15	C
85234999	Other	15	B
85235110	Unrecorded	0	A
85235190	Other	15	A
85235210	Cards incorporating an electronic integrated circuit ("smart cards")	0	A
85235290	Parts	0	A
85235910	Unrecorded	0	A
85235920	Cards and labels proximity activation	0	A
85235990	Other	15	C
85238010	Unrecorded	0	A
85238021	For automatic data processing machines	0	A

HS 2015	Description	Base Rate	Staging Category
85238029	Other	15	C
85238031	Long-playing records	15	E
85238032	Educational records	0	A
85238039	Other records	10	E
85238040	Matrices and masters	15	C
85238051	Entertainment programs	0	A
85238052	Other programmes, not educational	0	A
85238053	Programs for educational use	0	A
85238059	Other	0	A
85238091	For educational use	10	C
85238099	Other	5	C
85255010	For radio broadcasting stations	0	A
85255020	For television	15	A
85255030	For radio amateurs	0	A
85255090	Other	0	A
85256010	For radio broadcasting stations	0	A
85256020	For television stations	15	A
85256030	For radio amateurs	0	A
85256090	Other	0	A
85258010	Television cameras	0	A
85258020	Digital camera and camcorders	0	A
85261000	Radar apparatus	15	C
85269100	Radio navigational aid apparatus	15	C
85269200	Radio remote control apparatus	15	A
85271210	Fully disassembled (CKD), put up in kits	5	C
85271290	Other	5	C
85271310	Fully disassembled (CKD), put up in kits	10	C
85271390	Other	10	C
85271910	Fully disassembled (CKD), put up in kits	5	B
85271990	Other	5	B
85272110	Fully disassembled (CKD), put up in kits	5	C
85272190	Other	5	C
85272910	Fully disassembled (CKD), put up in kits	10	C
85272990	Other	10	C
85279110	For radio broadcasting stations	0	A
85279190	Other	5	C
85279210	Fully disassembled (CKD), put up in kits	10	C
85279290	Other	10	C
85279910	Fully disassembled (CKD), put up in kits	10	C

HS 2015	Description	Base Rate	Staging Category
85279990	Other	10	C
85284100	Of a kind solely or principally used in an automatic data-processing system of heading 84.71	5	A
85284911	Fully disassembled (CKD), put up in kits	5	C
85284919	Other	5	E
85284921	Fully disassembled (CKD), put up in kits	5	C
85284929	Other	5	C
85285100	Of a kind solely or principally used in an automatic data-processing system of heading 84.71	0	A
85285911	Fully disassembled (CKD), put up in kits	0	A
85285919	Other	0	A
85285921	Fully disassembled (CKD), put up in kits	0	A
85285929	Other	0	A
85286100	Of a kind solely or principally used in an automatic data-processing system of heading 84.71	0	A
85286910	Flat paper display units for use with projection data processing or adp machines which can display digital information generated by the central processing unit	0	A
85286990	Other	5	C
85287110	Multimedia boxes which have a communication function; microprocessor-based device incorporating a modem for internet access and having a function of interactive information exchange	0	A
85287190	Other	5	E
85287210	Multimedia boxes which have a communication function; microprocessor-based device incorporating a modem for internet access and having a function of interactive information exchange	0	A
85287290	Other	5	A
85287310	Fully disassembled (CKD), put up in kits	5	C
85287390	Other	5	E
85291010	Of a kind used in radio-telephony or radio-telegraphy	0	A
85291090	Other	5	C
85299011	For broadcasting stations (radio)	5	C
85299012	For portable receivers for calling facilities, reporting or paging; digital camera; video cameras; transmitters or receivers, other appliances or television broadcasting	0	A
85299019	Other	0	A

HS 2015	Description	Base Rate	Staging Category
85299020	For portable receivers for calling facilities, reporting or paging; digital camera; video cameras; transmitters or receivers, other appliances or television broadcasting	0	A
85299090	Other	0	A
85301000	Equipment for railways or tramways	15	C
85308000	Other apparatus	15	C
85309000	Parts	15	C
85311000	Burglar or fire alarms and similar apparatus	10	B
85312000	Indicator panels incorporating liquid crystal devices (lcd) or light emitting diodes (led)	0	A
85318010	Telephonic or telegraphic audible alarms (bells)	15	E
85318020	Other electrical bells, buzzers, door chimes and similar	10	E
85318030	Other indicator light panels	15	C
85318040	Sirens	10	C
85318050	Device for flat panel display (including the liquid crystal display (lcd), electroluminescent, the plasma, and other technologies vacuofluorescentes)	0	A
85318090	Other	15	B
85319010	For indicator panels with liquid crystal devices (lcd) or light emitting diodes (led) included	0	A
85319090	Other	15	C
85321000	Fixed capacitors designed for use in 50/60hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	0	A
85322100	Of tantalum	0	A
85322200	Aluminium electrolytic	0	A
85322300	Ceramic dielectric, single layer	0	A
85322400	Ceramic dielectric, multilayer	0	A
85322500	Dielectric of paper or plastics	0	A
85322900	Other	0	A
85323000	Variable or adjustable capacitors	0	A
85329000	Parts	0	A
85331000	Fixed carbon resistors, composition or film types	0	A
85332100	Of an output not exceeding 20 w	0	A
85332900	Other	0	A
85333100	Of an output not exceeding 20 w	0	A
85333900	Other	0	A
85334000	Other variable resistors, including rheostats and potentiometers	0	A
85339000	Parts	0	A

HS 2015	Description	Base Rate	Staging Category
85340000	Printed circuits	0	A
85351000	Fuses and circuit breaker fuses	3	A
85352100	For a voltage of less than 72.5 kv	3	A
85352900	Other	10	C
85353000	Isolating switches and make-and-break switches	10	C
85354010	Lighting rod	10	B
85354020	Voltage limiters	10	B
85354030	Surge suppressors	10	B
85359000	Other	10	C
85361010	Fuses	10	C
85361021	Of safety, manual override, intensity current not exceeding 600 A and a voltage not exceeding 600 V	10	C
85361022	Blade, manual control, intensity current not exceeding 100 a and a voltage not exceeding 250 v	10	C
85361029	Other	10	C
85362010	Thermo-magnetic, vacuum, air or oil types or of moulded plastic for a current not exceeding 100 A and a voltage not exceeding 250 V	3	A
85362090	Other	3	A
85363010	Surge suppressors	10	C
85363090	Other	10	C
85364100	For a voltage not exceeding 60v	3	A
85364910	Surge indicators and electrical contactors	3	A
85364990	Other	3	A
85365010	Electronic switches, including switches with thermal and electromechanical switches collector	0	A
85365090	Other	5	A
85366100	Lamp-holders	10	G
85366910	Plugs and sockets (connectors or sockets) for coaxial cables or printed circuits	0	A
85366990	Other	10	C
85367010	Of plastic	6	C
85367020	Of copper	15	E
85367090	Other	10	E
85369000	Other apparatus	0	A
85371000	For a voltage not exceeding 1 000 v	10	A
85372000	For a voltage exceeding 1 000 v	10	A
85381000	Boards, panels, consoles, cabinets and other bases of heading 85.37, not equipped with their apparatus	10	C

HS 2015	Description	Base Rate	Staging Category
85389000	Other	0	A
85391000	Sealed beam lamp units	10	C
85392100	Tungsten halogen	10	C
85392210	Incandescent filament lamps of a power of 15 W or more	10	C
85392290	Other	10	C
85392900	Other	10	C
85393110	Straight, exceeding 14 w power but not exceeding 215 w tubes	5	A
85393120	With energy saver	5	A
85393190	Other	5	A
85393200	Mercury or sodium vapour lamps; metal halide lamps	10	C
85393910	Other fluorescent lamps	5	C
85393990	Other	10	B
85394100	Arc lamps	3	A
85394900	Other	3	A
85399010	Filaments with their supporting conducting wires; threaded or bayonet type bases for fluorescent lamps and tubes	15	C
85399090	Other	15	C
85401100	Colour	10	E
85401200	Black-and-white or other monochrome	10	E
85402000	Television camera tubes; image converters and intensifiers; other photo-cathode tubes	10	E
85404000	Data/graphic display tubes, colour, with a phosphor dot screen pitch of less than 0.4 mm	0	A
85406000	Other cathode ray tubes	10	E
85407100	Magnetrons	10	E
85407900	Other	10	E
85408100	Receiver or amplifier valves and tubes	10	E
85408900	Other	10	E
85409100	Of cathode ray tubes	10	E
85409900	Other	10	E
85411000	Diodes, other than photosensitive or light-emitting diodes	0	A
85412100	With a dissipation rate of less than 1 w	0	A
85412900	Other	0	A
85413000	Thyristors, diacs and triacs, other than photosensitive devices	0	A

HS 2015	Description	Base Rate	Staging Category
85414000	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	0	A
85415000	Other semiconductor devices	0	A
85416000	Mounted piezo-electric crystals	0	A
85419000	Parts	0	A
85423111	Metal oxide semiconductor (mos)	0	A
85423112	Bipolar technology circuits	0	A
85423119	Other (including circuits combining mos and bipolar technologies (bimos technology))	0	A
85423120	Other than the digital	0	A
85423130	Hybrid integrated circuits	0	A
85423180	Waste and scrap	0	A
85423211	Metal oxide semiconductor (mos)	0	A
85423212	Bipolar technology circuits	0	A
85423219	Other (including circuits combining mos and bipolar technologies (bimos technology))	0	A
85423220	Other than digital	0	A
85423230	Hybrid integrated circuits	0	A
85423280	Waste and scrap	0	A
85423311	Metal oxide semiconductor (mos)	0	A
85423312	Bipolar technology circuits	0	A
85423319	Other (including circuits combining mos and bipolar technologies (bimos technology))	0	A
85423320	Other than the digital	0	A
85423330	Hybrid integrated circuits	0	A
85423380	Waste and scrap	0	A
85423911	Metal oxide semiconductor (mos)	0	A
85423912	Bipolar technology circuits	0	A
85423919	Other (including circuits combining mos and bipolar technologies (bimos technology))	0	A
85423920	Other than the digital	0	A
85423930	Hybrid integrated circuits	0	A
85423980	Waste and scrap	0	A
85429000	Parts	0	A
85431000	Particle accelerators	3	A
85432000	Signal generators	15	C
85433000	Machines and apparatus for electroplating, electrolysis or electrophoresis	3	A

HS 2015	Description	Base Rate	Staging Category
85437010	Amplifiers for radio broadcasting transmitters	0	A
85437020	Remote control for household use	15	C
85437040	Electrical or electronic machines with translation or dictionary	0	A
85437090	Other	15	C
85439010	Of amplifiers for radio broadcasting transmitters	10	C
85439020	For synchronisers	15	C
85439030	Electronic microassemblies	10	E
85439040	For electrical or electronic machines with translation or dictionary	0	A
85439090	Other	15	C
85441100	Of copper	10	C
85441900	Other	10	B
85442000	Coaxial cable and other coaxial electric conductors	3	A
85443000	Ignition wiring sets and other wiring sets of a kind used in means of transport	10	A
85444210	For a voltage not exceeding 80 v, fitted with connectors, of a kind used in telecommunication	0	A
85444220	For a voltage exceeding 80 v but not exceeding 1,000 v, fitted with connectors, of a kind used in telecommunication	0	A
85444290	Other	10	B
85444911	Of copper, insulated with in thermoplastics, whether or not plated or coated with tin with up to two pairs	0	A
85444912	With thermoplastic insulation made of coated or copper coated steel (copperclad) for lowering or loading and up to two pairs ("Drop Wire" type)	10	E
85444913	Other, for a voltage not exceeding 80 v, fitted with connectors, of a kind used in telecommunication	0	A
85444919	Other	10	A
85444920	Flat copper cables insulated with thermoplastics, television aerial risers, with one pair	0	A
85444930	Electrode holder cables (for electric arc welding)	3	A
85444940	Wire, strands and cables of copper insulated with thermoplastics, suitable for use at temperatures of up to 90°C with up to four conductors, other than wires and cables with transparent insulation	10	E
85444950	For a voltage exceeding 80 v but not exceeding 1,000 v, fitted with connectors, of a kind used in telecommunication	0	A

HS 2015	Description	Base Rate	Staging Category
85444990	Other	10	A
85446010	With connector	10	E
85446091	Electrode holder cables (for electric arc welding)	3	A
85446092	Wires, strands and cables of copper insulated with thermoplastics suitable for use at temperatures of up to 90°C (194°F), for buildings, distribution and connection, with up to 4 conductors	10	E
85446093	Multiple pair control cables, whether or not with steel core	10	E
85446099	Other	10	A
85447000	Optical fibre cables	0	A
85451100	Of a kind used for furnaces	3	A
85451900	Other	15	C
85452000	Brushes	15	C
85459000	Other	15	C
85461000	Of glass	15	C
85462000	Of ceramic	15	C
85469000	Other	15	C
85471000	Ceramic insulation parts	15	C
85472000	Plastic insulation parts	15	C
85479010	Electrical conduit tubing and joints therefor, of base metal, lined with insulating material	3	A
85479090	Other	10	A
85481010	Of lead	10	C
85481090	Other	10	A
85489010	Electronic microassemblies	10	C
85489090	Other	5	C
86011000	Powered from an external source of electricity	15	A
86012000	Of electric accumulators	15	A
86021000	Diesel-electric locomotives	15	A
86029000	Other	15	A
86031000	From an external source of electricity	15	A
86039000	Other	15	A
86040000	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	15	A
86050000	Railway or tramway passenger coaches, luggage vans, post office coaches and other special purpose coaches (excluding those of heading 86.04)	15	A

HS 2015	Description	Base Rate	Staging Category
86061000	Tank wagons and the like	15	A
86063000	Self-discharging vans and wagons, other than those of subheading 8606.10	15	A
86069100	Covered and closed	15	A
86069200	Open, with non-removable sides of a height exceeding 60 cm	15	A
86069900	Other	15	A
86071100	Driving bogies and bissel-bogies	15	A
86071200	Other bogies and bissel-bogies	15	A
86071900	Other, including parts	15	A
86072100	Air brakes and parts thereof	15	A
86072900	Other	15	A
86073000	Hooks and other coupling devices, buffers, and parts thereof	15	A
86079100	Of locomotives	15	A
86079900	Other	15	A
86080000	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts thereof:	15	A
86090011	Of stainless steel for storing milk	3	A
86090012	Other of metal, for the transport of fluids with a capacity exceeding 500 litres	15	A
86090019	Other	15	A
86090090	Other	15	A
87011000	Pedestrian-controlled tractors	0	A
87012000	Road tractors for semi-trailers	0	A
87013000	Track-laying tractors	0	A
87019010	Agricultural, horticultural or forestry tractors	0	A
87019090	Other	10	A
87021011	New	0	A
87021019	Other	0	A
87021091	New	0	A
87021099	Other	0	A
87029011	New	0	A
87029019	Other	0	A
87029091	New	0	A
87029099	Other	0	A

HS 2015	Description	Base Rate	Staging Category
87031011	With a CIF value less than or equal to B/. 8,000.00	0	A
87031012	With a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00	0	A
87031013	With a CIF value exceeding B/. 20,000.00 but no more than B/. 25,000.00	0	A
87031019	Other	0	A
87031021	With a CIF value less than or equal to B/. 8,000.00	0	A
87031022	With a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00	0	A
87031023	With a CIF value exceeding B/. 20,000.00 but no more than B/. 25,000.00	0	A
87031029	Other	0	A
87032121	New	0	A
87032129	Other	0	A
87032141	New	0	A
87032149	Other	0	A
87032191	New, with a CIF value less than or equal to B/. 8,000.00	0	A
87032192	New, with a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00	0	A
87032193	New, with a CIF value exceeding B/. 20,000.00 but not exceeding B/. 25,000.00	0	A
87032194	New, other	0	A
87032196	Used, with a CIF value not exceeding B/. 8,000.00	0	A
87032197	Used, with a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00	0	A
87032198	Used, with a CIF value exceeding B/. 20,000.00 but no more than B/. 25,000.00	0	A
87032199	Other, used	0	A
87032221	New	0	A
87032229	Other	0	A
87032241	New	0	A
87032249	Other	0	A
87032291	New, with a CIF value less than or equal to B/. 8,000.00	0	A
87032292	New, with a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00	0	A
87032293	New, with a CIF value exceeding B/. 20,000.00 but no more than B/. 25,000.00	0	A
87032294	New, other	0	A

HS 2015	Description	Base Rate	Staging Category
87032296	Used, with a CIF value not exceeding B/. 8,000.00	0	A
87032297	Used, with a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00	0	A
87032298	Used, with a CIF value exceeding B/. 20,000.00 but no more than B/. 25,000.00	0	A
87032299	Other, used	0	A
87032321	New	0	A
87032329	Other	0	A
87032341	New	0	A
87032349	Other	0	A
87032391	New, with a CIF value less than or equal to B/. 8,000.00	0	A
87032392	New, with a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00	0	A
87032393	New, with a CIF value exceeding B/. 20,000.00 but no more than B/. 25,000.00	0	A
87032394	New, other	0	A
87032396	Used, with a CIF value not exceeding B/. 8,000.00	0	A
87032397	Used, with a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00	0	A
87032398	Used, with a CIF value exceeding B/. 20,000.00 but no more than B/. 25,000.00	0	A
87032399	Other, used	0	A
87032421	New	0	A
87032429	Other	0	A
87032441	New	0	A
87032449	Other	0	A
87032491	New, with a CIF value less than or equal to B/. 8,000.00	0	A
87032492	New, with a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00	0	A
87032493	New, with a CIF value exceeding B/. 20,000.00 but no more than B/. 25,000.00	0	A
87032494	New, other	0	A
87032496	Used, with a CIF value not exceeding B/. 8,000.00	0	A
87032497	Used, with a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00	0	A
87032498	Used, with a CIF value exceeding B/. 20,000.00 but no more than B/. 25,000.00	0	A
87032499	Other, used	0	A

HS 2015	Description	Base Rate	Staging Category
87033121	New	0	A
87033129	Other	0	A
87033141	New	0	A
87033149	Other	0	A
87033191	New, with a CIF value less than or equal to B/. 8,000.00	0	A
87033192	New, with a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00	0	A
87033193	New, with a CIF value exceeding B/. 20,000.00 but no more than B/. 25,000.00	0	A
87033194	New, other	0	A
87033196	Used, with a CIF value not exceeding B/. 8,000.00	0	A
87033197	Used, with a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00	0	A
87033198	Used, with a CIF value exceeding B/. 20,000.00 but no more than B/. 25,000.00	0	A
87033199	Other, used	0	A
87033221	New	0	A
87033229	Other	0	A
87033241	New	0	A
87033249	Other	0	A
87033291	New, with a CIF value less than or equal to B/. 8,000.00	0	A
87033292	New, with a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00	0	A
87033293	New, with a CIF value exceeding B/. 20,000.00 but no more than B/. 25,000.00	0	A
87033294	New, other	0	A
87033296	Used, with a CIF value not exceeding B /. 8,000.00	0	A
87033297	Used, with a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00	0	A
87033298	Used, with a CIF value exceeding B/. 20,000.00 but no more than B/. 25,000.00	0	A
87033299	Other, used	0	A
87033321	New	0	A
87033329	Other	0	A
87033341	New	0	A
87033349	Other	0	A
87033391	New, with a CIF value less than or equal to B /. 8,000.00	0	A

HS 2015	Description	Base Rate	Staging Category
87033392	New, with a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00	0	A
87033393	New, with a CIF value exceeding B/. 20,000.00 but no more than B/. 25,000.00	0	A
87033394	New, other	0	A
87033396	Used, with a CIF value not exceeding B / . 8,000.00	0	A
87033397	Used, with a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00	0	A
87033398	Used, with a CIF value exceeding B/. 20,000.00 but no more than B/. 25,000.00	0	A
87033399	Other, used	0	A
87039021	New	0	A
87039029	Other	0	A
87039041	New	0	A
87039049	Other	0	A
87039061	New	0	A
87039069	Other	0	A
87039091	New, with a CIF value less than or equal to B / . 8,000.00	0	A
87039092	New, with a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00	0	A
87039093	New, with a CIF value exceeding B/. 20,000.00 but no more than B/. 25,000.00	0	A
87039094	New, other	0	A
87039096	Used, with a CIF value not exceeding B / . 8,000.00	0	A
87039097	Used, with a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00	0	A
87039098	Used, with a CIF value exceeding B/. 20,000.00 no more than B/. 25,000.00	0	A
87039099	Other, used	0	A
87041000	Dumpers designed for off -highway	0	A
87042110	New	0	A
87042120	Used	0	A
87042210	New	0	A
87042220	Used	0	A
87042310	New	0	A
87042320	Used	0	A
87043110	New	0	A
87043120	Used	0	A
87043210	New	0	A

HS 2015	Description	Base Rate	Staging Category
87043220	Used	0	A
87049000	Other	0	A
87051000	Crane trucks	0	A
87052000	Trucks cars drilling derricks	0	A
87053000	Firetrucks	0	A
87054000	Concrete mixer truck	0	A
87059000	Other	0	A
87060010	Of buses	15	F
87060090	Other	15	F
87071000	For the vehicles of heading 87.03	15	E
87079011	For buses	15	F
87079019	Other	15	E
87079021	For road tractors for semi-trailers	10	F
87079022	For other agricultural, horticultural or forestry tractors	0	A
87079029	Other	10	F
87081000	Bumpers and parts thereof	5	A
87082100	Safety seat belts	5	E
87082910	Skylights of a kind used on the body of heading 87.02	0	A
87082990	Other	5	A
87083010	Mounted brake linings for pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	0	A
87083090	Other	5	A
87084010	Gearboxes	0	A
87084020	Parts	5	E
87085010	For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	0	A
87085090	Other	5	A
87087010	For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	0	A
87087090	Other	5	A
87088010	For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	0	A
87088090	Other	5	C
87089110	Tanks of bronze and plastic for radiators	3	E
87089120	Collars with overflow pipe for radiator tank	0	A
87089190	Other	15	D
87089210	Mufflers and exhaust pipes	5	C
87089220	Parts	5	C

HS 2015	Description	Base Rate	Staging Category
87089310	For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	0	A
87089320	For track-laying tractors	5	E
87089331	Complete, new	5	E
87089332	Complete, used or reconditioned	15	E
87089333	Discs, new, used or reconditioned	15	D
87089334	Pressure plates, new, used or reconditioned	15	D
87089339	Other parts	5	D
87089390	Other	5	A
87089410	For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	0	A
87089490	Other	5	A
87089500	Safety airbags with inflator system; parts thereof	5	D
87089910	For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	0	A
87089990	Other	5	A
87091100	Electric	3	A
87091900	Other	3	A
87099011	With pneumatic tyres	15	A
87099019	Other	15	A
87099090	Other	10	A
87100000	Tanks and other armored fighting vehicles, whether or not fitted with weapons; his parts.	15	D
87111010	New	15	C
87111020	Used	15	C
87112011	New	15	C
87112019	Other	15	C
87112021	New	0	A
87112029	Other	0	A
87113010	New	0	A
87113020	Used	0	A
87114010	New	0	A
87114020	Used	0	A
87115010	New	0	A
87115020	Used	0	A
87119000	Other	15	D
87120010	Bicycles of all kinds, totally disassembled	5	C
87120020	Bmx bicycles	10	C
87120030	Mountain bicycles and racing bicycles	10	C

HS 2015	Description	Base Rate	Staging Category
87120090	Other	15	C
87131000	Not mechanically propelled	0	A
87139000	Other	0	A
87141010	Saddles (seats)	10	C
87141091	Wheels with bands	15	D
87141092	Wheels with tires	15	D
87141093	Handle grips and cushions for pedal	15	D
87141099	Other	10	D
87142000	From wheelchairs and invalid carriages	0	A
87149110	Frames and forks	10	C
87149190	Parts	10	D
87149210	Wheels with bands	15	C
87149220	Wheels with tires	15	C
87149290	Other	10	C
87149300	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	10	A
87149400	Brakes, including coaster braking hubs and hub brakes, and parts thereof	10	A
87149500	Saddles	10	A
87149600	Pedals and crank-gear, and parts thereof	10	A
87149910	Handles (handles, rudders , handlebars) , fenders (mudguards) , chain guard and luggage racks (not plastic)	10	D
87149920	Handles and luggage racks (including tools) of plastic	10	A
87149990	Other	10	A
87150010	Baby carriages	10	E
87150091	Metal wheels fitted with solid tyres	15	D
87150099	Other	10	D
87161000	Trailers and semi-trailers for housing or camping, caravan type	15	F
87162000	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	10	A
87163111	New	3	D
87163119	Other	3	D
87163191	New	10	D
87163199	Other	10	D
87163900	Other	10	D
87164000	Other trailers and semi-trailers	15	D

HS 2015	Description	Base Rate	Staging Category
87168010	Metal trolleys of the kind used in supermarkets, trolleys for buckets and mops	10	F
87168020	Trolleys for the transport of coffins	15	F
87168090	Other	10	E
87169010	Wheels fitted with solid tyres	15	C
87169020	Wheels fitted with pneumatic tyres	15	C
87169091	Plastic or metal pail or tray for trolleys of use for construction or the transport of goods	0	A
87169092	Plastic rim with diameter not exceeding 30 cm for trolleys use for construction or the transport of goods	0	A
87169099	Other	10	C
88010000	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	15	A
88021100	Of an unladen weight not exceeding 2 000 kg	15	A
88021200	Of an unladen weight exceeding 2 000 kg	15	A
88022010	For commercial use	15	A
88022090	Other	15	A
88023010	For commercial use	15	A
88023090	Other	15	A
88024010	For commercial use	10	A
88024090	Other	10	A
88026000	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	15	A
88031000	Propellers and rotors and parts thereof	15	A
88032000	Landing gear and parts thereof	15	A
88033000	Other parts of airplanes or helicopters	10	A
88039000	Other	15	A
88040000	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	15	A
88051000	Apparatus and devices for launching aircraft and their parts; aircraft carrier and similar aircraft, and parts thereof	15	A
88052100	Air combat simulators and parts thereof	15	A
88052900	Other	15	A
89011010	Of a length not exceeding 15 m	15	C
89011090	Other	15	C
89012000	Tankers	15	C

HS 2015	Description	Base Rate	Staging Category
89013000	Refrigerated vessels, other than those of subheading 8901.20	15	C
89019010	Exceeding 15 m in length	10	C
89019090	Other	10	C
89020010	Not exceeding 250 tonnes gross register	10	C
89020090	Other	15	C
89031010	Up to 10 feet long	B/. 100,00	C
89031020	11 feet to 20 feet in length	B/. 200,00	C
89031030	From 21 feet to 30 feet in length	B/. 3.000,00	C
89031040	31 feet to 49 feet in length	B/. 5.000,00	C
89031050	From 50 feet to 75 feet in length	B/. 10.000,00	C
89031060	From 76 feet to 100 feet in length	B/. 15.000,00	C
89031090	Over 100 feet in length	B/. 20.000,00	C
89039110	Up to 10 feet long	B/. 1.000,00	C
89039120	11 feet to 20 feet in length	B/. 2.000,00	C
89039130	From 21 feet to 30 feet in length	B/. 3.000,00	C
89039140	31 feet to 49 feet in length	B/. 5.000,00	C
89039150	From 50 feet to 75 feet in length	B/. 10.000,00	C
89039160	From 76 feet to 100 feet in length	B/. 15.000,00	C
89039190	Over 100 feet in length	B/. 20.000,00	C
89039210	Up to 10 feet long	B/. 1.000,00	C
89039220	11 feet to 20 feet in length	B/. 2.000,00	C
89039230	From 21 feet to 30 feet in length	B/. 3.000,00	C
89039240	31 feet to 49 feet in length	B/. 5.000,00	C
89039250	From 50 feet to 75 feet in length	B/. 10.000,00	C
89039260	From 76 feet to 100 feet in length	B/. 15.000,00	C
89039290	Over 100 feet in length	B/. 20.000,00	C
89039910	Up to 10 feet long	B/. 1.000,00	C
89039920	11 feet to 20 feet in length	B/. 2.000,00	C
89039930	From 21 feet to 30 feet in length	B/. 3.000,00	C
89039940	31 feet to 49 feet in length	B/. 5.000,00	C
89039950	From 50 feet to 75 feet in length	B/. 10.000,00	C
89039960	From 76 feet to 100 feet in length	B/. 15.000,00	C
89039990	Over 100 feet in length	B/. 20.000,00	C
89040000	Tugs and pusher craft	15	C
89051000	Dredgers	15	C
89052000	Floating or submersible drilling or production platforms	15	C
89059000	Other	15	C
89061000	Warships	15	C

HS 2015	Description	Base Rate	Staging Category
89069000	Other	15	C
89071000	Inflatable rafts	10	C
89079010	Buoys and beacons	5	C
89079090	Other	15	C
89080000	Vessels and other floating structures for breaking up.	15	C
90011000	Optical fibres, optical fibre bundles and cables	0	A
90012000	Sheets and plates of polarizing material	10	C
90013000	Contact lenses	10	C
90014000	Spectacle lenses of glass	3	A
90015000	Spectacle lenses of other materials	3	A
90019000	Other	10	C
90021100	For cameras, projectors or photographic or cinematographic apparatus for enlargement or reduction	5	A
90021900	Other	5	A
90022000	Filters	10	C
90029010	Optical mirrors, for equipment, instruments or apparatus	15	C
90029090	Other	10	C
90031100	Of plastic	10	C
90031900	Of other materials	5	A
90039000	Parts	10	C
90041000	Sunglasses	5	A
90049010	Protective goggles (except sunglasses) for workers	5	A
90049090	Other	5	A
90051000	Binoculars (including prismatic)	10	E
90058000	Other instruments	10	C
90059000	Parts and accessories (including mountings)	10	C
90061000	Cameras of a kind used for preparing printing plates or cylinders	3	A
90063000	Special cameras for underwater or aerial photography or for medical examination of internal organs or for forensic or criminological laboratories	10	C
90064000	Instant print cameras	10	E
90065100	With a through-the-lens viewfinder (single lens reflex (slr)), for roll film of a width not exceeding 35mm	5	A
90065210	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	10	C
90065290	Other	5	C

HS 2015	Description	Base Rate	Staging Category
90065310	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	10	C
90065390	Other	5	C
90065910	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	10	C
90065990	Other	5	C
90066100	Discharge lamp (electronic) flashlight apparatus	10	C
90066910	Flashbulbs, flashcubes and the like	5	C
90066990	Other	10	C
90069100	For photographic cameras	10	C
90069900	Other	10	C
90071000	Cameras	10	E
90072000	Projectors	10	C
90079100	For cameras	10	C
90079200	For projectors	10	C
90085010	Projectors, microfilm readers, microfiche or other microforms	15	E
90085020	Photographic enlarger or reducers	3	C
90089000	Parts and accessories	15	C
90101000	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	3	A
90105010	Presses	3	A
90105020	Tanks for developing and washing film, etc.	15	A
90105090	Other	3	A
90106000	Projection screens	15	C
90109000	Parts and accessories	15	C
90111000	Stereoscopic microscopes	15	C
90112000	Other microscopes, for photomicrography, cinephotomicrography or microprojection	15	C
90118000	Other microscopes	3	A
90119000	Parts and accessories	15	C
90121000	Microscopes other than optical microscopes; diffraction apparatus	3	A
90129000	Parts and accessories	3	A
90131000	Telescopic sights for fitting to arms; periscopes; telescopes for machines, appliances or instruments of this chapter or section xvi	15	C
90132000	Lasers, other than laser diodes	15	C

HS 2015	Description	Base Rate	Staging Category
90138010	Magnifier lenses and threadcounters	15	C
90138020	Devices flat panel display (including the liquid crystal display (lcd) , electroluminescent , plasma , and other technologies vacuoflorescentes)	0	A
90138090	Other	15	C
90139010	For display devices, flat panel (including the liquid crystal display (lcd) , electroluminescent , the plasma , and other technologies vacuoflorescentes)	0	A
90139090	Other	15	C
90141010	Navigational compasses	5	C
90141090	Other	15	C
90142000	Instruments and appliances for aeronautical or space navigation (other than compasses)	15	C
90148011	Sonars, echo sounders	5	C
90148019	Other	15	C
90148090	Other	15	C
90149000	Parts and accessories	15	C
90151000	Rangefinders	10	C
90152000	Theodolites and tachymeters (tacheometers)	10	C
90153000	Levels	10	C
90154000	Photogrammetrical surveying instruments and appliances	10	C
90158010	Other instruments and appliances of Geodesy, Topography, Surveying or leveling	5	C
90158090	Other	10	C
90159010	For instruments and appliances of geodesy, topography, surveying or leveling	5	A
90159020	For rangefinders	5	A
90159030	For photogrammetrical surveying instruments and appliances	5	A
90159090	Other	3	A
90160000	Balances of a sensitivity of 5 cg or better, with or without weights	3	A
90171010	Plotters whether or not combined with input units or output of heading 84.71	0	A
90171090	Other	15	C
90172000	Other drawing, marking-out or mathematical calculating instruments	10	C
90173000	Micrometers, callipers and gauges	3	A
90178010	Meters	15	B

HS 2015	Description	Base Rate	Staging Category
90178090	Other	15	C
90179010	For heading 9017.30.00	3	C
90179090	Other	15	C
90181100	Electro-cardiographs	15	C
90181200	Ultrasonic scanning apparatus	10	C
90181300	Magnetic resonance imaging apparatus	10	C
90181400	Scintigraphic apparatus	10	C
90181900	Other	10	C
90182000	Ultraviolet or infra-red ray apparatus.	15	C
90183110	Disposable	5	A
90183190	Other	5	A
90183200	Tubular metal needles and needles for sutures	15	C
90183910	Venoclysis equipment	10	B
90183990	Other	10	B
90184100	Dental drill engines, whether or not combined on a single base with other dental equipment	15	C
90184900	Other	5	A
90185000	Other ophthalmic instruments and appliances	15	C
90189010	Instruments and appliances for artificially inseminating animals	0	A
90189020	Artificial kidneys	0	A
90189090	Other	10	A
90191000	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	10	A
90192000	Ozone therapy apparatus; oxygen therapy or aerosol therapy, respiratory re-animation equipment and other respiratory therapy apparatus	0	A
90200000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	15	C
90211010	Orthopaedic footwear	15	C
90211090	Other	0	A
90212100	Artificial teeth	0	A
90212900	Other	0	A
90213100	Artificial joints	0	A
90213900	Other	0	A
90214000	Hearing aids, excluding parts and accessories	0	A
90215000	Heart stimulators, other than parts and accessories	0	A
90219000	Other	0	A

HS 2015	Description	Base Rate	Staging Category
90221200	Tomography devices controlled by an automatic data-processing machine	15	C
90221300	Other, for dental uses	15	C
90221400	Other, for medical, surgical or veterinary uses	15	C
90221900	For other uses	15	C
90222100	For medical, surgical, dental or veterinary uses	0	A
90222900	For other uses	15	C
90223000	X-ray tubes	15	C
90229010	Parts and accessories for apparatus based on the use of x-rays or of alpha, beta or gamma radiation, for medical, surgical, dental or veterinary uses	0	A
90229020	Lead-covered protective shields, for x-ray examinations	5	C
90229090	Other	15	B
90230000	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	15	C
90241000	Machines and appliances for testing metals	3	A
90248000	Other machines and apparatus	3	A
90249000	Parts and accessories	3	A
90251100	Liquid-filled, for direct reading	3	A
90251900	Other	0	A
90258000	Other instruments	15	C
90259000	Parts and accessories	3	A
90261000	For measuring or checking the flow or level of liquids	0	A
90262000	For measuring or checking pressure	0	A
90268000	Other instruments and appliances	0	A
90269000	Parts and accessories	0	A
90271000	Gas or smoke analysis apparatus	3	A
90272000	Chromatographs and electrophoresis instruments	0	A
90273000	Spectrometers, spectrophotometers and spectrographs using optical radiation (uv, visible, ir)	0	A
90275000	Other instruments and apparatus using optical radiations (uv , visible, ir)	0	A
90278010	For blood analysis	15	B
90278020	For determining capillary blood glucose levels	5	A
90278030	Other refractometers and tensiometers for agricultural purposes	0	A
90278090	Other	0	A
90279010	Parts of blood testing instruments and apparatus	15	C

HS 2015	Description	Base Rate	Staging Category
90279020	Parts for photometers (not electric or electronic)	10	C
90279030	Lancets for capillary puncture and lancet guns	5	B
90279090	Other	0	A
90281000	Gas meters	3	A
90282000	Liquid meters	0	A
90283010	Electro-magnetic induction supply meters, with 4, 5 or 6 terminals, for a current not exceeding 100 A	10	A
90283090	Other	10	A
90289010	For electricity meters	15	C
90289090	Other	3	A
90291010	Revolution counters, mileometers	10	C
90291020	Production counters	3	C
90291090	Other	15	C
90292010	Stroboscopes	15	C
90292090	Other	10	C
90299000	Parts and accessories	15	C
90301000	Instruments and apparatus for measuring or detecting ionizing radiation.	3	A
90302000	Oscilloscopes and oscillographs	3	A
90303100	Multimeters, without a recording device	3	A
90303200	Multimeters, with a recording device	15	C
90303300	Other, without a recording device	10	C
90303900	Other, with a recording device	15	C
90304000	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0	A
90308200	For measuring or checking semiconductor wafers or devices	0	A
90308400	Other, with a recording device	15	C
90308900	Other	15	C
90309010	For other instruments and apparatus specially designed for telecommunications (for example, cross-talk meters , distortion factor meters, psophometers)	0	A
90309020	Instruments and apparatus for measuring or checking wafers (" wafers ") or devices, semiconductor	0	A
90309090	Other	15	C
90311000	Machines for balancing mechanical parts	3	A
90312000	Test benches	3	A

HS 2015	Description	Base Rate	Staging Category
90314100	For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	0	A
90314910	Machines for checking and diagnosis of motor vehicles	5	B
90314990	Other	15	C
90318000	Other instruments, appliances and machines	10	B
90319010	Instruments and apparatus for control wafers (" wafers ") or device, semiconductor, or for inspecting photomasks or reticles used in manufacturing semiconductor devices	0	A
90319090	Other	3	A
90321000	Thermostats	3	A
90322010	Oxygen regulators for medical use	15	C
90322090	Other	10	C
90328100	Hydraulic or pneumatic:	15	C
90328910	Humidity regulators for grain storage	0	A
90328921	For computers and other office machines	5	C
90328929	Other	15	C
90328990	Other	15	C
90329000	Parts and accessories	15	C
90330000	Parts and accessories, not elsewhere specified or included in this chapter, for the machines, appliances, instruments or apparatus of chapter 90	15	C
91011100	With mechanical display only	10	C
91011910	With opto-electronic display only	10	C
91011990	Other	10	C
91012100	Automatic	10	C
91012900	Other	10	C
91019100	Electrical	10	C
91019900	Other	10	C
91021100	With mechanical display only	5	A
91021200	With opto-electronic display only	5	A
91021900	Other	5	A
91022100	Automatic	10	C
91022900	Other	10	C
91029100	Electrical	10	C
91029900	Other	5	A
91031000	Electrical	10	C
91039000	Other	10	C

HS 2015	Description	Base Rate	Staging Category
91040000	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	15	A
91051100	Electrical	10	C
91051900	Other	10	C
91052100	Electrical	10	C
91052900	Other	10	C
91059100	Electrical	10	C
91059900	Other	10	C
91061000	Attendance registers; timeregisters and timerecorders	15	A
91069010	Parking meters	15	A
91069090	Other	3	A
91070000	Time switches and other apparatus which make it possible to operate a device at a given time, with clock or watch movement or with synchronous motor	15	A
91081100	With mechanical display only or with a device to which a mechanical display can be incorporated	15	C
91081200	With opto-electronic display only	15	C
91081900	Other	15	C
91082000	Automatic	15	C
91089000	Other	15	C
91091000	Electrical	15	C
91099000	Other	15	C
91101100	Complete movements, unassembled or partly assembled (movement sets)	15	A
91101200	Incomplete movements, assembled.	15	A
91101900	'Blank' mechanisms ('ébauches')	15	A
91109000	Other	15	A
91111000	Cases of precious metal or of metal clad with precious metal	15	C
91112000	Cases of base metal, whether or not gold- or silver-plated	15	C
91118000	Other cases	10	C
91119000	Parts	15	A
91122000	Cases and similar items	10	C
91129000	Parts	15	A
91131000	Of precious metal or of metal clad with precious metal	10	C
91132000	Of base metal, whether or not gold- or silver-plated	10	C
91139010	Of plastic	15	C
91139020	Of leather or of composition leather	15	C

HS 2015	Description	Base Rate	Staging Category
91139030	Of textile material	10	C
91139040	Of pearls, of precious or semi-precious stones (natural, synthetic or reconstructed)	10	C
91139050	Of rubber	15	C
91139090	Other	10	C
91141000	Springs, including hair-springs	15	C
91143000	Faces or dials	15	C
91144000	Plates and bridges	15	C
91149010	Jewels	15	C
91149090	Other	10	C
92011000	Upright pianos	5	A
92012000	Grand pianos	5	A
92019000	Other	5	A
92021000	Of bow	10	C
92029010	Guitars	10	C
92029090	Other	10	C
92051000	Instruments called "metals"	10	E
92059010	Keyboard pipe organs ; harmoniums and similar keyboard instruments with free metal reeds	10	C
92059020	Accordions and similar instruments	10	C
92059030	Harmonicas	10	C
92059090	Other	10	E
92060000	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	10	C
92071000	Keyboard instruments, other than accordions	5	A
92079000	Other	10	E
92081000	Music boxes	10	C
92089010	Fairground organs and singing birds	10	C
92089020	Decoy calls of all kinds and mouth-blown sound signalling instruments	10	C
92089090	Other	15	C
92093000	Harmonic strings	15	C
92099100	Parts and accessories for pianos	15	C
92099200	Parts and accessories for the musical instruments of heading 92.02	15	C
92099400	Parts and accessories for the musical instruments of heading 92.07	10	C
92099910	Parts and accessories for wind and percussion instruments	15	C

HS 2015	Description	Base Rate	Staging Category
92099991	Parts for keyboard pipe organs, harmoniums and similar keyboard instruments with free metal reeds	15	C
92099999	Other	10	C
93011010	Self-propelled	15	E
93011090	Other	15	E
93012000	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors'	15	E
93019000	Other	15	E
93020000	Revolvers and pistols, other than those of heading 93.03 or 93.04	15	E
93031000	Muzzle-loading firearms	15	E
93032000	Other sporting, hunting or target-shooting shotguns, with at least one smooth barrel	15	E
93033000	Other sporting, hunting or target-shooting rifles	15	E
93039000	Other	15	E
93040000	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07	15	E
93051000	Of revolvers or pistols	15	E
93052010	Shotgun barrels	15	E
93052090	Other	15	E
93059100	Of military weapons of heading 93.01	15	E
93059900	Other	15	E
93062100	Cartridges	15	E
93062900	Other	15	E
93063010	Cartridges for riveting pistols or similar purposes, human killer guns and parts thereof	15	E
93063090	Other cartridges and its parts	15	E
93069010	Other munitions, projectiles and grenades of war and parts thereof	15	E
93069020	Harpoons and heads for harpoons	10	E
93069030	Parts for water-sport weapons	10	E
93069090	Other	15	E
93070000	Swords, cutlasses, bayonets , lances and similar arms and parts and casings	15	E
94011010	With wooden frames	15	E
94011020	With metal frames	10	E
94011090	Other	15	E
94012010	Car seats for infants, of any material	10	E
94012020	Other seats, with wooden frames	15	E

HS 2015	Description	Base Rate	Staging Category
94012030	Other seats, with metal frames:	10	E
94012090	Other	15	A
94013000	Swivel seats with variable height adjustment	15	D
94014000	Seats convertible into beds, excluding camping equipment or garden	15	E
94015100	Of bamboo or rattan	15	E
94015900	Other	15	E
94016100	Upholstered	15	E
94016900	Other	15	E
94017110	Fixed, for theatres	15	E
94017190	Other	10	E
94017900	Other	15	E
94018010	Children's seats of plastic	10	X
94018090	Other	5	X
94019010	Metal bases; mechanisms for swivel seats with variable height adjustment; metal frames	3	C
94019020	Plastic moulds for making chairs	3	C
94019030	Plywood moulds for making chairs	3	C
94019090	Other	15	C
94021000	Dentists', barbers' or similar chairs and parts thereof	15	C
94029011	With wooden frames	15	C
94029012	With metal frames	15	C
94029019	Other	15	C
94029091	Of wood	15	C
94029092	Of metal	15	C
94029099	Other	15	C
94031000	Metal furniture of a kind used in offices	15	E
94032011	Ice-boxes	15	G
94032012	Folding beds	15	G
94032013	Display cases for goods	5	E
94032014	Shelves and shelving units	10	E
94032019	Other	15	E
94032091	Quick assembly units and flat packs, whether or not assembled	15	G
94032092	Bathroom cabinets	5	G
94032093	Display cases for goods	5	G
94032099	Other	15	E
94033000	Wooden furniture of a kind used in offices	15	E
94034000	Wooden furniture of a kind used in the kitchen	15	X

HS 2015	Description	Base Rate	Staging Category
94035000	Wooden furniture of a kind used in the bedroom	15	X
94036000	Other wooden furniture	15	E
94037011	Display cases for goods	5	X
94037019	Other	5	X
94037091	Display cases for goods	5	X
94037099	Other	15	X
94038100	Of bamboo or rattan	15	E
94038900	Other	15	E
94039010	Of wood	15	E
94039090	Other	15	E
94041000	Mattress supports	15	G
94042100	Of cellular rubber or plastic, whether or not covered	15	E
94042900	Of other materials	15	G
94043000	Sleeping bags	10	C
94049011	Electrical	15	E
94049012	Other of rubber, not inflatable	10	E
94049019	Other	10	E
94049020	Blankets, quilts and bedspreads	10	E
94049090	Other	15	E
94051010	Searchlights or spotlights of any kind	15	C
94051020	Other, of plastic	10	E
94051030	Other of straw, osier, rushes or reeds, strips of wood or plaiting materials of chapter 46	15	G
94051041	Of porcelain or china	15	G
94051049	Other	5	E
94051051	Fluorescent lamps of the kind used in suspended ceilings (commercial and industrial)	10	E
94051059	Other	10	E
94051090	Other	15	G
94052010	Of plastic	10	E
94052020	Of straw, osier, rushes or reeds, strips of wood or plaiting materials of chapter 46	15	E
94052031	Of porcelain or china	15	E
94052039	Other	10	E
94052040	Of base metal	10	E
94052090	Other	15	E
94053000	Lighting sets of the kind used for Christmas trees	10	C
94054010	Searchlights or spotlights of any kind	15	C
94054020	Other, of plastic	10	E

HS 2015	Description	Base Rate	Staging Category
94054030	Other of straw, osier, rushes or reeds, strips of wood or plaiting materials of chapter 46	15	G
94054041	Of porcelain or china	15	G
94054049	Other	10	G
94054050	Other, of base metal	10	A
94054090	Other	15	E
94055010	Of plastic	10	C
94055020	Of straw, osier, rushes or reeds, strips of wood or plaiting materials of chapter 46	15	C
94055031	Of porcelain or china	15	C
94055039	Other	10	C
94055040	Of glass	15	C
94055051	Paraffin lamps or lanterns	15	C
94055059	Other	15	C
94055090	Other	15	C
94056000	Illuminated signs, illuminated name-plates and the like	15	D
94059110	Of non-electric lamps and lighting fittings	15	C
94059190	Other	10	C
94059210	Diffusers	5	C
94059290	Other	10	C
94059910	Of straw, osier, rushes or reeds, strips of wood or plaiting materials of chapter 46	15	C
94059921	Of porcelain or china	15	C
94059929	Other	10	C
94059931	For non-electric lamps and lighting fittings	15	C
94059932	Fluorescent lamps of the kind used in suspended ceilings (commercial and industrial)	15	C
94059933	For projectors	15	C
94059939	Other	10	C
94059990	Other	15	C
94060010	Of plastic	10	E
94060021	Structures	15	C
94060029	Other	15	C
94060030	Articles of cement, of concrete or of artificial stone, including articles of slag cement or of terrazzo cement	15	C
94060040	Of ceramic	15	C
94060051	Structures	15	C
94060052	Greenhouses	0	A
94060059	Other	15	C

HS 2015	Description	Base Rate	Staging Category
94060061	Structures	15	C
94060062	Greenhouses	0	A
94060069	Other	15	C
94060071	Structures	15	C
94060079	Other	10	C
94060090	Other	15	C
95030010	Electric trains, including tracks, signals and other accessories	10	C
95030020	Reduced-size model assembly kits, whether or not working models.	10	C
95030030	Other construction sets and constructional toys	10	C
95030041	Cuddly toys, whether or not stuffed	5	C
95030049	Other	10	C
95030050	Toy musical instruments and apparatus	10	C
95030060	Puzzles	10	C
95030091	Wheeled toys designed to be ridden by children; dolls' carriages	10	C
95030092	Dolls, whether or not dressed	10	C
95030099	Other	10	C
95042010	Of a kind used for children's amusement	10	C
95042090	Other	15	C
95043000	Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alleys equipment	15	C
95044010	For boys	10	C
95044090	Other	15	C
95045000	Video game consoles and machines , other than those of subheading 9504.30	5	A
95049011	Coin-operated, distributing cash prizes	15	C
95049012	Other, coin-operated, distributing non-cash prizes	15	C
95049019	Other	15	C
95049021	For boys	10	C
95049029	Other	15	C
95049031	With a mechanical system or a motor	15	C
95049039	Other	15	C
95049040	Other games for children	10	C
95049050	Parlour games	10	C
95049090	Other	15	C
95051010	Nativity figures	15	C

HS 2015	Description	Base Rate	Staging Category
95051090	Other	10	C
95059000	Other	10	C
95061100	Skis	5	A
95061200	Ski-fastenings (ski-bindings)	5	A
95061900	Other	5	A
95062100	Sailboards	5	A
95062900	Other	5	A
95063100	Complete golf clubs	5	A
95063200	Golf balls	5	A
95063900	Other	5	A
95064010	Tables	5	A
95064090	Other	5	A
95065100	Tennis rackets, whether or not strung	5	A
95065900	Other	5	A
95066100	Tennis balls	5	A
95066200	Inflatable	5	A
95066900	Other	5	A
95067000	Ice skates and roller skates, including skating boots with skates attached	5	A
95069100	Articles and equipment for general physical exercise, gymnastics or athletics	5	A
95069910	Swings, slides and the like, of plastic	10	C
95069991	Plastic paddling pools for infants	10	C
95069999	Other	5	C
95071000	Fishing rods	10	C
95072000	Fish-hooks, whether or not snelled	10	A
95073000	Fishing reels	10	A
95079010	Fishing line	15	C
95079020	Decoy 'birds'	10	C
95079030	Butterfly nets and fish landing nets	15	C
95079090	Other	10	C
95081000	Travelling circuses and travelling menageries	15	C
95089000	Other	15	C
96011010	Manufacturing	15	C
96011090	Other	10	C
96019010	Manufacturing	15	C
96019090	Other	10	C
96020010	Worked vegetable or mineral carving material and articles of these materials	10	A

HS 2015	Description	Base Rate	Staging Category
96020020	Gelatine capsules	10	C
96020090	Other	15	C
96031000	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	15	E
96032100	Toothbrushes, including dental-plate brushes	5	A
96032900	Other	10	E
96033010	Brushes for the application of cosmetics	3	A
96033090	Other	15	A
96034011	Brushes for dyeing footwear	0	A
96034019	Other	10	C
96034020	Paint rollers without handles	15	C
96034030	Holders for paint rollers	10	C
96034090	Other	15	C
96035010	Brushes for machines	3	A
96035090	Other	10	C
96039011	For tooth brushes, shaving brushes and paint brushes	15	E
96039019	Other	15	E
96039020	Floor mops, with or without cloths or scouring pads	5	E
96039030	Mop-head frames, without handle, cloths or scouring pads	15	E
96039041	Of vegetable fibres, plastic fibres or man-made fibres	10	E
96039049	Other	10	E
96039050	Non-motorized, hand-operated mechanical floor sweepers	15	E
96039061	Of vegetable fibres, plastic fibres or man-made fibres	5	E
96039069	Other	5	E
96039070	Feather dusters and similar articles	10	E
96039091	Wire brushes	15	E
96039092	Brooms and brushes of rubber or plastic moulded in one piece	10	E
96039099	Other	10	E
96040011	Coffee strainers	15	A
96040012	Other, of plastic	15	A
96040019	Other	15	A
96040090	Other	3	A
96050000	Travel sets for personal toilet, sewing or shoe or clothes cleaning	15	C
96061000	Push buttons and parts	3	A

HS 2015	Description	Base Rate	Staging Category
96062100	Of plastic, not covered with textile material	3	A
96062200	Of base metal, not covered with textile material	3	A
96062900	Other	3	A
96063000	Button moulds and other parts of buttons; button blanks	3	A
96071100	With teeth of base metal	3	A
96071900	Other	3	A
96072000	Parts	3	A
96081000	Ball point pens	10	E
96082000	Felt-tipped and other porous-tipped pens and markers	10	E
96083010	For drawing with Chinese ink	10	C
96083090	Other	10	C
96084000	Mechanical pencil	10	A
96085000	Sets of articles from two or more of the foregoing subheadings	10	C
96086000	Refills for ballpoint pens, comprising the ballpoint and ink-reservoir	10	A
96089100	Pen nibs and nib points	10	A
96089910	Ballpoints for ballpoint pens	10	A
96089920	Bodies for ballpoint pens	10	A
96089930	Tips for felt-tipped and other porous-tipped pens or markers	10	A
96089990	Other	10	A
96091010	Wax pencils and crayons	10	E
96091090	Other	10	E
96092000	Leads for pencils or mechanical pencils	10	A
96099010	Writing or drawing chalk	10	A
96099090	Other	10	C
96100000	Slates and boards, with writing or drawing surfaces, whether or not framed	10	C
96110000	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	15	C
96121010	For printers for automatic data processing machines and similar printers	10	C
96121090	Other	10	E
96122000	Ink-pads	15	C
96131000	Pocket lighters, gas fuelled, non-refillable	10	C
96132000	Pocket lighters, gas fuelled, refillable	10	C

HS 2015	Description	Base Rate	Staging Category
96138010	Industrial, laboratory and similar lighters	10	A
96138020	Table lighters	10	C
96138090	Other	10	A
96139000	Parts	10	A
96140010	Stems or mouthpieces for pipes	10	C
96140090	Other	15	C
96151100	Of hard rubber or of plastic	15	C
96151910	Hair-slides carved from the materials of headings 96.01 and 96.02	10	E
96151990	Other combs, hair-slides and the like	15	E
96159010	Hairpins of iron or steel	10	C
96159090	Other	10	C
96161000	Scent sprays and similar toilet sprays, and mounts and heads therefor	3	A
96162000	Powder-puffs and pads for the application of cosmetics or toilet preparations	3	A
96170000	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	5	A
96180000	Tailors' dummies and similar articles; automata and other animated displays used for shop window dressing	5	A
96190010	Sanitary towels and tampons, of any material.	15	G
96190021	Paper, cellulose wadding or webs of cellulose fibers	5	E
96190022	Wadding of textile materials	15	G
96190023	Of cotton fabrics, not knitted	5	E
96190029	Other	10	E
96190031	Of cotton or synthetic fibres, for women or girls	15	E
96190032	Of other textile materials, for girls	15	G
96190039	Other	10	G
96190041	Of cotton, for babies	5	E
96190049	Other	10	G
96190050	Similar items, of plastic	6	G
96190090	Other	10	G
97011010	Unframed, whether or not mounted on a framework	0	A
97011020	Framed with plastic	10	A
97019010	Unframed	15	A
97019020	Framed	15	A
97020000	Original engravings, prints and lithographs	15	A
97030000	Original sculptures and statuary, in any material	0	A

HS 2015	Description	Base Rate	Staging Category
97040000	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07	0	A
97050000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	0	A
97060000	Antiques of an age exceeding one hundred years	15	A

Annex I

SCHEDULE OF KOREA

EXPLANATORY NOTE

1. The Schedule of Korea to this Annex sets out, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), Korea's existing measures that are not subject to some or all of the obligations imposed by:

- (a) Article 9.3 (National Treatment) or 10.2 (National Treatment);
- (b) Article 9.4 (Most-Favored-Nation Treatment) or 10.3 (Most-Favored-Nation Treatment);
- (c) Article 10.4 (Market Access);
- (d) Article 10.5 (Local Presence);
- (e) Article 9.9 (Performance Requirements); or
- (f) Article 9.10 (Senior Management and Boards of Directors).

2. Each Schedule entry sets out the following elements:

- (a) **Sector** refers to the sector for which the entry is made;
- (b) **Obligation Concerned** specifies the obligation(s) referred to in paragraph 1 that, pursuant to Articles 9.13.1(a) (Non-Conforming Measures) and 10.6.1(a) (Non-Conforming Measures), shall not apply to the non-conforming aspects of the law, regulation, or other measures, as set out in paragraph 3;
- (c) **Measures**¹ identifies the laws, regulations, or other measures for which the entry is made. A measure cited in the Measures element:
 - (i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement; and
 - (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and
- (d) **Description** sets out commitments, if any, for liberalization on the date of entry into force of this Agreement, and the remaining non-conforming aspects of the measure for which the entry is made.

3. In the interpretation of a Schedule entry, all elements of the entry shall be

¹ For greater certainty, a change in the level of government at which a measure is administered or enforced does not, by itself, decrease the conformity of the measure with the obligations referred to in Article 9.13.1 and Article 10.6.1.

considered. An entry shall be interpreted in light of the relevant Articles of the Chapters against which the entry is made. To the extent that:

- (a) the **Measures** element is qualified by a liberalization commitment from the **Description** element, the **Measures** element as so qualified shall prevail over all other elements; and
- (b) the **Measures** element is not so qualified, the **Measures** element shall prevail over all other elements, unless any discrepancy between the **Measures** element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the **Measures** element should prevail, in which case the other elements shall prevail to the extent of that discrepancy.

4. In accordance with Articles 9.13.1(a) (Non-Conforming Measures) and 10.6.1(a) (Non-Conforming Measures) and subject to Articles 9.13.1(c) and 10.6.1(c), the Articles of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the non-conforming aspects of the law, regulation, or other measure identified in the **Measures** element of that entry.

5. Where Korea maintains a measure that requires that a service provider be a citizen, permanent resident, or resident of its territory as a condition to the provision of a service in its territory, a Schedule entry for that measure taken with respect to Article 10.2 (National Treatment), 10.3 (Most-Favored-Nation Treatment), or 10.5 (Local Presence) shall operate as a Schedule entry with respect to Article 9.3 (National Treatment), 9.4 (Most-Favored-Nation Treatment), or 9.9 (Performance Requirements) to the extent of that measure.

6. A “foreign person” means a foreign national or an enterprise organized under the laws of another country.

7. For greater certainty, Articles 10.2 (National Treatment) and 10.5 (Local Presence) are separate disciplines and a measure that is only inconsistent with Article 10.5 (Local Presence) need not be reserved against Article 10.2 (National Treatment).

1. Sector:	Construction Services
Obligations Concerned:	Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p><i>Framework Act on the Construction Industry</i> (Law No. 14015, February 3, 2016), Articles 9 and 10</p> <p><i>Enforcement Decree of the Framework Act on the Construction Industry</i> (Presidential Decree No. 26979, February 11, 2016), Article 13</p> <p><i>Enforcement Regulations of the Framework Act on the Construction Industry</i> (Ordinance of the Ministry of Land, Infrastructure and Transport No. 289, February 12, 2016), Articles 2 and 3</p> <p><i>Information and Communications Construction Business Act</i> (Law No. 13589, December 22, 2015), Article 14</p> <p><i>Fire Fighting System Installation Business Act</i> (Law No. 13918, January 27, 2016), Articles 4 and 5</p> <p><i>Enforcement Decree of the Fire Fighting System Installation Business Act</i> (Presidential Decree No. 26915, January 19, 2016), Article 2 (Table 1)</p> <p><i>Enforcement Regulations of the Fire Fighting System Installation Business Act</i> (Ordinance of the Prime Minister No. 1247, January 27, 2016), Article 2</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>A person that supplies construction services in Korea must, prior to the signing of the first contract related to such services, establish an office in Korea.</p>

2. Sector:	Leasing, Rental, Maintenance, Repair, Sales, and Disposal Services Related to Construction Machinery and Equipment
Obligations Concerned:	Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p><i>Construction Machinery Management Act</i> (Law No. 13784, January 19, 2016), Article 21</p> <p><i>Enforcement Decree of the Construction Machinery Management Act</i> (Presidential Decree No. 26844, December 31, 2015), Articles 13, 14, 15 and 15-2</p> <p><i>Enforcement Regulations of the Construction Machinery Management Act</i> (Ordinance of the Ministry of Land, Infrastructure and Transport No. 232, September 25, 2015), Articles 57 through 63, 65-2 and 65-3</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>A person that supplies leasing, rental, maintenance, repair, sales, and disposal services related to construction machinery and equipment must establish an office in Korea.</p>

3. Sector:	Transportation Services - Automobile Maintenance, Repair, Sales, Disposal, and Inspection Services; Automobile License Plate Issuing Services
Obligations Concerned:	Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p><i>Automobile Management Act</i> (Law No. 13486, August 11, 2015), Articles 20, 44, 45 and 53</p> <p><i>Enforcement Regulations of the Automobile Management Act</i> (Ordinance of the Ministry of Land, Infrastructure and Transport No. 284, February 11, 2016), Articles 7, 8, 83, 87 and 111</p> <p><i>Rules on the Enforcement of Comprehensive Inspection of Automobiles, Etc.</i> (Ordinance of the Ministry of Environment No. 594, February 2, 2015), Article 16</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>A person that supplies automobile management services (which includes used car sales, maintenance, repair, and disposal services) must establish an office in Korea and obtain authorization from the head of the <i>si/gun/gu</i> (municipal authorities), which is subject to an economic needs test, as appropriate.</p> <p>A person that supplies automobile inspection services that is designated as a “designated repair facility” must establish an office in Korea.</p> <p>A person that supplies license plate manufacturing, delivery, and seal services that is designated as a “license plate issuing agency” must establish an office in Korea.</p>

4. Sector:	Distribution Services - Wholesale and Retail Distribution of Tobacco and Liquor
Obligations Concerned:	Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p><i>Tobacco Business Act</i> (Law No. 11690, March 23, 2013), Articles 12, 13, and 16</p> <p><i>Enforcement Decree of the Tobacco Business Act</i> (Presidential Decree No. 24519, April 26, 2013), Articles 4 and 5</p> <p><i>Enforcement Regulations of the Tobacco Business Act</i> (Ordinance of the Ministry of Finance and Economy No. 131, March 3, 2010), Articles 5, 7 and 7-3</p> <p><i>Liquors Act</i> (Law No. 13248, March 27, 2015), Articles 8 through 10</p> <p><i>Enforcement Decree of the Liquors Act</i> (Presidential Decree No. 27056, March 25, 2016), Article 9</p> <p><i>Notice on Designation of Zone for Liquor License</i> (Notice of National Tax Service, No. 2015-21 (June 30, 2015) and <i>Notice on Sales of Liquor by Telecommunication Means</i> (Notice of National Tax Service, No. 2015-63 (December 31, 2016)</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>A person that supplies tobacco wholesale (including importation) or retail distribution services must establish an office in Korea.</p> <p>Only designated tobacco retailers may sell tobacco to retail buyers. The sale of tobacco to retail buyers by mail or in electronic commerce is prohibited.</p> <p>The distance between places of business of tobacco retailers must be at least 50 meters.</p> <p>A person that supplies liquor wholesale distribution services must establish an office in Korea and obtain authorization from the head of the relevant tax office, which is subject to an economic needs test.</p> <p>The sale of liquor by telephone or in electronic commerce is prohibited.</p>

5. Sector:	Agriculture and Livestock
Obligations Concerned:	National Treatment (Article 9.3)
Level of Government:	Central
Measures:	<p><i>Foreign Investment Promotion Act</i> (Law No. 13854, January 27, 2016), Article 4</p> <p><i>Enforcement Decree of the Foreign Investment Promotion Act</i> (Presidential Decree No. 27751, December 30, 2016), Article 5</p> <p><i>Regulation on Foreign Investment</i> (Notice of the Ministry of Trade, Industry and Energy No. 2016-166, September 22, 2016), Attached table 2</p>
Description:	<p><u>Investment</u></p> <p>Foreign persons shall not: (i) invest in an enterprise engaged in rice or barley farming; or (ii) hold 50 percent or more of the equity interest of an enterprise engaged in beef cattle farming.</p>

6. Sector:	Business Services - <i>An-gyung-sa</i> (Optician and Optometry) Services
Obligations Concerned:	Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<i>Medical Technicians, Etc. Act</i> (Law No. 14331, December 2, 2016), Article 12 <i>Enforcement Regulations of the Medical Technicians, Etc. Act</i> (Ordinance of the Ministry of Health and Welfare No. 462, December 30, 2016), Article 15
Description:	<u>Cross-Border Trade in Services</u> Only a natural person that is a licensed <i>an-gyung-sa</i> (optician or optometrist) that has established an office in Korea may engage in optician or optometry services. An <i>an-gyung-sa</i> (optician or optometrist) shall not establish more than one office.

7. Sector:	Wholesale and Retail Distribution Services
Obligations Concerned:	Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p><i>Pharmaceutical Affairs Act</i> (Law No. 13655, December 29, 2015), Articles 42 and 45</p> <p><i>Decree on the Facility Standards for Manufacturer and Importer of Pharmaceuticals</i> (Presidential Decree No. 24479, March 23, 2013), Article 6</p> <p><i>Enforcement Decree of the Pharmaceutical Affairs Act</i> (Presidential Decree No. 27673, December 13, 2016), Article 31-2</p> <p><i>Supply, Demand and Distribution of Oriental Medicinal Herbs Regulations</i> (Notice of the Ministry of Health and Welfare No. 2015-210, December 9, 2015), Articles 4 and 12</p> <p><i>Medical Devices Act</i> (Law No. 13698, December 29, 2015), Article 15</p> <p><i>Enforcement Regulations of the Medical Devices Act</i> (Ordinance of Prime Minister No. 1181, July 29, 2015), Article 29</p> <p><i>Health Functional Foods Act</i> (Law No. 13330, May 18, 2015), Article 6</p> <p><i>Enforcement Regulations of the Functional Foods Act</i> (Ordinance of the Prime Minister No. 1350, December 30, 2016), Articles 2 and 5</p> <p><i>Food Sanitation Act</i> (Law No. 13201, February 3, 2015), Articles 36 and 37</p> <p><i>Enforcement Decree of the Food Sanitation Act</i> (Presidential Decree No. 26936, January 22, 2016), Articles 23 and 24</p> <p><i>Enforcement Regulations of the Food Sanitation Act</i> (Ordinance of the Prime Minister No. 1349, January 4, 2016), Article 36 (attached table 14)</p> <p><i>Livestock Products Sanitary Control Act</i> (Law No. 14025, February 3, 2016), Articles 21, 22 and 24</p> <p><i>Enforcement Decree of the Livestock Products Sanitary Control Act</i> (Presidential Decree No. 27400, February 4, 2017), Articles 21 and 22</p> <p><i>Enforcement Regulations of the Livestock Products Sanitary Control Act</i> (Ordinance of the Prime Minister No. 1253, February 4, 2016), Article 29 (attached table 10)</p>

	<p><i>Special Act on Imported Food Safety Management</i> (Law No. 13201, February 3, 2015), Articles 14 and 15</p> <p><i>Enforcement Decree of the Special Act on Imported Food Safety Management</i> (Presidential Decree No. 26936, February 4, 2016), Article 2</p> <p><i>Enforce Regulations of the Special Act on Imported Food Safe Management</i> (Ordinance of the Prime Minister No. 1268, March 31, 2016), Article 15</p> <p><i>Testing and Inspection of Food and Drugs Act</i> (Law No. 14020, February 3, 2016), Article 6</p> <p><i>Enforcement Regulations of the Testing and Inspection of Food and Drugs Act</i> (Ordinance of the Prime Minister No. 1236, December 31, 2015), Article 2</p> <p><i>Act on the Control of Narcotics</i> (Law No. 14019, February 3, 2016), Articles 6 and 6-2</p> <p><i>Cosmetics Act</i> (Law No. 14027, February 3, 2016), Article 3</p> <p><i>Enforcement Regulations of the Cosmetics Act</i> (Ordinance of the Prime Minister No. 1182, July 29, 2015), Article 4</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>A person that supplies wholesale trade services must establish an office in Korea in order to receive an import business license to supply such services with respect to:</p> <ul style="list-style-type: none"> (a) pharmaceuticals and related items; (b) medical devices; or (c) functional foods (including dietary supplements). <p>To supply the following services a person must establish an office in Korea:</p> <ul style="list-style-type: none"> (a) transportation, sales, and preservation (cold storage) of food and food additives; (b) food supply services; (c) food inspection services;

	<p>(d) narcotic drug wholesale and retail distribution services; or</p> <p>(e) cosmetics (including functional cosmetics) supply services.</p> <p>The Minister of Health and Welfare controls the supply and demand of the wholesale distribution of imported designated <i>han-yak-jae</i> (Asian medicinal herbs).</p> <p>Certain liquor-selling bars and the wholesale and retail distribution of narcotics require authorization by the relevant authority.</p>
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8. Sector:	Retail Distribution Services of Pharmaceuticals
Obligations Concerned:	Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<i>Pharmaceutical Affairs Act</i> (Law No. 13655, December 29, 2015), Articles 20 and 21 <i>Enforcement Decree on the Pharmaceutical Affairs Act</i> (Presidential Decree No. 27673, December 13, 2016) Article 22-2
Description:	<u>Cross-Border Trade in Services</u> A person that supplies pharmaceutical product retail distribution services (including distribution of <i>han-yak-jae</i> (Asian medicinal herbs)) must establish a pharmacy in Korea. That person shall not establish more than one pharmacy nor establish a pharmacy in the form of a corporation.

9. Sector:	Transportation Services - Rail Transportation and Incidental Services
Obligations Concerned:	National Treatment (Article 10.2) Market Access (Article 10.4)
Level of Government:	Central
Measures:	<p><i>Railroad Enterprise Act</i> (Law No. 13688, December 29, 2015), Articles 5, 6 and 12</p> <p><i>Korea Railroad Corporation Act</i> (Law No. 13692, December 29, 2015), Article 9</p> <p><i>Railroad Construction Act</i> (Law No.13490, August 11, 2015), Article 8</p> <p><i>Framework Act on Railroad Industry Development</i> (Law No. 11690, March 23, 2013), Articles 3, 20, 26 and 38</p> <p><i>Korea Rail Network Authority Act</i> (Law No. 12995, January 6, 2015), Article 7</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>The existing regulation broadly states that only juridical persons that have obtained authorization from the Minister of Land, Infrastructure and Transport may supply railroad transportation services. In practice, however, only juridical persons of Korean nationality (of which shares are 100 percent owned by the shareholders with Korean nationality) established by a Korean national may supply railroad transportation services on railroad routes constructed on or before 30 June, 2005.</p> <p>Only juridical persons that have obtained authorization from the Minister of Land, Infrastructure and Transport may supply railroad transportation services on railroad routes constructed on or after July 1, 2005. Such authorization is subject to an economic needs test.</p> <p>Only the central or local level of government, or the Korea Rail Network Authority may supply rail construction services and maintain and repair government-owned rail facilities (including high-speed rail). However, juridical persons that meet the criteria in the <i>Private Investment in Social Infrastructure Act</i> may supply rail construction service.</p>

10. Sector:	Transportation Services - Passenger Road Transportation Services (not including Taxis and Scheduled Passenger Road Transportation Services)
Obligations Concerned:	Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p><i>Passenger Transport Service Act</i> (Law No. 13800, January 19, 2016), Article 5</p> <p><i>Enforcement Decree of the Passenger Transport Service Act</i> (Presidential Decree No. 27109, April 26, 2016), Article 3</p> <p><i>Enforcement Regulations of the Passenger Transport Service Act</i> (Ordinance of the Ministry of Land, Infrastructure and Transport No. 304, April 21, 2016), Article 11</p> <p><i>Tramway Transport Service Act</i> (Law No. 13476, August 11, 2015), Article 4</p> <p><i>Enforcement Regulations of the Tramway Transport Service Act</i> (Ordinance of the Ministry of Land, Infrastructure and Transport No. 169, December 31, 2014), Article 3</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>A person that supplies passenger road transportation services, not including taxis and scheduled passenger road transportation services, must establish an office in the <i>dang-hae-ji-yeok</i> (relevant geographic area) in Korea.</p>

11. Sector:	Transportation Services - International Maritime Cargo Transportation and Maritime Auxiliary Services
Obligations Concerned:	National Treatment (Article 10.2) Market Access (Article 10.4) Local Presence(Article 10.5)
Level of Government:	Central
Measures:	<i>Maritime Transportation Act</i> (Law No. 13186, February 3, 2015), Articles 24 and 33 <i>Enforcement Regulations of the Maritime Transportation Act</i> (Ordinance of the Ministry of Maritime Affairs and Fisheries No. 178, December 31, 2015), Articles 16, 19, 22, and 23 <i>Pilotage Act</i> (Law No. 11690, March 23, 2013), Article 6 <i>Ship Investment Company Act</i> (Law No. 11756, April 5, 2013), Articles 3 and 31
Description:	<u>Cross-Border Trade in Services</u> A person that supplies international maritime cargo transportation services must be organized as a <i>ChusikHoesa</i> (stock company) in Korea. A ship investment company must also be organized as a <i>ChusikHoesa</i> (stock company) in Korea. A person that engages in shipping brokerage services, maritime agency services and vessel maintenance services must be the company as stipulated under the <i>Korean Commercial Act</i> and registered according to the <i>Maritime Transportation Act</i> . Only a Korean national may supply maritime pilotage services.

12. Sector:	Transportation Services - Air Transportation Services
Obligations Concerned:	National Treatment (Article 9.3) Senior Management and Boards of Directors (Article 9.10)
Level of Government:	Central
Measures:	<i>Aviation Act</i> (Law No. 14114, March 29, 2016), Articles 3, 6, 112, 113, 114, 132 and 135 <i>Enforcement Regulations of the Aviation Act</i> (Ordinance of the Ministry of Land, Infrastructure and Transport No. 308, May 11, 2016), Articles 14-2, 278, 278-3, 296-2, 298 and 299
Description:	<p><u>Investment</u></p> <p>The following persons shall not supply scheduled or non-scheduled domestic air transportation services or supply international air transportation services as Korean air carriers:</p> <ul style="list-style-type: none"> (a) a foreign national; (b) a foreign government or a foreign <i>gong-gong-dan-che</i> (organization for public purposes); (c) an enterprise organized under foreign law; (d) an enterprise in which any of the persons referred to in subparagraphs (a) through (c) owns 50 percent or more of the equity interest, or has control; or (e) an enterprise organized under Korean law whose <i>dae-pyo-ja</i> (for example, a chief executive officer, president, or similar principal senior officer) is a foreign national or half or more of whose senior management are foreign nationals. <p>A person that owns an aircraft or is authorized to operate a chartered aircraft must register the aircraft with the Minister of Land, Infrastructure and Transport. The persons listed in subparagraphs (a) through (e) are not allowed to register an aircraft.</p>

13. Sector:	Transportation Services - Aircraft-Use Services
Obligations Concerned:	National Treatment (Article 9.3) Senior Management and Boards of Directors (Article 9.10)
Level of Government:	Central
Measures:	<i>Aviation Act</i> (Law No. 14114, March 29, 2016), Articles 3, 6 and 134 <i>Enforcement Regulations of the Aviation Act</i> (Ordinance of the Ministry of Land, Infrastructure and Transport No. 308, May 11, 2016), Articles 15-2, 298 and 299-2
Description:	<p><u>Investment</u></p> <p>A person that supplies aircraft-<i>sa-yong</i> (use) services must register its self-owned or chartered aircraft with the Minister of Land, Infrastructure and Transport.</p> <p>The following persons shall not register an aircraft:</p> <ul style="list-style-type: none"> (a) a foreign national; (b) a foreign government or a foreign <i>gong-gong-dan-che</i> (organization for public purposes); (c) an enterprise organized under foreign law; (d) an enterprise in which any of the persons referred to in subparagraphs (a) through (c) owns 50 percent or more of the equity interest, or has control; or (e) an enterprise organized under Korean law whose <i>dae-pyo-ja</i> (for example, a chief executive officer, president, or similar principal senior officer) is a foreign national or half or more of whose senior management are foreign nationals. <p>For purposes of this entry, aircraft-<i>sa-yong</i> (use) services are services using an aircraft, and supplied upon request, for hire, other than for passenger or freight transportation, including but not restricted to aerial fire-fighting, forestry fire management, aerial advertising, flight training, aerial mapping, aerial investigation, aerial spraying, aerial photographing and other aerial agricultural activities, aerial inspections, glider towing, parachute jumping, aerial construction, heli-logging and observations.</p>

14. Sector:	Transportation Services - Road Transportation Support Services
Obligations Concerned:	Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p><i>Passenger Transport Service Act</i> (Law No. 13800, January 19, 2016), Articles 36 and 37</p> <p><i>Enforcement Regulations of the Passenger Transport Service Act</i> (Ordinance of the Ministry of Land, Infrastructure and Transport No. 304, April 21, 2016), Article 73</p> <p><i>Road Traffic Act</i> (Law No. 13829, January 27, 2016), Article 36</p> <p><i>Enforcement Decree of the Road Traffic Act</i> (Presidential Decree No. 26965, February 11, 2016), Article 17</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>A person that supplies bus terminal operation services, or car towing and storage services must establish a place of business in the relevant geographic area in Korea and obtain an authorization from the Minister of Land, Infrastructure and Transport, head of local police, or head of <i>shi/gun</i>, as appropriate, which is subject to an economic needs test.</p>

15. Sector:	Courier Services
Obligations Concerned:	Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p><i>Aviation Act</i> (Law No. 14114, March 29, 2016), Article 139</p> <p><i>Enforcement Regulations of the Aviation Act</i> (Ordinance of the Ministry of Land, Infrastructure and Transportation No. 308, May 11, 2016), Article 306</p> <p><i>Trucking Transport Business Act</i> (Law No. 13812, January 19, 2016), Articles 3, 24 and 29</p> <p><i>Enforcement Regulations of Trucking Transportation Business Act</i> (Ordinance of the Ministry of Land, Infrastructure and Transport No. 276, January 7, 2016), Articles 6, 34 and 41-2</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>To supply international courier services that include commercial document delivery services, as specified in Article 3 of the <i>Enforcement Decree of the Postal Services Act</i>, a person must establish an office in Korea.</p> <p>In order to obtain a trucking business license from the Minister of Land, Infrastructure and Transport, a domestic courier services supplier must establish an office in the relevant geographic area. Such a license is subject to an economic needs test.</p> <p>For greater certainty, a person acquiring a domestic courier services supplier does not need to obtain a new trucking business license provided that the acquirer operates under the same terms and conditions as set out in the acquiree's license.</p>

16. Sector:	Telecommunications Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<i>Telecommunications Business Act</i> (Law No. 13823, January 27, 2016), Articles 6, 7, 8, 21 and 87 <i>Telecommunications Business Act</i> (Law No. 5385, August 28, 1997), Addenda Article 4 <i>Radio Waves Act</i> (Law No. 13012, January 20, 2015), Articles 13 and 20
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>A license for facilities-based public telecommunications services or a registration for non-facilities-based public telecommunications services shall be granted only to a juridical person organized under Korean law.</p> <p>A license for facilities-based public telecommunications services shall not be granted to or held by a juridical person organized under Korean law in which a foreign government, foreign person, or deemed foreign person holds in the aggregate more than 49 percent of the juridical person's total voting shares.</p> <p>A foreign government, foreign person, or deemed foreign person shall not in the aggregate hold more than 49 percent of the total voting shares of a facilities-based supplier of public telecommunications services. In addition, with respect to KT Corporation (KT), a foreign government, foreign person, or deemed foreign person shall not be the largest shareholder of KT, except if it holds less than five percent of the total voting shares of KT.</p> <p>For Costa Rica, Honduras, Nicaragua, and Panama, no later than two years after this Agreement enters into force, Korea shall permit:</p> <ul style="list-style-type: none"> (a) a deemed foreign person to hold up to 100 percent of the total voting shares of a facilities-based supplier of public telecommunications services organized under Korean law, other than KT and SK Telecom Co., LTD (SK Telecom); and (b) a facilities-based supplier of public telecommunications services organized under Korean law in which a deemed foreign person holds up to 100 percent of its total voting shares to obtain or hold a license for facilities-based public telecommunications services.

A foreign government, or its representative, or a foreign person shall not obtain or hold a radio station license.

A foreign person shall not supply cross-border public telecommunications services into Korea, except through a commercial arrangement with a supplier of public telecommunications services that is licensed in Korea.

For purposes of this entry:

- (a) **deemed foreign person** means a juridical person organized under Korean law in which a foreign government or a foreign person (including a “specially related person” under subparagraph 3 of Article 36 of the *Securities Exchange Act*) is the largest shareholder and holds 15 percent or more of that juridical person’s total voting shares, but does not include a juridical person that holds less than 1 percent of the total voting shares of a facilities-based supplier of public telecommunications services;
- (b) consistent with Article 5.2 of the *Telecommunications Business Act* (Law No. 13823, January 27, 2016), a **facilities-based supplier** is a supplier that owns transmission facilities;
- (c) consistent with Article 5.3 of the *Telecommunications Business Act* (Law No. 13823, January 27, 2016), a **non-facilities-based supplier** is a supplier that does not own transmission facilities (but may own a switch, router or multiplexer) and supplies its public telecommunication services through transmission facilities of a licensed facilities-based supplier; and
- (d) consistent with subparagraph 3 of Article 2 of the *Telecommunications Basic Act* (Law No. 13586, December 22, 2015), **transmission facilities** means wireline or wireless transmission facilities (including circuit facilities) that connect transmitting points with receiving points.

17. Sector:	Real Estate Brokerage and Appraisal Services
Obligations Concerned:	Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p><i>Licensed Real Estate Agents Act</i> (Law No. 12374, January 28, 2014), Article 9</p> <p><i>Enforcement Decree of the Licensed Real Estate Agents Act</i> (Presidential Decree No. 26892, January 12, 2016), Article 13</p> <p><i>Enforcement Regulations of the Licensed Real Estate Agents Act</i> (Ordinance of the Ministry of Land, Infrastructure and Transport No. 173, January 6, 2015), Article 4</p> <p><i>Act on the Public Announcement of Values and Appraisal of Real Estate</i> (Law No. 12018, August 6, 2013), Article 27</p> <p><i>Enforcement Decree of the Act on Public Announcement of Values and Appraisal of Real Estate</i> (Presidential Decree No. 26632, November 11, 2015), Articles 65, 66, and 68</p> <p><i>Enforcement Regulations of the Act on Public Announcement of Values and Appraisal of Real Estate</i> (Ordinance of the Ministry of Land, Infrastructure and Transport No. 303, April 21, 2016), Articles 25 and 26</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>A person that supplies real estate brokerage services or real estate appraisal services must establish an office in Korea.</p>

18. Sector:	Retail, Leasing, Rental and Repair Services Related to Medical Devices
Obligations Concerned:	Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<i>Medical Devices Act</i> (Law No. 13698, December 29, 2015), Articles 16 and 17 <i>Enforcement Regulations of the Medical Devices Act</i> (Ordinance of the Prime Minister No. 1181, July 29, 2015), Articles 35 and 37
Description:	<u>Cross-Border Trade in Services</u> A person that supplies retail, leasing, rental or repair services related to medical devices must establish an office in Korea.

19. Sector:	Rental Services - Automobiles
Obligations Concerned:	Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<i>Passenger Transport Service Act</i> (Law No. 13800, January 19, 2016), Articles 28 and 29 <i>Enforcement Regulations of the Passenger Transport Service Act</i> (Ordinance of the Ministry of Land, Infrastructure and Transport No. 304, April 21, 2016), Articles 60, 61, 62 and 64
Description:	<u>Cross-Border Trade in Services</u> A person that supplies automobile rental services must establish an office in Korea.

20. Sector:	Scientific Research Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2)
Level of Government:	Central
Measures:	<i>Marine Scientific Research Act</i> (Law No. 12091, August 13, 2013), Articles 6, 7, and 8 <i>Territorial Sea and Contiguous Zone Act</i> (Law No. 10524, April 4, 2011), Article 5
Description:	<u>Investment and Cross-Border Trade in Services</u> A foreign person, a foreign government, or a Korean enterprise owned or controlled by a foreign person that intends to conduct marine scientific research (including joint research with a Korean national or a Korean enterprise) in the territorial waters or exclusive economic zone of Korea must obtain prior authorization or consent from the Minister of Oceans and Fisheries whereas a Korean national or a Korean enterprise not owned or controlled by a foreign person need only to provide notification to the Minister of Oceans and Fisheries.

21. Sector:	Professional Services - Legal Services
Obligations Concerned:	Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p><i>Attorney-at-law Act</i> (Law No. 12887, December 30, 2014), Articles 4, 7, 21, 21-2, 34, 45, 58-6 and 58-22</p> <p><i>Certified Judicial Scriveners Act</i> (Law No.12885, December 30, 2014), Articles 2, 3 and 14</p> <p><i>Notary Public Act</i> (Law No.11823, May 28, 2013), Articles 10, 16 and 17</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>Only a <i>byeon-ho-sa</i> (Korean-licensed lawyer) registered with the Korean Bar Association may supply legal services.</p> <p>Only a <i>byeon-ho-sa</i> (Korean-licensed lawyer) may establish the following types of legal entity: <i>beop-yool-sa-mu-so</i> (law office), <i>beop-mu-beop-in</i> (law company with the characteristics of partnership), <i>beop-mu-beop-in (yoo-han)</i> (limited liability law company), or <i>beop-mu-jo-hap</i> (limited liability partnership law office). For greater certainty, a person that is not a Korean-licensed lawyer is not permitted to invest in any of these types of legal entity.</p> <p>A <i>byeon-ho-sa</i> (Korean-licensed lawyer) or <i>beop-mu-sa</i> (Korean-certified judicial scrivener) who practices in Korea must establish an office in the jurisdiction of the district court in which he or she practices. A <i>gong-jeung-in</i> (Korean notary public) must establish an office in the jurisdiction of the district office of the public prosecutor in which he or she practices.</p> <p>This entry is subject to the commitments undertaken in the entry for Legal Services – Foreign Legal Consultants in the Schedule to Annex II.</p>

22. Sector:	Professional Services - Labor Affairs Consulting Services
Obligations Concerned:	Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p><i>Certified Labor Affairs Consultant Act</i> (Law No. 13898, January 27, 2016), Articles 5, 6, 7-2, 7-3 and 7-4</p> <p><i>Enforcement Decree of the Certified Labor Affairs Consultant Act</i> (Presidential Decree No. 27108, April 26, 2016), Articles 15 and 19-2</p> <p><i>Enforcement Regulations of the Certified Labor Affairs Consultant Act</i> (Ordinance of the Ministry of Employment and Labor No. 154, April 26, 2016), Articles 6 and 10-2</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>Only a <i>gong-in-no-mu-sa</i> (Korean-licensed labor affairs consultant) registered under the <i>Certified Labor Affairs Consultant Act</i> may supply labor affairs consulting services.</p> <p>A person that supplies labor affairs consulting services must establish an office in Korea.</p> <p>For greater certainty, an enterprise that supplies labor affairs consulting services must consist of at least two <i>gong-in-no-mu-sa</i> (Korean-licensed labor affairs consultant) (including the natural person who is the founder) and must obtain authorization from the Minister of Employment and Labor.</p>

23. Sector:	Professional Services - Patent Attorney (<i>byeon-ri-sa</i>)
Obligations Concerned:	Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<i>Patent Attorney Act</i> (Law No. 11962, July 30, 2013), Articles 3, 5, 6-2, and 6-3
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>Only a <i>byeon-ri-sa</i> (Korean-licensed patent attorney) who is registered with the Korean Intellectual Property Office may supply patent attorney services.</p> <p>Only a <i>byeon-ri-sa</i> (Korean-licensed patent attorney) may establish <i>agae-in-sa-mu-so</i> (sole proprietorship) or a <i>teuk-heo-beop-in</i> (patent law firm). For greater certainty, a person that is not a Korean-licensed patent attorney shall not invest in either of these types of legal entity.</p> <p>A <i>byeon-ri-sa</i> (Korean-licensed patent attorney) may establish only one office.</p>

24. Sector:	Professional Services - Accounting and Auditing Services
Obligations Concerned:	Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<i>Certified Public Accountant Act</i> (Law No.13444, July 24, 2015), Articles 2, 7, 12 and 23 <i>External Audit of Stock Companies Act</i> (Law No. 12715, May 28, 2014), Article 3
Description:	<u>Cross-Border Trade in Services</u> Only a <i>gae-in-sa-mu-so</i> (sole proprietorships), <i>gam-sa-ban</i> (auditing task forces) or <i>hoe-gye-boep-in</i> (accounting corporation limited liability company) established in Korea by <i>gong-in-hoe-gye-sa</i> (Korean-certified public accountants) registered under the <i>Certified Public Accountant Act</i> may supply accounting and auditing services. For greater certainty, a person that is not a Korean-registered certified public accountant shall not invest in any of these types of legal entity. Only <i>gong-in-hoe-gye-sa</i> (Korean-certified public accountants) in an auditing task force or an accounting corporation may supply auditing services regulated under the <i>External Audit of Stock Companies Act</i> .

25. Sector:	Professional Services - Tax Accountant (<i>se-mu-sa</i>)
Obligations Concerned:	Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p><i>Certified Tax Accountant Act</i> (Law No. 14045, March 2, 2016), Articles 6, 13, 16-3, and 20</p> <p><i>Corporate Tax Act</i> (Law No. 13555, December 15, 2015), Article 60</p> <p><i>Income Tax Act</i> (Law No. 13558, December 15, 2015), Article 70</p> <p><i>Guidelines Governing the Work of Tax Agents</i> (Order of the National Tax Service No. 1761, August 24, 2009), Articles 20 and 22</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>Only a <i>se-mu-sa-mu-so</i> (sole proprietorships), <i>se-mu-jo-jeong-ban</i> (tax reconciliation task forces) or, <i>se-mu-beop-in</i> (tax agency corporation limited liability company) established in Korea by <i>se-mu-sa</i> (Korean-certified tax accountants) registered under the <i>Certified Tax Accountant Act</i> may supply <i>se-mu-sa</i> (Korean-certified tax accountants) services, including tax reconciliation services and tax representative services. For greater certainty, a person that is not a Korean-registered certified tax accountant shall not invest in any of these types of legal entity.</p> <p>Only a tax reconciliation task force or a tax agency corporation may supply tax reconciliation services.</p>

26. Sector:	Professional Services - Customs Clearance Services
Obligations Concerned:	Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<i>Licensed Customs Broker Act</i> (Law No. 14036, March 2, 2016), Articles 3, 7, 9, 10, 12, 17-2, 17-4, 17-8, 17-13, 19 and 25
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>Only a <i>gwan-se-sa</i> (customs broker) licensed under the <i>Licensed Customs Brokers Act</i>, a corporation incorporated by such customs brokers, or a corporation licensed to engage in the customs-clearance brokerage business under the <i>Licensed Customs Broker Act</i> may supply customs-clearance services.</p> <p>A person that supplies customs-clearance services must establish an office in Korea.</p>

27. Sector:	Engineering and Other Technical Services - Industrial Safety, Health Institution, and Consulting Services
Obligations Concerned:	Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p><i>Industrial Safety and Health Act</i> (Law No. 11862, June 4, 2013), Articles 15, 16 and 52-4</p> <p><i>Enforcement Decree of the Industrial Safety and Health Act</i> (Presidential Decree No. 26985, February 17, 2016), Articles 15-2, 15-3, 19-2 and 19-3</p> <p><i>Enforcement Regulations of the Industrial Safety and Health Act</i> (Ordinance of the Ministry of Employment and Labor No. 150, February 17, 2016), Articles 17, 18, 20, 21 and 136-8</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>A person that supplies safety and health management or diagnostic services to industrial workplaces must establish an office in Korea.</p> <p>A person that supplies industrial safety or hygiene consulting services, such as evaluation and instruction on safety in a work process and evaluation and instruction on the improvement of work environments, must establish an office in Korea.</p>

28. Sector:	Engineering and Other Technical Services - Architectural Services, Engineering Services, Integrated Engineering Services, Urban Planning and Landscape Architectural Services
Obligations Concerned:	Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p><i>Certified Architects Act</i> (Law No. 13472, August 11, 2015), Article 23</p> <p><i>Enforcement Decree of the Certified Architects Act</i> (Presidential Decree No. 26975, February 11, 2016), Articles 22 and 23</p> <p><i>Enforcement Regulations of the Certified Architects Act</i> (Ordinance of the Ministry of Land, Infrastructure and Transport No. 285, February 11, 2016), Article 13</p> <p><i>Engineering Industry Promotion Act</i> (Law No. 13852, January 27, 2016), Article 21</p> <p><i>Enforcement Decree of the Engineering Industry Promotion Act</i> (Presidential Decree No. 25751, November 19, 2014), Article 33</p> <p><i>Professional Engineers Act</i> (Law No. 13705, January 6, 2016), Article 6</p> <p><i>Special Act on the Safety Control of Public Structures</i> (Law No. 13799, January 19, 2016), Article 9</p> <p><i>Enforcement Decree of the Special Act on the Safety Control of Public Structures</i> (Presidential Decree No. 27115, April 29, 2016), Article 11</p> <p><i>Construction Technology Promotion Act</i> (Law No. 13671, December 29, 2015), Article 26</p> <p><i>Enforcement Decree of the Construction Technology Promotion Act</i> (Presidential Decree No. 27176, May 17, 2016), Article 44</p> <p><i>Enforcement Regulations of the Construction Technology Promotion Act</i> (Ordinance of the Ministry of Land, Infrastructure and Transport No. 312, May 25, 2016), Article 21</p> <p><i>Environmental Testing and Inspection Act</i> (Law No. 13176, February 3, 2015), Article 16</p> <p><i>Framework Act on the Construction Industry</i> (Law No. 14015, February 3, 2016), Article 9</p>

	<p><i>Enforcement Decree of the Framework Act on the Construction Industry</i> (Law No. 27115, April 29, 2016), Article 9</p> <p><i>Act on the Establishment, Management, Etc. of Spatial Data</i> (Law No. 13426, July 24, 2015), Article 44</p> <p><i>Enforcement Decree of the Act on the Establishment, Management, Etc. of Spatial Data</i> (Presidential Decree No. 26922, January 22, 2016), Articles 34, 35, 36, 45, 46, and 47</p> <p><i>Hot Spring Act</i> (Law No. 13401, July 20, 2015), Article 7</p> <p><i>Fire Fighting System Installation Business Act</i> (Law No. 13918, January 27, 2016), Article 4</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>A person that supplies architectural services, engineering services, integrated engineering services, urban planning and landscape architectural services, or surveying and map-making services (not including cadastral surveying and cadastral map-making services) must establish an office in Korea.</p> <p>For greater certainty, this entry shall not apply to the supply of services by a foreign architect through a joint contract with a Korean-licensed architect.</p>

29. Sector:	Business Services - Electronic Billboard Operator Services and Outdoor Advertisement Services
Obligations Concerned:	Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<i>Broadcasting Act</i> (Law No. 13341, June 22, 2015), Articles 13 and 73 <i>Act on the Management of Outdoor Advertisements, Etc. and Promotion of Outdoor Advertisement Industry</i> (Law No. 13726, January 6, 2016), Article 11 <i>Enforcement Decree of the Outdoor Advertisements, Etc. Management Act</i> (Presidential Decree No. 26852, December 31, 2015), Articles 14 and 44
Description:	<u>Investment and Cross-Border Trade in Services</u> A foreign national or a Korean national who serves as a <i>dae-pyo-ja</i> (for example, a chief executive officer, president, or similar principal senior officer) of a foreign enterprise shall not serve as the <i>dae-pyo-ja</i> (for example, a chief executive officer, president, or similar principal senior officer) or chief programmer of an enterprise that supplies electronic billboard operator services. At least 20 percent of the electronic billboard programs must be non-commercial public advertisements provided by the central or local government. A person that supplies outdoor advertising services must establish an office in Korea.

30. Sector:	Business Services - Job Placement Services, Labor Supply and Worker Dispatch Services, and Education Services for Seafarers
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p><i>Employment Security Act</i> (Law No. 13049, January 20, 2015), Articles 19 and 33</p> <p><i>Enforcement Decree of the Employment Security Act</i> (Presidential Decree No. 27123, May 3, 2016), Articles 21 and 33</p> <p><i>Enforcement Regulations of the Employment Security Act</i> (Ordinance of the Ministry of Employment and Labor No. 158, June 16, 2016), Articles 17, 18 and 36</p> <p><i>Act on the Protection, Etc. of Dispatched Workers</i> (Law No. 12470, March 18, 2014), Articles 5, 7, 8, 9 and 10</p> <p><i>Enforcement Decree of the Act on the Protection, Etc. of Dispatched Workers</i> (Presidential Decree No. 26810, December 30, 2015), Articles 2 and 3</p> <p><i>Enforcement Regulations of the Act on the Protection, Etc. of Dispatched Workers</i> (Ordinance of the Ministry of Employment and Labor No. 141, December 30, 2015), Articles 3 and 5</p> <p><i>Special Act on Designation and Management of Free Economic Zones</i> (Law No. 13837, January 27, 2016), Article 17</p> <p><i>Seafarers Act</i> (Law No. 11024, August 4, 2011), Articles 106, 109, 110, 112, 115, 116, 117, 142 and 143</p> <p><i>Korea Institute of Maritime and Fisheries Technology Act</i> (Law No. 13272, March 27, 2015), Article 5</p>
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>A person that supplies job placement services for a fee, worker supply services, or worker dispatch (secondment) services must establish an office in Korea.</p> <p>For transparency purposes as of October 29, 2013 the types of business to which workers may be seconded are limited to the 32 businesses set forth in the Presidential Decree, but the Minister of Employment and Labor can</p>

	<p>expand the types of business and the secondment period, pursuant to the review and determination by the Committee of the Free Economic Zone.</p> <p>Only the Korea Seafarers Welfare and Employment Center, regional offices of the Minister of Oceans and Fisheries, a seafarer management business operator, and an organization or institution related to maritime affairs and fisheries regulated under Seafarer Act may supply seafaring labor supply services.</p> <p>To supply seafarer management business services, a person must register with the Minister of Oceans and Fisheries and be the company as stipulated under the <i>Korean Commercial Act</i>.</p> <p>Only the Korea Institute of Maritime and Fisheries Technology may provide education and training for seafarers.</p>
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31. Sector:	Investigation and Security Services
Obligations Concerned:	Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p><i>Security Services Industry Act</i> (Law No. 13814, January 26, 2016), Articles 3 and 4</p> <p><i>Enforcement Decree of the Security Services Industry Act</i> (Presidential Decree No. 26595, October 20, 2015), Articles 3 and 4</p> <p><i>Enforcement Regulations of the Security Services Industry Act</i> (Ordinance of the Ministry of Government Administration and Home Affairs, No. 36, September 24, 2015), Article 3</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>Only a juridical person organized under Korean law may supply security services in Korea.</p> <p>For transparency purposes, only five types of security services are permitted in Korea:</p> <ul style="list-style-type: none"> (a) <i>shi-seol-gyung-bee</i> (facility security); (b) <i>ho-song-gyung-bee</i> (escort security); (c) <i>shin-byun-bo-ho</i> (personal security); (d) <i>gee-gye-gyung-bee</i> (mechanized security); and (e) <i>teuk-soo-gyung-bee</i> (special security).

32. Sector:	Distribution Services Related to Publications
Obligations Concerned:	National Treatment (Article 10.2)
Level of Government:	Central
Measures:	<p><i>Publishing Industry Promotion Act</i> (Law No. 13308, May 18, 2015), Articles 18, 19 and 19-3</p> <p><i>Enforcement Decree of the Publishing Industry Promotion Act</i> (Presidential Decree No. 26923, January 22, 2016), Article 12</p> <p><i>Enforcement Regulations of the Publishing Industry Promotion Act</i> (Ordinance of the Ministry of Culture, Sports and Tourism No. 242, January 22, 2016), Article 7</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>Publications for the purpose of domestic distribution are subject to a review process on an <i>ad hoc</i> basis.</p>

33. Sector:	Transportation Services - Aircraft Maintenance and Repair Services
Obligations Concerned:	Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<i>Aviation Act</i> (Law No. 14114, March 29, 2016), Articles 137, 137-2 and 138 <i>Enforcement Regulations of the Aviation Act</i> (Ordinance of the Ministry of Land, Infrastructure and Transport No. 308, May 11, 2016), Articles 16, 304 and 305
Description:	<u>Cross-Border Trade in Services</u> A person that supplies aircraft maintenance and repair services must establish an office in Korea ² .

²For greater certainty, an establishment of office in Korea is not required to supply maintenance and repair services for a Korean aircraft in the territory of the other Party.

34. Sector:	Education Services - Higher Education
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4)
Level of Government:	Central
Measures:	<p><i>Higher Education Act</i> (Law No. 14148, May 29, 2016), Articles 3, 4, 32, 42, and 43</p> <p><i>Enforcement Decree of the Higher Education Act</i> (Presidential Decree No. 26683, November 30, 2015), Article 28</p> <p><i>Private School Act</i> (Law No. 14154, May 29, 2016), Articles 3, 5, 10, and 21</p> <p><i>Enforcement Decree of the Private School Act</i> (Presidential Decree No. 24665, July 22, 2013), Article 9-3</p> <p><i>Decree for the Establishment of the Korea Air and Correspondence University</i> (Presidential Decree No. 24423, March 23, 2013), Articles 1 and 2</p>
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>50 percent or more of the members of the board of directors of a private higher education institution must be Korean nationals. If a foreign person contributes 50 percent or more of the basic property of a higher education institution, only less than two-thirds of the members of the board of directors of such an institution may be foreign nationals.</p> <p>For purposes of this entry, “basic property of higher education institution” means real estate, property designated as basic property by the articles of association, property incorporated into the basic property according to decisions of the board of directors, and an annual budgetary surplus reserve of the institution.</p> <p>Only non-profit school juridical persons approved by the Minister of Education may establish higher education institutions (other than the types of institutions listed in the Schedule of Korea to Annex II) in Korea.</p> <p>The Minister of Education may restrict the total number of students per year in the fields of medicine, pharmacology, veterinary medicine, traditional Asian medicine, medical technicians, and higher education for pre-primary, primary, and secondary teachers, and higher education institution located in the Seoul Metropolitan Area.</p>

	<p>For purposes of this entry, “Seoul Metropolitan Area” includes the Seoul Metropolitan City, Incheon Metropolitan City and Gyeonggi Province.</p> <p>Only the central or local governments of Korea may establish higher education institutions for training of primary school teachers. Only the central government may establish higher education institutions that supply higher education services to the public through broadcasting.</p>
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35. Sector:	Education Services - Adult Education
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Market Access (Article 10.4)
Level of Government:	Central
Measures:	<p><i>Act on the Establishment and Operation of Private Teaching Institutes and Extracurricular Lessons</i> (Law No. 13805, January 19, 2016), Articles 2, 2-2, and 13</p> <p><i>Enforcement Decree of the Act on the Establishment and Operation of Private Teaching Institutes and Extracurricular Lessons</i> (Presidential Decree No. 27056, March 25, 2016), Article 12</p> <p><i>Lifelong Education Act</i> (Law No. 14160, May 29, 2016), Articles 30, 33 through 38</p> <p><i>Foreign Investment Promotion Act</i> (Law No. 13854, January 27, 2016), Article 4</p> <p><i>Regulation on Foreign Investment</i> (Notice of the Ministry of Trade, Industry and Energy No. 2016-166, September 22, 2016), Attached table 1</p>
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>The types of adult education institutions that a foreign person may establish in Korea are limited to:</p> <ul style="list-style-type: none"> (a) <i>hag-won</i> (private teaching institutes for adults) related to lifelong and vocational education; and (b) no later than the date this Agreement enters into force, lifelong adult education facilities operated for purposes other than recognizing educational qualifications or conferring diplomas, which include: <ul style="list-style-type: none"> (i) education facilities annexed to workplaces, non-governmental organizations, schools and media organizations; (ii) educational facilities related to the development of knowledge and human resources; and (iii) on-line lifelong education facilities, all of which are established for adults. <p>For purposes of this entry, <i>hag-won</i> (private teaching institutes for adults)</p>

	<p>are facilities that provide tutoring services on subjects related to lifelong or vocational education to ten people or more for a period of 30 days or longer.</p> <p>A foreign national hired by a private teaching institute for adults as a lecturer must possess at least a bachelor's degree or the equivalent and reside in Korea.</p>
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36. Sector:	Education Services - Vocational Competency Development Training Services
Obligations Concerned:	Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p><i>Workers' Vocational Competency Development Act</i> (Law No. 13042, January 20, 2015), Articles 28, 32 and 36</p> <p><i>Enforcement Decree of the Workers' Vocational Competency Development Act</i> (Presidential Decree No. 26810, December 30, 2015), Articles 24 and 26</p> <p><i>Enforcement Regulations of the Workers' Vocational Competency Development Act</i> (Ordinance of the Ministry of Employment and Labor No. 141, December 30, 2015), Articles 12, 14 and 18</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>A person that supplies vocational competency development training services must establish an office in Korea.</p>

37. Sector:	Veterinary Services
Obligations Concerned:	Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<i>Veterinary Affairs Act</i> (Law No. 13028, January 20, 2015), Articles 4, 17, 22-2, 22-4 and 22-5 <i>Civil Act</i> (Law No.13125, February 3, 2015), Article 32
Description:	<u>Cross-Border Trade in Services</u> Only a person that is a licensed <i>soo-eui-sa</i> (veterinarian) that has established an office in Korea, including <i>dong-mul-jin-ryo-bub-in</i> (animal hospital legal entity) and <i>bee-young-ri-bub-in</i> (non-profit legal entity), may engage in veterinary or aquatic animal disease inspection services.

38. Sector:	Environmental Services - Waste Water Treatment Services, Waste Management Services, Air Pollution Treatment Services, Environmental Preventive Facilities Business, Environmental Impact Assessment, Soil Remediation and Groundwater Purification Services, and Toxic Chemical Control Services
Obligations Concerned:	Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p><i>Water Quality and Aquatic Ecosystem Conservation Act</i> (Law No. 13879, January 27, 2016), Article 62</p> <p><i>Wastes Control Act</i> (Law No. 13411, July 20, 2015), Article 25</p> <p><i>Enforcement Decree of the Wastes Control Act</i> (Presidential Decree No. 26447, July 24, 2015), Article 8</p> <p><i>Clean Air Conservation Act</i> (Law No. 13874, January 27, 2016), Article 68</p> <p><i>Support for Environmental Technology and Environmental Industry Act</i> (Law No. 13892, January 27, 2016), Article 15</p> <p><i>Environmental Impact Assessment Act</i> (Law No. 13426, July 24, 2015), Article 54</p> <p><i>Soil Environment Conservation Act</i> (Law No. 13534, December 1, 2015), Article 23-7</p> <p><i>Groundwater Act</i> (Law No. 13383, June 22, 2015), Article 29-2</p> <p><i>Toxic Chemicals Control Act</i> (Law No. 13035, January 20, 2015), Article 28</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>A person that supplies the environmental services listed in the Sector heading must establish an office in Korea.</p>

39. Sector:	Performance Services
Obligations Concerned:	National Treatment (Article 10.2)
Level of Government:	Central
Measures:	<p><i>Public Performance Act</i> (Law No. 13298, May 18, 2015), Articles 6 and 7</p> <p><i>Enforcement Decree of the Public Performance Act</i> (Presidential Decree No. 27170, May 17, 2016), Articles 4 and 6</p> <p><i>Enforcement Regulations of the Public Performance Act</i> (Ordinance of the Ministry of Culture, Sports and Tourism No. 94, December 25, 2011), Article 4</p> <p><i>Enforcement Regulations of the Immigration Control Act</i> (Ordinance of the Ministry of Justice No. 799, October 10, 2013), Table 5</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>A foreign person who intends to engage in a public performance in Korea, or a person who intends to invite a foreign person to engage in a public performance in Korea must obtain a recommendation from the Korea Media Rating Board.</p>

40. Sector:	News Agency(<i>News-tong-sin-sa</i>) Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government	Central
Measures:	<i>Act on the Promotion of News Communications</i> (Law No. 11690, March 23, 2013), Articles 7, 8, 9, 9-5, 16 and 28 <i>Enforcement Decree of the Act on the Promotion of News Communications</i> (Presidential Decree No. 24183, November 20, 2012), Articles 4 and 10 <i>Radio Waves Act</i> (Law No. 11712, March 23, 2013), Article 20
Description:	<u>Investment and Cross-Border Trade in Services</u> A <i>news-tong-sin-sa</i> (news agency) organized under foreign law may supply <i>news-tong-sin</i> (news communications) in Korea only under a contract with a news agency organized under Korean law which has a radio station license, such as Yonhap News. The following persons shall not supply news agency services in Korea: (a) a foreign government; (b) a foreign person; (c) an enterprise organized under Korean law whose <i>dae-pyo-ja</i> (for example, a chief executive officer, president, or similar principal senior officer) is not a Korean national or is a person not domiciled in Korea; or (d) an enterprise organized under Korean law in which a foreign person holds 25 percent or more equity interest. The following persons shall not serve as a <i>dae-pyo-ja</i> (for example, a chief executive officer, president, or similar principal senior officer) or editor of a news agency, or serve as <i>im-won</i> (a member of the board of directors) of Yonhap News or the News Agency Promotion Committee: (a) a foreign national; or (b) a Korean national not domiciled in Korea. A foreign news agency may establish a branch or office in Korea for the sole purpose of collecting news. For greater certainty, such branch or office shall not distribute <i>news-tong-sin</i> (news communications) in Korea.

	<p>The following persons shall not obtain a radio station license:</p> <ul style="list-style-type: none">(a) a foreign national;(b) a foreign government or its representative; or(c) an enterprise organized under foreign law.
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41. Sector:	Manufacturing of Biological Products
Obligations Concerned:	Performance Requirements (Article 9.9)
Level of Government:	Central
Measures:	<i>Pharmaceutical Affairs Act</i> (Law No. 13655, December 29, 2015), Article 42 <i>Regulations on Safety of Pharmaceuticals, Etc.</i> (Ordinance of the Prime Minister No. 1194, September 25, 2015)
Description:	<u>Investment</u> A person who manufactures blood products must procure raw blood materials from a blood management body in Korea.

42. Sector:	Publishing of Periodicals (Excluding Newspapers)
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<i>Act on the Promotion of Periodicals including Magazines</i> (Law No. 11690, March 23, 2013), Articles 20 and 29 <i>Enforcement Decree of Act on the Promotion of Periodicals including Magazines</i> (Presidential Decree No. 23807, May 23, 2012), Articles 17, 18, 19, and 20
Description:	<u>Investment and Cross-Border Trade in Services</u> The publisher or the editor-in-chief of an enterprise that publishes periodicals must be a Korean national. The following persons shall not publish periodicals in Korea: <ul style="list-style-type: none"> (a) a foreign government or a foreign person; (b) an enterprise organized under Korean law whose <i>dae-pyo-ja</i> (for example, a chief executive officer, president, or similar principal senior officer) is not a Korean national; or (c) an enterprise organized under Korean law in which a foreign person holds more than 50 percent of share or equity interest. A foreign person that publishes periodicals may establish a branch or office in Korea subject to authorization from the Minister of Culture, Sports and Tourism. Such branch or office may print and distribute its periodicals in Korea in the original language, provided that such periodicals are edited in the territory of the other Party.

43. Sector:	Distribution Services - Agriculture and Livestock
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Market Access (Article 10.4)
Level of Government:	Central
Measures:	<p><i>Grain Management Act</i> (Law No. 12964, January 6, 2015), Article 12</p> <p><i>Livestock Industry Act</i> (Law No. 14481, December 27, 2016), Articles 30 and 34</p> <p><i>Seed Industry Act</i> (Law No. 13385, June 22, 2015), Article 42</p> <p><i>Feed Management Act</i> (Law No. 14481, December 27, 2016), Article 6</p> <p><i>Ginseng Industry Act</i> (Law No. 13360, June 22, 2015), Article 20</p> <p><i>Foreign Investment Promotion Act</i> (Law No. 13854, January 27, 2016), Article 4</p> <p><i>Enforcement Decree of the Foreign Investment Promotion Act</i> (Presidential Decree No. 27751, December 30, 2016), Article 5</p> <p><i>Regulation on Foreign Investment</i> (Notice of the Ministry of Trade, Industry and Energy No. 2016-166, September 22, 2016) Attached table 2</p> <p><i>Act on Distribution and Price Stabilization of Agricultural and Fishery Products</i> (Law No. 14290, December 2, 2016), Articles 15, 17 and 43</p> <p><i>Notice on TRQ Products</i> (Ministry of Agriculture, Food and Rural Affairs Notice No. 2016-168, December 21, 2016)</p>
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>A foreign person shall not hold 50 percent or more of the shares or equity interest of an enterprise engaged in <i>yook-ryu</i> (meat) wholesaling.</p> <p>Only the Livestock Cooperatives under the <i>Agriculture Cooperative Act</i> may establish and manage a <i>ga-chook-sijang</i> (livestock market) in Korea.</p> <p>Only a local government may establish a <i>gong-yeong-domae-sijang</i> (public wholesale market).</p> <p>Only producers' organizations or public interest corporations prescribed in the <i>Enforcement Decree of the Act on Distribution and Price Stabilization of Agricultural and Fishery Products</i> may establish a <i>gong-pan-jang</i> (joint wholesale market).</p> <p>For greater certainty, Articles 10.2 (National Treatment) and 10.4 (Market Access) do not prevent Korea from adopting or maintaining</p>

	any measures with respect to the administration of WTO Tariff-Rate-Quota.
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44. Sector:	Energy Industry - Electric Power Generation Other Than Nuclear Power Generation; Electric Power Transmission, Distribution and Sales
Obligations Concerned:	National Treatment (Article 9.3) ³
Level of Government:	Central
Measures:	<p><i>Financial Investment Services and Capital Markets Act</i> (Law No. 14130, March 29, 2016), Article 168</p> <p><i>Enforcement Decree of Financial Investment Services and Capital Markets Act</i> (Presidential Decree No. 27037, March 11, 2016), Article 187</p> <p><i>Foreign Investment Promotion Act</i> (Law No. 13854, January 27, 2016), Article 4</p> <p><i>Enforcement Decree of the Foreign Investment Promotion Act</i>, (Presidential Decree No.27751, December 30, 2016), Article 5</p> <p><i>Public Notice for Foreign Investment and Technology Import</i> (No. 2015-142, July 13, 2015, Ministry of Trade, Industry and Energy), Appendix 2</p> <p><i>Designation of Public Corporation</i> (Notice of Ministry of Finance and Economy, No. 2000-17, September 28, 2000)</p> <p><i>Regulation on Supervision of Securities Business</i> (Financial Supervisory Commission Notice No. 2007-3, January 19, 2007), Sec. 7-6</p>
Description:	<p><u>Investment</u></p> <p>The aggregate foreign share of KEPCO's issued stocks shall not exceed 40 percent. A foreign person shall not become the largest shareholder of KEPCO.</p> <p>The aggregate foreign share of power generation facilities, including cogeneration facilities of heat and power (GHP) for the district heating system (DHS), shall not exceed 30 percent of the total facilities in the territory of Korea.</p> <p>The aggregate foreign share of electric power transmission, distribution and sales businesses should be less than 50 percent. A foreign person shall not be the largest shareholder.</p>

³Paragraph (a) of the eighth entry of Korea's Schedule to Annex II shall not apply to this entry.

45. Sector:	Energy Industry - Gas Industry
Obligations Concerned:	National Treatment (Article 9.3) ⁴
Level of Government:	Central
Measures:	<p><i>Act on the Improvement of Managerial Structure and Privatization of Public Enterprises</i> (Law No. 11845, May 28, 2013), Article 19</p> <p><i>Financial Investment Services and Capital Markets Act</i> (Law No. 14130, March 29, 2016), Article 168</p> <p><i>Articles of Incorporation of the Korea Gas Corporation</i> (June 23, 2015), Article 11</p>
Description:	<p><u>Investment</u></p> <p>Foreign persons, in the aggregate, shall not own more than 30 percent of the equity of KOGAS.</p>

⁴ Paragraph (a) of the eighth entry of Korea's Schedule to Annex II shall not apply to this entry.

46. Sector:	Recreational, Cultural, and Sporting Services - Motion Picture Projection Services
Obligations Concerned:	Performance Requirements (Article 9.9) Market Access (Article 10.4)
Level of Government:	Central
Measures:	<i>Act on Promotion of Motion Pictures and Video Products</i> (Law No.11902, July 16, 2013), Articles 2, 27, and 40 <i>Enforcement Decree of the Act on Promotion of Motion Pictures and Video Products</i> (Presidential Decree No. 24036, August 13, 2012), Article 19
Description:	<u>Investment and Cross-Border Trade in Services</u> Cinema operators must project Korean motion pictures for at least 73 days per year at each screen in Korea.

Annex II

SCHEDULE OF KOREA

EXPLANATORY NOTE

1. The Schedule of Korea to this Annex sets out, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), the specific sectors, subsectors, or activities for which Korea may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:

- (a) Article 9.3 (National Treatment) or 10.2 (National Treatment);
- (b) Article 9.4 (Most-Favored-Nation Treatment) or 10.3 (Most-Favored-Nation Treatment);
- (c) Article 10.4 (Market Access);
- (d) Article 10.5 (Local Presence);
- (e) Article 9.9 (Performance Requirements); or
- (f) Article 9.10 (Senior Management and Boards of Directors).

2. Each Schedule entry sets out the following elements:

- (a) **Sector** refers to the sector for which the entry is made;
- (b) **Obligation Concerned** specifies the obligation(s) referred to in paragraph 1 that, pursuant to Articles 9.13.2 (Non-Conforming Measures) and 10.6.2 (Non-Conforming Measures), do not apply to sectors, subsectors, or activities set out in the Schedule;
- (c) **Description** sets out the scope of the sectors, sub-sectors, or activities covered by the entry; and
- (d) **Existing Measures** identifies, for transparency purposes, existing measures that apply to the sectors, subsectors, or activities covered by the entry.

3. In accordance with Articles 9.13.2 (Non-Conforming Measures) and 10.6.2 (Non-Conforming Measures), the Articles of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the sectors, subsectors, and activities identified in the **Description** element of that entry.

4. A “foreign person” means a foreign national or an enterprise organized under the laws of another country.

5. For greater certainty, Articles 10.2 (National Treatment) and 10.5 (Local Presence) are separate disciplines and a measure that is only inconsistent with Article

10.5 (Local Presence) need not be reserved against Article 10.2 (National Treatment).

1. Sector:	All Sectors
Obligations Concerned:	National Treatment (Article 9.3) Performance Requirements (Article 9.9)
Level of Government:	Central
Existing Measures:	<i>Foreign Investment Promotion Act</i> (Law No. 13854, January 27, 2016), Article 4 <i>Enforcement Decree of the Foreign Investment Promotion Act</i> (Presidential Decree No. 27751, December 30, 2016), Article 5
Description:	<p><u>Investment</u></p> <p>Korea reserves the right to adopt, with respect to the establishment or acquisition of an investment, any measure that is necessary for the maintenance of public order pursuant to Article 4 of the <i>Foreign Investment Promotion Act</i> (2016) and Article 5 of the <i>Enforcement Decree of the Foreign Investment Promotion Act</i> (2017), provided that Korea promptly provides written notice to the other Party that it has adopted such a measure and that the measure:</p> <ul style="list-style-type: none"> (a) is applied in accordance with the procedural requirements set out in the <i>Foreign Investment Promotion Act</i> (2016), <i>Enforcement Decree of the Foreign Investment Promotion Act</i> (2017), and other applicable law; (b) is adopted or maintained only where the investment poses a genuine and sufficiently serious threat to the fundamental interests of society; (c) is not applied in an arbitrary or unjustifiable manner; (d) does not constitute a disguised restriction on investment; and (e) is proportional to the objective it seeks to achieve.

2. Sector:	All Sectors
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Local Presence (Article 10.5)
Level of Government:	Central
Existing Measures:	<i>Financial Investment Services and Capital Markets Act</i> (Law No. 14130, March 29, 2016), Article 168
Description:	<p><u>Investment</u></p> <p>Korea reserves the right to adopt or maintain any measure with respect to the transfer or disposition of equity interests or assets held by state enterprises or governmental authorities.</p> <p>Such a measure shall be implemented in accordance with the provisions of Chapter 18 (Transparency).</p> <p>This entry shall not apply to former private enterprises that are owned by the state as a result of corporate reorganization processes.</p> <p>For purposes of this entry:</p> <p>A state enterprise shall include any enterprise created for the sole purpose of selling or disposing of equity interests or assets of state enterprise or governmental authorities.</p> <p><u>Investment and Cross-Border Trade in Services</u></p> <p>Without prejudice to Korea's commitments undertaken in Annex I and Annex II, Korea reserves the right to adopt or maintain any measure with respect to the transfer to the private sector of all or any portion of services provided in the exercise of governmental authority.</p>

3. Sector:	Acquisition of Land
Obligations Concerned:	National Treatment (Article 9.3)
Level of Government:	Central
Existing Measures:	<i>Act on Report on Real Estate Transactions, Etc.</i> (Law No. 13797, January 19, 2016), Articles 2, 3, 7, 8, 9 and 11 <i>Farmland Act</i> (Law No. 14242, May 29, 2016), Article 6
Description:	<p><u>Investment</u></p> <p>Korea reserves the right to adopt or maintain any measure with respect to the acquisition of land by foreign persons, except that a juridical person shall continue to be permitted to acquire land where the juridical person:</p> <ul style="list-style-type: none"> (a) is not deemed foreign under Article 2 of the <i>Act on Report on Real Estate Transactions, Etc.</i>, and (b) is deemed foreign under the <i>Act on Report on Real Estate Transactions, Etc.</i>, or is a branch of a foreign juridical person subject to approval or notification in accordance with the <i>Act on Report on Real Estate Transactions, Etc.</i>, if the land is to be used for any of the following legitimate business purposes: <ul style="list-style-type: none"> (i) land used for ordinary business activities; (ii) land used for housing for senior management; and (iii) land used for fulfilling land-holding requirements stipulated by pertinent laws. <p>Korea reserves the right to adopt or maintain any measure with respect to the acquisition of farmland by foreign persons.</p>

4. Sector:	Firearms, Swords, Explosives, and Similar Items
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Local Presence (Article 10.5)
Level of Government:	Central
Description:	<u>Investment and Cross-Border Trade in Services</u> Korea reserves the right to adopt or maintain any measure with respect to the firearms, swords, explosives, gas sprays, electric shocks, and crossbows sector, including the manufacture, use, sale, storage, transport, import, export, and possession of firearms, swords, explosives, gas sprays, electric shocks, and crossbows.

5. Sector:	Disadvantaged Groups
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Local Presence (Article 10.5)
Level of Government:	Central
Description:	<u>Investment and Cross-Border Trade in Services</u> Korea reserves the right to adopt or maintain any measure that accords rights or preferences to socially or economically disadvantaged groups, such as the disabled, persons who have rendered distinguished services to the state, and ethnic minorities.

6. Sector:	State-Owned National Electronic/Information System
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Local Presence (Article 10.5)
Level of Government:	Central
Description:	<u>Investment and Cross-Border Trade in Services</u> Korea reserves the right to adopt or maintain any measure affecting the administration and operation of any state-owned electronic information system that contains proprietary government information or information gathered pursuant to the regulatory functions and powers of the government. This entry shall not apply to payment and settlement systems related to financial services.

7. Sector:	Social Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Local Presence (Article 10.5)
Level of Government:	Central
Description:	<u>Investment and Cross-Border Trade in Services</u> Korea reserves the right to adopt or maintain any measure with respect to the provision of law enforcement and correctional services, and the following services to the extent that they are social services established or maintained for public purposes: income security or insurance, social security or insurance, social welfare, public training; health; and child care.

8. Sector:	All Sectors
Obligations Concerned:	Market Access (Article 10.4)
Level of Government:	Central
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>Korea reserves the right to adopt or maintain any measure that is not inconsistent with Korea's obligations under Article XVI of GATS as set out in Korea's Schedule of Specific Commitments under the GATS(GATS/SC/48, GATS/SC/48/Suppl.1, GATS/SC/48/Suppl.1/Rev.1, GATS/SC/48/Suppl.2, GATS/SC/48/Suppl.3, and GATS/SC/48/Suppl.3/Rev.1).</p> <p>For purposes of this entry only, Korea's Schedule is subject to the following modifications:</p> <ul style="list-style-type: none"> (a) for any sector and subsector with regard to which Korea's Annex I contains an entry (other than an entry with regard to "All Sectors") that does not list Market Access as one in the Obligations Concerned element, "None" is inscribed in the Market Access column for modes 1, 2, and 3, and "Unbound except as indicated in the Horizontal commitments section" is inscribed for mode 4; (b) for any sector and subsector with regard to which Korea's Annex I contains an entry (other than an entry with regard to "All Sectors") that lists a limitation to the Market Access obligation, that limitation is inscribed in the Market Access column with regard to the appropriate mode of supply; and (c) for any sector and subsector listed in Appendix II-1, Korea's Schedule is modified as indicated in the Appendix II-1. <p>These modifications shall not affect any limitation relating to subparagraph (f) of paragraph 2 of Article XVI of GATS inscribed in the Market Access column of Korea's Schedule.</p> <p>For greater certainty, an entry of "None" in the Market Access column of Korea's Schedule shall not be construed to alter the application of Article 10.5 (Local Presence) as modified by Article 10.6 (Non-Conforming Measures).</p>

9. Sector:	All Sectors
Obligations Concerned:	Most-Favored-Nation Treatment (Articles 9.4 and 10.3)
Level of Government:	Central
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>Korea reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement.</p> <p>Korea reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreement in force or signed after the date of entry into force of this Agreement involving:</p> <ul style="list-style-type: none"> (a) aviation; (b) fisheries; (c) maritime matters, including salvage; or (d) railroad transportation. <p>Korea reserves, vis-á-vis El Salvador, the right to adopt or maintain any measure regarding telecommunication services that accords differential treatments to countries under any bilateral or multilateral international agreements in force or signed after the date of entry into force of this Agreement.</p>

10. Sector:	Environmental Services- Treatment and Supply Services for Potable Water; Collection and Treatment Services for Municipal Sewage; Collection, Transportation, and Disposal Services for Municipal Refuse; Sanitation and Similar Services; Nature and Landscape Protection Services (Except for Environmental Impact Assessment Services)
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Performance Requirements (Article 9.9) Local Presence (Article 10.5)
Level of Government:	Central
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>Korea reserves the right to adopt or maintain any measure with respect to the following environmental services: treatment and supply of potable water; collection and treatment of municipal sewage; collection, transportation, and disposal of municipal refuse; sanitation and similar services; and nature and landscape protection services (except for environmental impact assessment services).</p> <p>This entry shall not apply to the supply of the aforementioned services pursuant to a contract between private parties, to the extent private supply of such services is permitted under relevant laws and regulations.</p>

11. Sector:	Energy– Atomic Energy, Electric Power, and Gas Energy
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Local Presence (Article 10.5)
Level of Government:	Central
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>Korea reserves the right to adopt or maintain any measure with respect to the atomic energy industry such as nuclear power generation; manufacturing and supply of nuclear fuel; nuclear materials; radioactive waste treatment and disposal (including treatment and disposal of spent and irradiated nuclear fuel); radioisotope and radiation generation facilities; monitoring services for radiation; services related to nuclear energy; planning, maintenance, and repair services.</p> <p>Korea reserves the right to adopt or maintain any measure with respect to electric power generation, transmission, distribution, and sales.</p> <p>Any such measure shall not decrease the level of foreign ownership permitted in the electric power industry as provided by the entry in Korea’s Schedule to Annex I related to Energy Industry - Electric Power Generation Other Than Nuclear Power Generation; Electric Power Transmission, Distribution and Sales.</p> <p>Notwithstanding this entry, Korea shall not adopt or maintain any measure inconsistent with Article 9.9.1(f).</p> <p>Korea reserves the right to adopt or maintain any measure with respect to the import and wholesale distribution of natural gas and the operation of terminals and the national high pressure pipeline network.</p> <p>Any such measure shall not decrease the level of foreign ownership permitted in the gas industry as provided by the entry in Korea’s Schedule to Annex I related to Energy Industry - Gas Industry.</p>

12. Sector:	Distribution Services-Commission Agents' Services, Wholesaling and Retailing of Agricultural Raw Materials and Live Animals (<i>nongchuksan mul</i>)
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Performance Requirements (Article 9.9) Local Presence (Article 10.5)
Level of Government:	Central
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>Korea reserves the right to adopt or maintain any measure with respect to:</p> <ul style="list-style-type: none"> (a) commission agents' services of agricultural raw materials, live animals, food products, beverage; (b) wholesaling trade services of grain, meat, poultry, grain powder, ginseng, red ginseng, fertilizers; and (c) retail services of rice, ginseng and red ginseng.

13. Sector:	Manufacturing of Liquor
Obligations Concerned:	Performance Requirements (Article 9.9)
Level of Government:	Central
Description:	<u>Investment</u> Korea reserves the right to adopt or maintain any measure with respect to manufacturing of liquor.

14. Sector:	Transportation Services- Passenger Road Transportation Services (Taxi Services and Scheduled Passenger Road Transportation Services), Freight Road Transportation Services (not including Road Transportation Services Related to Courier Services), Internal Waterways Transportation Services and Space Transportation Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Local Presence (Article 10.5)
Level of Government:	Central
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>Korea reserves the right to adopt or maintain any measure with respect to taxi services and scheduled passenger road transportation services.</p> <p>Korea reserves the right to adopt or maintain any measure with respect to freight road transportation services, not including road transportation of containerized freight (excluding cabotage) by international shipping companies and road transportation services related to courier services regarding Most-Favored-Nation Treatment (MFN), Performance Requirements (PR), Senior Management and Boards of Directors (SMBD), and Local Presence (LP) obligations.</p> <p>Korea reserves the right to adopt or maintain any measure with respect to internal water ways transportation services and space transportation services.</p>

15. Sector:	Transportation Services-Storage and Warehousing Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2)
Level of Government:	Central
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>Korea reserves the right to adopt or maintain any measure with respect to storage and warehousing services related to agricultural and livestock products.</p>

16. Sector:	Communication Services- Non-monopoly Postal Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2)
Level of Government:	Central
Existing Measures:	<p><i>Postal Service Act</i> (Law No. 13584, December 22, 2015)</p> <p><i>Military Service Act</i> (Law No. 13425, July 24, 2015)</p> <p><i>Regulations on the Management of Common-Purpose Motor Vehicles</i> (Presidential Decree No. 26085, February 3, 2015)</p> <p><i>Foreign Investment Promotion Act</i> (Law No. 13854, January 27, 2016), Article 4</p>
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>Korea reserves the right to adopt or maintain any measure with respect to:</p> <ul style="list-style-type: none"> (a) the supply of support services to postal offices by military service personnel or other personnel of equivalent status; and (b) the Minister of Science, ICT and Future Planning not needing authorization from the Minister of Land, Infrastructure and Transport in determining the total number of vehicles that may belong to the Ministry of Science, ICT and Future Planning and allocating the vehicles to postal offices. <p>The Korean Postal Authority reserves exclusive rights for collecting, processing and delivering domestic and international letters.</p> <p>The exclusive rights of the Korean Postal Authority include the right of access to its postal network and operation thereof.</p>

17. Sector:	Communication Services - Broadcasting Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Description:	<u>Investment and Cross-Border Trade in Services</u> Korea reserves the right to adopt or maintain any measure relating to broadcasting services.

18. Sector:	Communication Services - Broadcasting and Telecommunications Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Existing Measures:	<i>Internet Multimedia Broadcasting Business Act</i> (Law No. 11690, March 23, 2013), Articles 4, 7, 9, 18 and 21 <i>Enforcement Decree of the Internet Multimedia Broadcasting Business Act</i> (Presidential Decree No. 24445, March 23, 2013), Article 20
Description:	<u>Investment and Cross-Border Trade in Services</u> Korea reserves the right to adopt or maintain any measure with respect to subscription-based video services. For purposes of this entry, subscription-based video services means subscription-based video services that are supplied to end-users over dedicated transmission capacity that the supplier owns or controls (including by leasing) and includes Internet Protocol-based Television (IPTV) and Interactive Broadcasting.

19. Sector:	Communication Services-Broadcasting and Audio-Visual Services
Obligations Concerned:	Most Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9)
Level of Government:	Central
Existing Measures:	<i>Act on the Promotion of Motion Pictures and Video Products</i> (Law No. 11902, July 16, 2013) <i>Notice on Broadcasting Programming, Etc.</i> (Korean Broadcasting Commission Notice No. 2008-135, December 31, 2008)
Description:	<u>Investment and Cross-Border Trade in Services</u> Korea reserves the right to adopt or maintain any preferential co-production arrangement for film or television productions. Official co-production status, which may be granted to a co-production produced under such a co-production arrangement, confers national treatment on works covered by a co-production arrangement.

20. Sector:	Communication Services-Broadcasting and Audio-Visual Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Performance Requirements (Article 9.9)
Level of Government:	Central
Existing Measures:	<p><i>Act on the Promotion of Motion Pictures and Video Products</i> (Law No. 11902, July 16, 2013), Articles 27 and 40</p> <p><i>Enforcement Decree of the Act on the Promotion of Motion Pictures and Video Products</i> (Presidential Decree No. 24036, August 13, 2012), Articles 10 and 19</p> <p><i>Enforcement Regulations of the Act on the Promotion of Motion Pictures and Video Products</i> (Ordinance of the Ministry of Culture, Sports and Tourism No.128, August 17, 2012)</p> <p><i>Notice on Programming</i> (Korean Broadcasting Commission Notice No. 2008-135, December 31, 2008)</p>
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>Korea reserves the right to adopt or maintain any measure setting criteria for determining whether broadcasting or audio-visual programs are Korean.</p>

21. Sector:	Business Services- Real Estate Services (not including Real Estate Brokerage and Appraisal Services)
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Performance Requirements (Article 9.9) Local Presence (Article 10.5)
Level of Government:	Central
Description:	<u>Investment and Cross-Border Trade in Services</u> Korea reserves the right to adopt or maintain any measure with respect to real estate development, supply, management, sale, and rental services, except for brokerage and appraisal services.

22. Sector:	Business Services-Cadastral Surveying Services and Cadastral Map-Making Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2)
Level of Government:	Central
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>Korea reserves the right to adopt or maintain any measure with respect to cadastral surveying services and cadastral map related services.</p>

23. Sector:	Business and Environmental Services- Examination, Certification, and Classification of Agricultural Raw Materials and Live Animals (<i>nongchuksanmul</i>)
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Local Presence (Article 10.5)
Level of Government:	Central
Description:	<u>Investment and Cross-Border Trade in Services</u> Korea reserves the right to adopt or maintain any measure with respect to examination, certification, and classification of agricultural raw materials and live animal products.

24. Sector:	Business Services -Services Incidental to Agriculture, Hunting, Forestry and Fishing
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Local Presence (Article 10.5)
Level of Government:	Central
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>Korea reserves the right to adopt or maintain any measure with respect to services incidental to agriculture, forestry, and livestock, including genetic improvement, artificial insemination, rice and barley polishing, and activities related to a rice processing complex.</p> <p>Korea reserves the right to adopt or maintain any measure with respect to the supply of services incidental to agriculture, hunting, forestry, and fishing by the Agricultural Cooperatives, the Forestry Cooperatives, and the Fisheries Cooperatives.</p>

25. Sector:	Fishing
Obligations Concerned:	National Treatment (Article 9.3)
Level of Government:	Central
Description:	<p><u>Investment</u></p> <p>Korea reserves the right to adopt or maintain any measure with respect to fishing activities in Korea's territorial waters and Exclusive Economic Zone.</p>

26. Sector:	Publishing of Newspapers
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Senior Management and Boards of Directors (Article 9.10) Local Presence (Article 10.5)
Level of Government:	Central
Existing Measures:	<i>Act on the Promotion of Newspapers, Etc.</i> (Law No. 11690, March 23, 2013) <i>Enforcement Decree of the Act on the Promotion of Newspapers, Etc.</i> (Presidential Decree No. 22151, May 4, 2010)
Description:	<u>Investment and Cross-Border Trade in Services</u> Korea reserves the right to adopt or maintain any measure with respect to the publishing (including printing and distribution) of newspapers.

27. Sector:	Education Services - Pre-Primary, Primary, Secondary, Higher and Other Education
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Local Presence (Article 10.5)
Level of Government:	Central
Description:	<u>Investment and Cross-Border Trade in Services</u> Korea reserves the right to adopt or maintain any measure with respect to pre-primary, primary, and secondary education; health and medicine-related higher education; higher education for prospective pre-primary, primary, and secondary teachers; professional graduate education in law; distance education at all education levels (except adult education services, provided that such services do not confer academic credit, diplomas or degrees); and other education services.

28. Sector:	Social Services- Human Health Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Local Presence (Article 10.5)
Level of Government:	Central
Description:	<u>Investment and Cross-Border Trade in Services</u> Korea reserves the right to adopt or maintain any measure with respect to human health services.

29. Sector:	Recreational, Cultural, and Sporting Services-Motion Picture Promotion, Advertising, or Post-Production Services, and Museum and Other Cultural Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Local Presence (Article 10.5)
Level of Government:	Central
Existing Measures:	<i>Act on the Promotion of Motion Pictures and Video Products</i> (Law No. 11902, July 16, 2013) <i>Enforcement Decree of the Act on the Promotion of Motion Pictures and Video Products</i> (Presidential Decree No. 24036, August 13, 2012) <i>Cultural Heritage Protection Act</i> (Law No. 11228, January 26, 2012) <i>Enforcement Decree of the Cultural Heritage Protection Act</i> (Presidential Decree No. 23862, June 19, 2012) <i>Archaeological Heritage Protection and Survey Act</i> (Law No. 10882, July 21 2011) <i>Enforcement Regulations of the Archaeological Heritage Protection and Survey Act</i> (Ordinance of the Ministry of Culture, Sports and Tourism No. 78, February 16, 2011) <i>Act on the Cultural Heritage Maintenance, Etc.</i> (Law No. 11530, December 11, 2012)
Description:	<u>Investment and Cross-Border Trade in Services</u> Korea reserves the right to adopt or maintain any measure with respect to motion picture promotion, advertising, or post-production services regarding National Treatment (NT), Most-Favored-Nation Treatment (MFN), Performance Requirements (PR), and Local Presence (LP) obligations. Korea reserves the right to adopt or maintain any measure with respect to the conservation and restoration of cultural heritage and properties, including the excavation, appraisal, or dealing of cultural heritage and properties regarding National Treatment (NT), Performance Requirements (PR), Senior Management and Boards of Directors (SMBD), and Local Presence (LP) obligations.

30. Sector:	Other Recreational Services
Obligations Concerned:	National Treatment (Article 9.3)
Level of Government:	Central
Description:	<u>Investment</u> Korea reserves the right to adopt or maintain any measure with respect to tourism in rural, fishery, and agricultural sites.

31. Sector:	Gambling and Betting Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-National Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Local Presence (Article 10.5)
Level of Government:	Central
Existing Measures:	<p><i>Tourism Promotion Act</i> (Law No. 12406, March 11, 2014) Articles 5, 21 and 28</p> <p><i>Special Act on the Assistance to the Development of Abandoned Mine Areas</i> (Law No. 12154, January 1, 2014) Article 11</p> <p><i>National Sports Promotion Act</i> (Law No. 12348, January 28, 2014) Articles 24, 25 and 26</p> <p><i>Enforcement Decree of the National Sports Promotion Act</i> (Presidential Decree No. 25511, July 28, 2014) Articles 28 and 30</p> <p><i>Korea Racing Association Act</i> (Law No. 14306, December 2, 2016), Articles 3 and 48</p> <p><i>Traditional Bull Fighting Act</i> (Law No. 13143, February 3, 2015), Article 6</p> <p><i>Bicycle and Motorboat Racing Act</i> (Law No. 12688, May 28, 2014) Articles 4, 19 and 24</p> <p><i>Game Industry Promotion Act</i> (Law No. 11998, August 6, 2013) Articles 2, 21 and 22</p> <p><i>Act on Special Cases Concerning Regulation and Punishment of Speculative Acts, Etc.</i> (Law No. 11690, March 23, 2013)</p>
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>Korea reserves the right to adopt or maintain any measure with respect to gambling and betting services.</p> <p>For greater certainty, “gambling and betting” includes such services supplied through electronic transmission and services that use <i>sa-haeng-seong-ge-im-mul</i>. “<i>Sa-haeng-seong-ge-im-mul</i>”, as defined in Article 2 of Korea’s <i>Game Industry Promotion Act</i>, includes, inter alia, gaming instruments which result in financial loss or gain through betting or by chance.</p>

32. Sector:	Foreign Professionals Services – Foreign Legal Consultants, Foreign Certified Public Accountants, and Foreign Certified Tax Accountants
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most Favored-Nation Treatment (Articles 9.4 and 10.3) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>Regarding National Treatment (NT), Most-Favored-Nation Treatment (MFN), Senior Management and Boards of Directors (SMBD), and Local Presence (LP) obligations, Korea reserves the right to adopt or maintain any measures including but not limited to:</p> <ul style="list-style-type: none"> (a) restrictions on certification, approval, registration, admission, and supervision of, and any other requirements with respect to, foreign country-licensed lawyers or foreign law firms supplying any type of legal services in Korea; (b) restrictions on foreign country-licensed lawyers or foreign law firms entering into partnerships, commercial associations, affiliations, or any other type of relationship regardless of legal form, with <i>byeon-ho-sa</i> (Korean-licensed lawyers), Korean law firms, <i>beop-mu-sa</i> (Korean-certified judicial scriveners), <i>byeon-ri-sa</i> (Korean-licensed patent attorneys), <i>gong-in-hoe-gye-sa</i> (Korean-certified public accountants), <i>se-mu-sa</i> (Korean-certified tax accountants), or <i>gwan-se-sa</i> (Korean customs brokers); (c) restrictions on foreign country-licensed lawyers or foreign law firms hiring <i>byeon-ho-sa</i> (Korean-licensed lawyers), <i>beop-mu-sa</i> (Korean-certified judicial scriveners), <i>byeon-ri-sa</i> (Korean-licensed patent attorneys), <i>gong-in-hoe-gye-sa</i> (Korean-certified public accountants), <i>se-mu-sa</i> (Korean certified tax accountants), or <i>gwan-se-sa</i> (Korean customs brokers) in Korea; and, (d) restrictions on senior management and the board of directors of legal entities supplying foreign legal consulting services, including with respect to the chairman. <p>Notwithstanding paragraph 1,</p> <ul style="list-style-type: none"> (a) no later than the date this Agreement enters into force,

Korea shall allow, subject to certain requirements consistent with this Agreement, law firms of the other Party of this Agreement to establish representative offices (Foreign Legal Consultant offices or FLC offices) in Korea, and attorneys licensed in the other Party of this Agreement to provide legal advisory services regarding the laws of the jurisdiction in which they are licensed and public international law as foreign legal consultants in Korea.

- (b) no later than two years after the date this Agreement enters into force, Korea shall allow FLC offices, subject to certain requirements consistent with this Agreement, to enter into specific cooperative agreements with Korean law firms in order to be able to jointly deal with cases where domestic and foreign legal issues are mixed, and to share profits derived from such cases.

Korea shall maintain, at a minimum, the measures adopted to implement its commitments in paragraph 2.

For purposes of this entry, **law firm of the other Party** means a law firm organized under laws of the other Party and headquartered in the other Party.

Korea reserves the right to adopt or maintain any measure with respect to public accountancy services. Foreign public accountants intending to provide accountancy services in Korea must be domestically licensed and registered under the *Certified Public Accountant Act*. Their offices must be established within Korea.

Regarding National Treatment (NT), Senior Management and Boards of Directors (SMBD), Local Presence (LP), and Most-Favored-Nation Treatment (MFN) obligations, Korea reserves the right to adopt or maintain any measures with respect to *se-mu-sa* (Korean-certified tax accountants) services including those concerning ownership, partnership, nationality of executives and directors and the scope of services to be provided. Foreign-certified tax accountants intending to provide *se-mu-sa* (Korean-certified tax accountants) services in Korea must be domestically licensed and registered under the *Certified Tax Accountant Act*. Their offices must be established within Korea.

33. Sector:	Business Services
Obligations Concerned:	National Treatment (Article 10.2) Local Presence (Article 10.5)
Level of Government:	Central
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>Korea reserves the right to adopt or maintain any measure with respect to the exportation and re-exportation of controlled commodities, software, and technology.</p> <p>Only persons residing in Korea may apply for a license to export or re-export such commodities, software, or technology.</p>

34. Sector:	Transportation Services - Maritime Passenger Transportation and Maritime Cabotage
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Local Presence (Article 10.5)
Level of Government:	Central
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>Korea reserves the right to adopt or maintain any measure with respect to the provision of international maritime passenger transportation services, maritime cabotage, and the operation of Korean vessels, including the following measures:</p> <p>A person that supplies international maritime passenger transportation services must obtain a license from the Minister of Maritime Affairs and Fisheries, which is subject to an economic needs test.</p> <p>Maritime cabotage is reserved for Korean vessels. Maritime cabotage includes maritime transportation between harbors located along the entire Korean peninsula and any adjacent islands. Korean vessel means:</p> <ul style="list-style-type: none"> (a) a vessel owned by the Korean government, a state enterprise, or an institution established under the Ministry of Maritime Affairs and Fisheries; (b) a vessel owned by a Korean national; (c) a vessel owned by an enterprise organized under the Korean Commercial Code; (d) a vessel owned by an enterprise organized under foreign law that has its principal office in Korea and whose <i>dae-pyo-ja</i> (for example, a chief executive officer, president, or similar principal senior officer) is a Korean national. In the event there is more than one, all <i>dae-pyo-ja</i> must be Korean nationals. <p>For greater certainty, measures relating to the landside aspects of port activities are subject to the application of Article 23.2 (Essential Security).</p>

APPENDIX II-1

For the following Sectors, Korea's obligations under Article XVI of the General Agreement on Trade in Services as set out in Korea's Schedule of Specific Commitments under the GATS(GATS/SC/48, GATS/SC/48/Suppl.1, GATS/SC/48/Suppl.1/Rev.1, GATS/SC/48/Suppl.2, GATS/SC/48/Suppl.3, and GATS/SC/48/Suppl.3/Rev.1) are improved as described.

Sector/Subsector	Market Access Improvements
<p>Research and Development Services:</p> <p>Research and development services on natural sciences</p> <p>Research and development services on social sciences and humanities</p> <p>Interdisciplinary research and development services</p>	<p>Insert new commitments with "None" for modes 1 and 2, "Unbound" for mode 3, and "Unbound except as indicated in the Horizontal Commitments section." for mode 4</p> <p>Modify mode 1 and 2 limitations from "Unbound" to "None"</p> <p>Insert new commitments with "None" for modes 1 and 2, "Unbound" for mode 3, and "Unbound except as indicated in the Horizontal Commitments section" for mode 4</p>
<p>Market research and public opinion polling services</p>	<p>Modify mode 1 and 2 limitations from "Unbound" to "None"</p>
<p>Services incidental to mining</p>	<p>Modify mode 1 and 2 limitations from "Unbound" to "None"</p>
<p>Packaging services</p>	<p>Modify mode 1 and 2 limitations from "Unbound" to "None"</p>
<p>Convention services other than Convention agency services</p>	<p>Insert new commitments with "None" for mode 1, 2 and 3, and "Unbound except as indicated in the Horizontal Commitments section" for mode 4</p>
<p>Building-cleaning services (CPC 874*, excluding 87409)</p>	<p>Insert new commitments with "Unbound*" for mode 1, "None" for modes 2 and 3, "Unbound except as indicated in the Horizontal Commitments section" for mode 4</p>

For the following Sectors, Korea's obligations under Article XVI of the General Agreement on Trade in Services as set out in Korea's Schedule of Specific Commitments under the GATS(GATS/SC/48, GATS/SC/48/Suppl.1, GATS/SC/48/Suppl.1/Rev.1, GATS/SC/48/Suppl.2, GATS/SC/48/Suppl.3, and GATS/SC/48/Suppl.3/Rev.1) are improved as described.

Sector/Subsector	Market Access Improvements
<p>Environment consulting services (CPC 9409*)</p>	<p>Insert new commitments with “None” for modes 1, 2 and 3, and “Unbound except as indicated in the Horizontal Commitments section” for mode 4</p>
<p>Tourism and travel related services:</p> <p>Beverage serving services without entertainment Excluding rail and air transport related facilities in beverage serving services without entertainment</p> <p>Tour operator services</p> <p>Tourist Guides Services</p>	<p>Insert new commitments with “Unbound*” for mode 1, “None” for mode 2 and 3, and “Unbound except as indicated in the Horizontal Commitments section” for mode 4</p> <p>Insert new commitments with “None” for modes 1, 2 and 3, and “Unbound except as indicated in the Horizontal Commitments section” for mode 4</p> <p>Modify mode 3 from “Only travel agencies are allowed to supply tourist guide services” to “None”</p>
<p>Recreational, Cultural and Sporting Services</p> <p>Other - Game Services (CPC 964**)</p>	<p>Insert new commitments with "Unbound" for mode 1, "None" for modes 2 and 3, and "Unbound except as indicated in the Horizontal Commitments section" for mode 4</p>

ANNEX III

SCHEDULE OF KOREA

EXPLANATORY NOTE

1. The Schedule of Korea to this Annex sets out:
 - (a) headnotes that limit or clarify the commitments of Korea with respect to the obligations described in subparagraph (b)(i) through (v) and in subparagraph (c),
 - (b) in Section A, pursuant to Article 11.9 (Non-Conforming Measures), the existing measures of Korea that do not conform with some or all of the obligations imposed by:
 - (i) Article 11.2 (National Treatment);
 - (ii) Article 11.3 (Most-Favored-Nation Treatment);
 - (iii) Article 11.4 (Market Access for Financial Institutions);
 - (iv) Article 11.5 (Cross-Border Trade); or
 - (v) Article 11.8 (Senior Management and Boards of Directors), and
 - (c) in Section B, pursuant to Article 11.9 (Non-Conforming Measures), the specific sectors, subsectors, or activities for which Korea may maintain existing, or adopt new or more restrictive, measures that do not conform with the obligations imposed by Article 11.2 (National Treatment), 11.3 (Most-Favored-Nation Treatment), 11.4 (Market Access for Financial Institutions), 11.5 (Cross-Border Trade), or 11.8 (Senior Management and Boards of Directors).
2. Each entry in Section A sets out the following elements:
 - (a) **Sector** refers to the general sector for which the entry is made;
 - (b) **Subsector** refers to the specific sector for which the entry is made;
 - (c) **Obligations Concerned** specifies the article(s) referred to in paragraph 1 (b) that, pursuant to Article 11.9.1(a), do not apply to the non-conforming aspects of the law, regulation, or other measure, as set out in paragraph 4;
 - (d) **Measures** identify the laws, regulations, or other measures for which the entry is made. A measure cited in the **Measures** element:
 - (i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement; and

- (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and
 - (e) **Description** provides a general, non-binding description of the measure for which the entry is made.
- 3. Each entry in Section B sets out the following elements:
 - (a) **Sector** refers to the general sector for which the entry is made;
 - (b) **Subsector** refers to the specific sector for which the entry is made;
 - (c) **Obligations Concerned** specifies the article(s) referred to in paragraph 1(c) that, pursuant to Article 11.9.2, do not apply to the sectors, subsectors, or activities scheduled in the entry;
 - (d) **Description** sets out the scope of the sectors, subsectors, or activities covered by the entry.
- 4. For entries in Section A, in accordance with Article 11.9.1(a) (Non-Conforming Measures), and subject to Article 11.9.1(c), the articles of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the non-conforming aspects of the law, regulation, or other measure identified in the **Measures** element of that entry.
- 5. For entries in Section B, in accordance with Article 11.9.2 (Non-Conforming Measures), the articles of this Agreement specified in the **Obligations Concerned** element of an entry shall not apply to the sectors, subsectors, and activities identified in the **Description** element of that entry.
- 6. Where Korea maintains a measure that requires that a service supplier be a citizen, permanent resident, or resident of its territory as a condition to the supply of a service in its territory, a Schedule entry for that measure taken with respect to Article 11.2 (National Treatment), 11.3 (Most-Favored-Nation Treatment), 11.4 (Market Access for Financial Institutions), or 11.5 (Cross-Border Trade) shall operate as a Schedule entry with respect to Article 9.3 (National Treatment), 9.4 (Most-Favored-Nation Treatment), or 9.9 (Performance Requirements) to the extent of that measure.
- 7. Appendix III-1 lists certain measures that the Parties consider to be not inconsistent with Article 11.2 (National Treatment) or 11.4 (Market Access for Financial Institutions) or subject to Article 11.10.1 (Exceptions).
- 8. An entry in Annex I or Annex II specifying that Article 10.2 (National Treatment) shall not apply to the non-conforming aspects of a law, regulation, or other measure, shall not be construed as limiting a Party's obligation under Article 11.5.1 (Cross-Border Trade) to accord national treatment with respect to the supply of services specified in Annex 11-A (Cross-Border Trade) to cross-border financial service suppliers of the other Party.

HEADNOTES

1. Commitments in these subsectors under the Agreement are undertaken subject to the limitations and conditions set forth in these headnotes and in the Schedules below.
2. To clarify the commitment of Korea with respect to Article 11.4 (Market Access for Financial Institutions), juridical persons supplying financial services and constituted under the laws of Korea are subject to non-discriminatory limitations on juridical form.¹
3. The commitments of Korea under Articles 11.2 (National Treatment) and 11.4 (Market Access for Financial Institutions) are subject to the limitation that in order to establish or acquire a controlling interest in a financial institution in Korea, a foreign investor must own or control a financial institution that engages in supplying financial services within the same financial services subsector in its home country.
4. Korea limits its commitments under Article 11.9.1(c) (Non-Conforming Measures) with respect to Article 11.4 (Market Access for Financial Institutions) in the following manner: Article 11.9.1(c) shall apply only to non-conforming measures relating to 11.4.1(a) and not to those non-conforming measures relating to Article 11.4.1(b).²

¹ For example, partnerships and sole proprietorship are generally not acceptable juridical forms for depository financial institutions in Korea. This headnote is not itself intended to affect, or otherwise limit, a choice by a financial institution of the other Party between branches or subsidiaries.

² Article 11.3 (Most-Favored-Nation Treatment) shall not apply with regard to the limitation in the application of Article 11.9.1(c) described above in paragraph 4. This footnote does not apply to El Salvador and Panama.

Section A

1. Sector:	Financial Services
Subsector:	Insurance
Obligations Concerned:	Market Access for Financial Institutions (Article 11.4)
Level of Government:	Central
Measures:	<p><i>Insurance Business Act</i> (Law No. 13453, July 31, 2015), Articles 91 and 100</p> <p><i>Enforcement Decree of the Insurance Business Act</i> (Presidential Decree No. 27556, October 25, 2016), Article 40</p>
Description:	<p>Only two employees of a commercial bank, mutual saving bank, or an investment trader or investment broker may sell insurance products at any one time at a single location.</p> <p>For transparency purposes, Korea notes that it restricts the manner of sales of insurance products such as the number of windows in a single bank location devoted to the sale of insurance, limitations on the percentage of insurance sold by a bank that may be underwritten by a single insurer, the type of insurance products which may be sold by a bank, and unfair business practices such as compelling the purchase of insurance products in return for a loan.</p>

2. Sector:	Financial Services
Subsector:	Insurance
Obligations Concerned:	Cross-Border Trade (Article 11.5)
Level of Government:	Central
Measures:	<p><i>Guarantee of Automobile Accident Compensation Act</i> (Law No. 14450, December 20, 2016)</p> <p><i>Act on the Indemnification for Fire-Caused Loss and the Purchase of Insurance Policies</i> (Law No. 12844, November 19, 2014)</p> <p><i>High-Pressure Gas Safety Control Act</i> (Law No. 14079, March 22, 2016)</p> <p><i>Safety Control and Business of Liquefied Petroleum Gas Act</i> (Law No. 13738, January 6, 2016)</p> <p><i>Urban Gas Business Act</i> (Law No. 14310, December 2, 2016)</p> <p><i>Seafarers Act</i> (Law No. 11024, August 4, 2011)</p> <p><i>Installation and Utilization of Sports Facilities Act</i> (Law No. 13976, February 3, 2016)</p> <p><i>Excursion Ship and Ferry Business Act</i> (Law No. 13751, January 7, 2016)</p> <p><i>Elevator Facilities Safety Management Act</i> (Law No. 13921, January 27, 2016)</p> <p><i>Water-Related Leisure Activities Safety Act</i> (Law No. 13754, January 7, 2016)</p> <p><i>Juvenile Activity Promotion Act</i> (Law No. 14068, March 2, 2016)</p> <p><i>Compensation for Oil Pollution Damage Guarantee Act</i> (Law No. 12829, October 15, 2014)</p> <p><i>Air Transport Business Promotion Act</i> (Law No. 12655, May 21, 2014)</p> <p><i>Road Traffic Act</i> (Law No. 14356, December 2, 2016)</p> <p><i>Wildlife Protection and Management Act</i> (Law No. 13882, January 27, 2016)</p> <p><i>Trucking Transport Business Act</i> (Law No. 13694, December 29, 2015)</p>

	<p><i>Industrial Accident Compensation Insurance Act</i> (Law No. 13323, May 18, 2015)</p> <p><i>Construction Technology Promotion Act</i> (Law No. 13805, January 19, 2016)</p> <p><i>Nuclear Damage Compensation Act</i> (Law No. 13543, December 1, 2015)</p> <p><i>Framework Act on Logistics Policies</i> (Law No. 13374, June 22, 2015)</p> <p><i>Social Welfare Services Act</i> (Law No. 14325, December 2, 2016)</p> <p><i>Fishing Management and Promotion Act</i> (Law No. 14240, May 29, 2016)</p> <p><i>Electronic Financial Transactions Act</i> (Law No. 13929, January 27, 2016)</p> <p><i>Digital Signature Act</i> (Law No. 12762, October 15, 2014)</p> <p><i>Attorney-at-Law Act</i> (Law No. 14056, March 2, 2016)</p> <p><i>Act on the Establishment of Safe Laboratory Environment</i> (Law No. 14079, March 22, 2016)</p> <p><i>Act on the Establishment and Operation of Private Teaching Institutes and Extracurricular Lessons</i> (Law No. 14403, December 20, 2016)</p> <p><i>Safety Management Act on Amusement Facilities for Children</i> (Law No. 13750, January 7, 2016)</p> <p><i>Marriage Brokers Business Management Act</i> (Law No. 14441, December 20, 2016)</p> <p><i>Licensed Real Estate Agents Act</i> (Law No. 14334, December 2, 2016)</p> <p><i>Certified Public Accountant Act</i> (Law No. 14119, March 29, 2016)</p> <p><i>Tourism Promotion Act</i> (Law No. 13958, February 3, 2016)</p> <p><i>Tramway Transportation Act</i> (Law No. 14088, March 22, 2016)</p> <p><i>Enforcement Decree of the Road Traffic Act</i> (Presidential Decree No. 27616, November 29, 2016)</p> <p><i>Act on Door-To-Door Sales, etc.</i> (Law No. 14138, March 29, 2016)</p>
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<p><i>Act on the Public Announcement of Real Estate</i> (Law No. 13796, January 19, 2016)</p> <p><i>Certified Tax Accountant Act</i> (Law No. 13796, January 19, 2016)</p> <p><i>Engineering Industry Promotion Act</i> (Law No. 13852, January 27, 2016)</p> <p><i>Act on Foreign Workers' Employment, etc.</i> (Law No. 13908, January 27, 2016)</p> <p><i>Act on Compensation for Damage Caused by Space Objects</i> (Law No. 11690, March 23, 2013)</p> <p><i>Aerospace Industry Development Promotion Act</i> (Law No. 13097, January 28, 2015)</p> <p><i>Rules on the Designation and Control of Recreational Fishing Sites</i> (Ordinance of the Ministry of Oceans and Fisheries No. 192, June 23, 2016)</p> <p><i>Enforcement Decree of the Certification of Seal Imprint Act</i> (Presidential decree No. 27304, July 5, 2016)</p> <p><i>Standing Timber Act</i> (Law No. 11303, February 10, 2012)</p> <p><i>Framework Act on Electronic Documents and Transactions</i> (Law No. 13768, January 19, 2016)</p> <p><i>Act on the Consumer Protection in Electronic Commerce, etc.</i> (Law No. 11841, May 28, 2013)</p> <p><i>Act on Promotion of Information and Communications Network Utilization and Information Protection, etc.</i> (Law No. 14080, March 22, 2016)</p> <p><i>Act on External Audit of Stock Companies</i> (Law No. 14242, May 29, 2016)</p> <p><i>Housing Act</i> (Law No. 14344, December 2, 2016)</p> <p><i>Collective Housing Management Act</i> (Law No. 14093, March 22, 2016)</p> <p><i>Aviation Act</i> (Law No. 14114, March 29, 2016)</p> <p><i>Marine Transportation Act</i> (Law No. 14117, March 29, 2016)</p> <p><i>Special Act on the Safety Control of Publicly Used Establishments</i> (Law No. 13914, January 27, 2016)</p>
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Description:	<p>In determining whether a natural person resident in Korea or juridical persons established in Korea has satisfied a legal obligation to purchase “compulsory” insurance services not listed in Annex 11-A, any such service supplied in the territory of a foreign country to such person is not considered.</p> <p>However services supplied outside the territory of Korea may be considered in satisfaction of the legal obligation if the required insurance cannot be purchased from an insurer established in Korea.</p>
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3. Sector:	Financial Services
Subsector:	Banking and other financial services (excluding insurance)
Obligations Concerned:	National Treatment (Article 11.2)
Level of Government:	Central
Measures:	<i>Banking Act</i> (Law No. 14242, May 29, 2016) <i>Financial Holding Company Act</i> (Law No. 13453, July 31, 2015)
Description:	<p>1. A financial institution constituted under the laws of another country may own more than 10 percent of the shares of a commercial bank or bank holding company constituted under the laws of Korea only if that institution is an “internationally recognized financial institution³.”</p> <p>2. For purposes of transparency:</p> <ul style="list-style-type: none"> (a) the Financial Services Commission applies additional criteria for approval that are not inconsistent with this Agreement to approval of ownership by an internationally recognized financial institution as described in paragraph 1; (b) a natural person may not own more than 10 percent of the shares of a commercial bank or bank holding company constituted under the laws of Korea; (c) a corporate entity other than a financial institution, the main business of which is not financial services, may not own more than 4 percent of the shares of a commercial bank or bank holding company constituted under the laws of Korea. However, the ownership percentage can be increased to 10 percent if the corporate entity waives its ability to exercise voting rights relating to the shares in excess of 4 percent; (d) a corporate entity or a private equity fund invested by a corporate entity which is the largest stockholder of the relevant financial institution or participates in the management of the financial institution shall obtain approval of the Financial Services Commission when it intends to hold more than 10 percent of the shares of a commercial bank or bank holding company constituted under the laws of Korea.

³ An “internationally recognized financial institution” includes any financial institution that has been rated by an international rating organization at a level acceptable to the relevant Korean regulator or a financial institution that has demonstrated by alternative means acceptable to the relevant Korean regulator that it has an equivalent status.

4. Sector:	Financial Services
Subsector:	Banking and other financial services (excluding insurance)
Obligations Concerned:	National Treatment (Article 11.2)
Level of Government:	Central
Measures:	<p><i>Banking Act</i> (Law No. 14242, May 29, 2016), Article 58</p> <p><i>Enforcement Decree of the Banking Act</i> (Presidential Decree No. 27205, May 31, 2016), Article 24-9 and Addenda</p> <p><i>Regulation on Supervision of Banking Business</i> (Notice of the Financial Services Commission No. 2016-45, December 20, 2016), Articles 5-4 and 11</p>
Description:	Each branch location in Korea of a bank constituted under the laws of another country requires a separate license. A branch of a banking subsidiary, including one owned or controlled by investors of another country does not require such a license.

5. Sector:	Financial Services
Subsector:	Banking and other financial services (excluding insurance)
Obligations Concerned:	Market Access for Financial Institutions (Article 11.4)
Level of Government:	Central
Measures:	<i>Financial Investment Services and Capital Markets Act</i> (Law No. 14458, December 20, 2016), Articles 78, 373, 379 and 386
Description:	Only the Korea Exchange and any other alternative trading systems licensed under the <i>Financial Investment Services and Capital Markets Act</i> of Korea may operate a securities or derivatives market in Korea.

6. Sector:	Financial Services
Subsector:	Banking and other financial services (excluding insurance)
Obligations Concerned:	Market Access for Financial Institutions (Article 11.4)
Level of Government:	Central
Measures:	<i>Financial Investment Services and Capital Markets Act</i> (Law No. 14458, December 20, 2016), Articles 166 and 294 to 323
Description:	Only the Korea Securities Depository may serve as the depository for listed and unlisted securities issued in Korea or as the intermediary for transfer of those securities between accounts of depositors in Korea.

7. Sector:	Financial Services
Subsector:	Banking and other financial services (excluding insurance)
Obligations Concerned:	Market Access for Financial Institutions (Article 11.4)
Level of Government:	Central
Measures:	<i>Financial Investment Services and Capital Markets Act</i> (Law No. 14458, December 20, 2016), Articles 323-2, 323-3, 323-10 and 378
Description:	<p>Only the Korea Securities Depository and the Korea Exchange may perform clearing and settlement of securities and derivatives listed or traded on the Korea Exchange.</p> <p>Only central counter parties licensed under the <i>Financial Investment Services and Capital Markets Act</i> of Korea may perform clearing and settlement of financial investment services including securities and derivatives.</p>

8. Sector:	Financial Services
Subsector:	Banking and other financial services (excluding insurance)
Obligations Concerned:	Cross-Border Trade (Article 11.5)
Level of Government:	Central
Measures:	<i>Financial Investment Services and Capital Markets Act</i> (Law No. 14458, December 20, 2016), Article 166 <i>Enforcement Decree of the Financial Investment Services and Capital Markets Act</i> (Presidential Decree No. 27556, October 25, 2016), Article 184
Description:	A non-professional investor (including some professional investors ⁴) shall make transactions through an investment broker licensed in Korea when he/she intends to trade securities denominated in foreign currencies and exchange-traded derivatives on foreign securities markets or foreign derivatives markets.

⁴ Institutional investors by Article 1-2 of the *Foreign Exchange Transaction Regulation* (Notification of the Ministry of Strategy and Finance No. 2009-2, February 3, 2009) are excluded.

9. Sector:	Financial Services
Subsector:	Banking and other financial services (excluding insurance)
Obligations Concerned:	National Treatment (Article 11.2)
Level of Government:	Central
Measures:	<p><i>Banking Act</i> (Law No. 14242, May 29, 2016), Articles 62 and 63</p> <p><i>Enforcement Decree of the Banking Act</i> (Presidential Decree No. 27205, May 31, 2016), Articles 25 and 26</p> <p><i>Financial Investment Services and Capital Markets Act</i> (Law No. 14458, December 20, 2016), Article 65</p> <p><i>Enforcement Decree of the Financial Investment Services and Capital Markets Act</i> (Presidential Decree No. 27556, October 25, 2016), Article 65</p>
Description:	<p>A branch of a bank in Korea constituted under the laws of another country must bring and maintain operating funds within Korea, which shall be used for purposes of determining the amount of funds to be raised or loans to be extended by such local branch.</p> <p>A branch of a financial investment business entity in Korea constituted under the laws of another country must bring and maintain operating funds within Korea, which shall be used for purposes of managing risks arising from the business conducted by such local branch.</p> <p>For purposes of the <i>Banking Act</i> and the <i>Financial Investment Services and Capital Markets Act</i>, such a branch is considered a separate legal entity from the bank or the financial investment business entity constituted under the laws of another country.</p>

10. Sector:	Financial Services
Subsector:	Banking and other financial services (excluding insurance)
Obligations Concerned:	Market Access for Financial Institutions (Article 11.4)
Level of Government:	Central
Measures:	<p><i>Credit Unions Act</i> (Law No. 14457, December 20, 2016), Article 7</p> <p><i>Mutual Savings Banks Act</i> (Law No. 13453, July 31, 2015), Article 6</p> <p><i>Specialized Credit Finance Business Act</i> (Law No. 14127, March 29, 2016), Article 5</p> <p><i>Financial Investment Services and Capital Markets Act</i> (Law No. 12947, December 30, 2014), Article 355</p> <p><i>Credit Information Use and Protection Act</i> (Law No. 13216, March 11, 2015), Article 5</p> <p><i>Foreign Exchange Transactions Act</i> (Law No.14047, March 2, 2016), Article 9</p> <p><i>Financial Investment Services and Capital Markets Act</i> (Law No. 12947, December 30, 2014), Articles 254, 258, and 263</p>
Description:	<p>The following types of business may not be conducted by a branch of a financial institution constituted under the laws of another country:</p> <ul style="list-style-type: none"> (a) credit unions; (b) mutual savings banks; (c) specialized credit financial business companies; (d) foreign and won currency capital brokerage firms; (e) credit information companies; (f) general fund administration firms; (g) collective investment vehicle appraisal companies; and (h) bond appraisal companies.

11. Sector:	Financial Services
Subsector:	Banking and other financial services (excluding insurance)
Obligations Concerned:	Market Access for Financial Institutions (Article 11.4)
Level of Government:	Central
Measures:	<i>Electronic Financial Transactions Act</i> (Law No. 14132, March 29, 2016), Article 30
Description:	A non-financial institution that seeks to offer certain electronic financial services in Korea may establish only as a subsidiary.

12. Sector:	Financial Services
Subsector:	Banking and other financial services (excluding insurance)
Obligations Concerned:	National Treatment (Article 11.2)
Level of Government:	Central
Measures:	<p>The <i>Korea Development Bank Act</i> (Law No. 14122, March 29, 2016)</p> <p>The <i>Industrial Bank of Korea Act</i> (Law No. 13453, July 31, 2015)</p> <p>The <i>Korea Housing Finance Corporation Act</i> (Law No. 14134, March 29, 2016)</p> <p>The <i>National Federation of Agricultural Cooperatives Act</i> (Law No. 14481, December 27, 2016)</p> <p>The <i>National Federation of Fisheries Cooperatives Act</i> (Law No. 14242, May 29, 2016)</p>
Description:	<p>Korea may grant:</p> <ul style="list-style-type: none"> (a) to one or more of the following financial institutions (collectively, Government-Sponsored Institutions or GSIs): <ul style="list-style-type: none"> (i) the Korea Development Bank; (ii) the Industrial Bank of Korea; (iii) the Korea Housing Finance Corporation; (iv) the National Agricultural Bank; and (v) the National Federation of Fisheries Cooperatives (b) special treatment, including but not limited to the following: <ul style="list-style-type: none"> (i) guarantees of loans to or bonds issued by the GSIs; (ii) permission to issue more bonds per capital than similarly situated non-GSIs; (iii) reimbursement of losses incurred by GSIs; or (iv) exemption from public assets and certain taxes on capital, surplus, profit, or assets.

13. Sector:	Financial Services
Subsector:	Banking and other financial services (excluding insurance)
Obligations Concerned:	Market Access for Financial Institutions (Article 11.4)
Level of Government:	Central
Measures:	<i>Foreign Exchange Transactions Act</i> (Law No. 14047, March 2, 2016), Article 9
Description:	Interbank Brokerage of KRW (Korean won) spot transactions is limited to the two existing brokerage companies in the business.

Section B

14. Sector:	Financial Services
Subsector:	Insurance
Obligations Concerned:	Cross-Border Trade (Article 11.5)
Level of Government:	Central
Measures:	None
Description:	<p>Korea reserves the right not to consider any "compulsory" third-party insurance service supplied in the territory of a foreign country to a natural person in Korea or juridical person established therein, in determining whether such natural or juridical person has satisfied a legal obligation to purchase such "compulsory" third party insurance service not listed in Annex 11-A.</p> <p>However services supplied outside the territory of Korea may be considered in satisfaction of the legal obligation if the required insurance cannot be purchased from an insurer established in Korea.</p>

15. Sector:	Financial Services
Subsector:	Banking and other financial services (excluding insurance)
Obligations Concerned:	National Treatment (Article 11.2)
Level of Government:	Central
Measures:	None
Description:	Korea reserves the right to adopt or/and maintain any measure with respect to the guarantee by government of government-owned or government-controlled entities that supply financial services, including continued guarantee or time-limited additional guarantee of the obligations and liabilities of these entities related to their privatization.

16. Sector:	Financial Services
Subsector:	Banking and other financial services (excluding insurance)
Obligations Concerned:	National Treatment (Article 11.2)
Level of Government:	Central
Measures:	<i>Financial Investment Services and Capital Markets Act</i> (Law No. 12947, December 30, 2014)
Description:	Korea reserves the right to limit ownership by foreign investors of the Korea Exchange and the Korea Securities Depository. In the event of public offering of shares of the Korea Exchange or the Korea Securities Depository, Korea reserves the right to limit shareholding by foreign persons in the relevant institution, provided that Korea shall ensure that (1) any shareholding interests held by foreign persons at the time of the public offering shall be preserved, and (2) following the public offering, the Korea Exchange or Korea Securities Depository shall assure access for financial institutions of the other party on the terms that are no less favorable than financial institutions of Korea in like circumstances.

17. Sector:	Financial Services
Subsector:	Banking and other financial services (excluding insurance)
Obligations Concerned:	Most-Favored-Nation Treatment (Article 11.3) Market Access for Financial Institutions (Article 11.4)
Level of Government:	Central
Measures:	<i>Korea Housing Finance Corporation Act</i> (Law No. 14134, March 29, 2016) <i>Housing Act</i> (Law No. 13805, January 19, 2016)
Description:	Korea reserves the right to adopt or maintain any measure with respect to housing finance programs. For purposes of transparency, Korea may limit the number of financial institutions designated to hold housing accounts, such as the National Housing Subscription Deposit Accounts.

APPENDIX III-1

CERTAIN MEASURES NOT INCONSISTENT WITH ARTICLE 11.2 OR 11.4 OR SUBJECT TO 11.10.1

The following measures are not inconsistent with Article 11.4 (Market Access for Financial Institutions). Any revision, amendment or modification of the following measures or related laws will not be construed to be inconsistent with Articles 11.4 to the extent that it does not conflict with the spirit of the original measure:

- (1) An insurance company constituted in Korea may engage only in activities permitted by the relevant laws. (Articles 10, 11, 11-2 and 11-3 of the *Insurance Business Act* and Articles 15 and 16 of the *Enforcement Decree of the Insurance Business Act*);
- (2) Residents of Korea are not permitted to settle payment in KRW (Korean won) for cross-border financial services supplied to them by residents of foreign countries. (Articles 5-11 and 7-8 to 7-10 of the *Foreign Exchange Transaction Regulation*);
- (3) Banks and mutual savings banks in Korea are required to extend loans to small- or medium-sized companies. (Article 2 of the *Bank of Korea's Regulations on Credit Extension*; and Article 11 of the *Mutual Savings Bank Act* and Article 8-2 of the *Enforcement Decree of the Mutual Savings Bank Act*);
- (4) The overall net open position of foreign exchange banks, measured by the sum of the net short position or the sum of the net long positions, whichever is greater (short-hand method), is limited to 50 percent of the total equity capital at the end of the previous month (Article 11-2 of the *Foreign Exchange Transaction Act*; and Article 2-9-2 of the *Foreign Exchange Transaction Regulation*);
- (5) Securities credit extensions are subject to restrictions on the maximum credit amount and use of proceeds. An investment trader or investment broker is only permitted to extend credit for purpose related to the sale and purchase of securities. (Article 72 of the *Financial Investment Services and Capital Markets Act*; Article 69 of the *Enforcement Decree of the Financial Investment Services and Capital Markets Act*);
- (6) The value of lending to an individual credit card holder may be capped. (Article 24 of the *Specialized Credit Financing Business Act*);
- (7) A bank, financial investment business entity or other financial institution constituted in Korea may only engage in activities permitted by the relevant laws. (Articles 27, 27-2 and 28 of the *Banking Act*; and Articles 40 and 41 of the *Financial Investment Services and Capital Markets Act* and Articles 43 and 44 of the *Enforcement Decree of the Financial Investment Services and Capital Markets Act*);

- (8) A financial institution is prohibited from acquiring real estate for non-business purpose. (Article 38 of the *Banking Act*, Article 105 of the *Insurance Business Act*);
- (9) Non-resident of Korea may convert foreign currency into KRW (Korean won) only for actual use in Korea. (Articles 7-8 to 7-10 and Articles 7-36 to 7-39 of the *Foreign Exchange Transaction Regulations*);
- (10) Korea may restrict deposit interest rates, loan interest rates, other interest rates, maturity of deposit and related fees. (Article 30 of the *Banking Act*, the *Regulation on Financial Institutions' Loans and Deposit Rates, etc.*, Article 8, 11 and Article 15 of *Act on Registration of Credit Business, etc. and Protection of Finance Users*, and Article 5 and Article 9 of the *Enforcement Decree of the Act on Registration of Credit Business, etc. and Protection of Finance Users*).

The following measures fall within Article 11.10.1 (Exceptions) and that, therefore, Article 11.2 (National Treatment) does not prevent Korea from maintaining them. Any revision, amendment or modification of the following measures or related laws will also fall within the ambit of Article 11.10.1, to the extent that it does not conflict with the spirit of the original measure:

- (1) The operating fund of a branch of a foreign insurance company will be considered as capital and the head office's capital will not be taken into consideration for purposes of determining the amount of funds to be raised or loans to be extended by such local branch (Article 9-3 of the *Insurance Business Act* and Article 14 of the *Enforcement Decree of the Insurance Business Act*);
- (2) A branch in Korea of a foreign insurance company must maintain in the territory of Korea assets equal to the aggregate of the reserve for performance of liability and the reserve for emergency relating to the insurance contracts executed in Korea (Article 75 of the *Insurance Business Act* and Article 25-2 of the *Enforcement Decree of the Insurance Business Act*).

Annex I

SCHEDULE OF COSTA RICA

EXPLANATORY NOTE

1. The Schedule of Costa Rica to this Annex sets out, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), Costa Rica's existing measures that are not subject to some or all of the obligations imposed by:

- (a) Articles 9.3 (National Treatment) or 10.2 (National Treatment);
- (b) Articles 9.4 (Most-Favored-Nation Treatment) or 10.3 (Most-Favored-Nation Treatment);
- (c) Article 10.5 (Local Presence);
- (d) Article 9.9 (Performance Requirements);
- (e) Article 9.10 (Senior Management and Boards of Directors); or
- (f) Article 10.4 (Market Access).

2. Each Schedule entry sets out the following elements:

- (a) **Sector** refers to the sector for which the entry is made;
- (b) **Obligations Concerned** specifies the obligation(s) referred to in paragraph 1 that, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), do not apply to the listed measure(s) pursuant to paragraph 3;
- (c) **Level of Government** indicates the level of government maintaining the listed measure(s);
- (d) **Measures** identifies the laws, regulations, or other measures for which the entry is made. A measure cited in the **Measures** element:
 - (i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement, and
 - (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and
- (e) **Description** sets out commitments, if any, for liberalization on the date of entry into force of the Agreement, and the remaining non-conforming aspects of the existing measures for which the entry is made.

3. In the interpretation of a Schedule entry, all elements of the entry shall be considered. An entry shall be interpreted in light of the relevant provisions of the Chapters against which the entry is made. To the extent that:

- (a) the **Measures** element is qualified by a liberalization commitment from the **Description** element, the **Measures** element as so qualified shall prevail over all other elements; and
- (b) the **Measures** element is not so qualified, the **Measures** element shall prevail over all other elements, unless any discrepancy between the **Measures** element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the **Measures** element should prevail, in which case the other elements shall prevail to the extent of that discrepancy.

4. In accordance with Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), the articles of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the law, regulation, or other measure identified in the **Measures** element of that entry.

5. Where Costa Rica maintains a measure that requires that a service provider be a citizen, permanent resident, or resident of its territory as a condition to the provision of a service in its territory, a Schedule entry for that measure taken with respect to Article 10.2 (National Treatment), 10.3 (Most-Favored-Nation Treatment), or 10.5 (Local Presence) shall operate as a Schedule entry with respect to Article 9.3 (National Treatment), 9.4 (Most-Favored-Nation Treatment), or 9.9 (Performance Requirements) to the extent of that measure.

6. For greater certainty, Article 10.4 (Market Access) refers to non-discriminatory measures.

7. The listing of a measure in this Annex is without prejudice to a future claim that Annex II may apply to the measure or some application of the measure.

8. The extraction of natural resources (including mining and hydrocarbons), electricity generation, refining of crude oil and its derivatives, hunting, forestry, logging, and fishing shall not be considered as services for the purposes of this Agreement.

1. Sector:	All sectors
Obligations Concerned:	Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p>Law No. 3284 of 30 April 1964 – Commercial Code (<i>Código de Comercio</i>) – Article 226.</p> <p>Law No. 218 of 08 August 1939 – Law of Associations (<i>Ley de Asociaciones</i>) – Article 16.</p> <p>Executive Decree No. 29496– J of 17 April 2001 – Regulation to the Law of Associations (<i>Reglamento a la Ley de Asociaciones</i>) – Article 34.</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>The associations located abroad that would like to act in Costa Rica and the foreign juridical persons that have or want to open branches in the territory of Costa Rica, are obliged to constitute and maintain in the country a power of attorney for the branch's business.</p>

2. Sector:	All sectors
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p>Law No. 6043 of 02 March 1977 – Law on the Maritime Terrestrial Zone (<i>Ley sobre la Zona Marítimo Terrestre</i>) – Articles 9, 10, 11, 12 and 31, and Chapters 3 and 6.</p> <p>Law No. 2825 of 14 October 1961 – Law of Lands and Colonization (<i>Ley de Tierras y Colonización (ITCO INDER)</i>) – Chapter 2.</p> <p>Executive Decree No. 39688 of 22 April 2016 – <i>Regulation to the granting of concessions in border strips (Reglamento al otorgamiento de concesiones en franjas fronterizas)</i> – Titles 1 and 2.</p> <p>Law No. 9221 of 27 March 2014 – Framework Law for the Declaration of Costal Urban Zone and its Regime of Territorial Use and Exploitation (<i>Ley marco para la declaratoria de zona urbana litoral y su régimen de uso y aprovechamiento territorial</i>)– Articles 1, 2 and Chapter 2.</p>
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>A concession is required to perform any type of development or activity in the maritime-terrestrial zone, as defined in the Costa Rican legislation.¹</p> <p>A concession in the maritime terrestrial zone shall not be granted to or held by: (a) foreign nationals that have not resided in the country for at least five years; (b) enterprises with bearer shares; (c) enterprises domiciled abroad; (d) enterprises incorporated in Costa Rica solely by foreign nationals; or (e) enterprises where more than fifty percent of the capital shares or stocks are owned by foreigners.</p> <p>Within the maritime-terrestrial zone, no concession may be granted within the first fifty meters counted from the high tide line nor in the area comprised between the high tide line and the low tide line.</p> <p>The entities or its partners that have concessions in the maritime terrestrial zone shall not yield or transfer quotas or shares to foreigners.</p>

¹ The maritime-terrestrial zone is the 200-meter strip located along the entire length of the Atlantic and Pacific coast lines of Costa Rica, measured horizontally from the ordinary high tide line. The maritime-terrestrial zone also covers all islands located within the Costa Rican territorial waters.

	<p>Only Costa Rican natural or juridical persons that may have concessions shall intervene in touristic developments in the maritime-terrestrial zone or with access to it. Likewise, foreign entities shall intervene as long as they are tourism enterprises, whose development capital belongs in more than 50 percent to Costa Ricans.</p> <p>A concession may also be required to perform any type of development or activity in coastal urban zones, as defined in the Costa Rican legislation.² A concession in a coastal urban zone is subject to an urban regulatory plan and the conditions in Law No. 9221. Economic needs tests may apply and priority will be given to concessionaires that already had a concession before the coastal urban zone was declared as such and to occupants on a precarious basis (<i>ocupantes a título precario</i>).</p> <p>A concession in the urban coastal zone shall not be granted to or held by: (a) foreign nationals that have not resided in the country for at least five years; (b) foreign nationals with an irregular migratory status; (c) enterprises domiciled abroad; or (d) enterprises where more than fifty percent of the capital shares or stocks are owned by foreigners. This percentage shall be maintained throughout the period of the concession. Enterprises that hold concessions in coastal urban zones shall report any changes in the composition of their equity.</p> <p>Excluding land that is under private domain and has legitimate title, all other land within the 2000 meters-wide zone which is alongside Costa Rica's borders with Nicaragua and Panama is inalienable and cannot be acquired by <i>denuncio</i> or possession. In case of natural persons, a foreign national must have permanent resident status in Costa Rica, and prove it through a certification issued by the General Directorate of Migration and Alien Affairs, to obtain a concession in these lands. A juridical person shall be domiciled in Costa Rica to obtain a concession in these lands. Juridical persons, whose shares, stocks or capital belongs to foreign nationals in more than 50% may not obtain a concession. Juridical persons whose members are more than 50% foreigners may not obtain a concession. In case of juridical persons whose capital is owned by foreign nationals, they shall demonstrate that these natural persons have permanent resident status in Costa Rica, and prove it through a certification issued by the General Directorate of Migration and Alien Affairs.</p>
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² A coastal urban zone is a territory in the coast, also considered as an urban area, and previously declared as coastal urban area by the competent authorities.

3. Sector:	All sectors
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	Law No. 7762 of 14 April 1998 – General Law for the Concession of Public Works with Public Services (<i>Ley General de Concesión de Obras Públicas con Servicios Públicos</i>) – Chapter 4.
Description:	<u>Investment and Cross-Border Trade in Services</u> For concessions of public works contracts and the concessions of public works with public services contracts defined in accordance with the Costa Rican legislation, in case of a tie in the selection parameters in conformity with the notice rules, the Costa Rican tenderer shall be awarded the contract over the foreigner. The adjudicatory stays obliged to constitute a national anonymous society (<i>sociedad anónima</i>) with which the concession's contract shall be done. Also, it shall be jointly responsible with this anonymous society.

4. Sector:	Professional Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favoured-Nation Treatment (Articles 9.4 and 10.3) Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p>Law No. 7221 of 06 April 1991 – Organic Law of the Professional Association of Agricultural Engineers (<i>Ley Orgánica del Colegio de Ingenieros Agrónomos</i>) – Articles 3, 4, 5, 6, 8, 9, 10, 15, 16, 18, 19, 20, 22, 23, 24, 25 and 47.</p> <p>Executive Decree No. 22688-MAG-MIRENEM of 22 November 1993 – General Regulation on the Organic Law of the Professional Association of Agricultural Engineers of Costa Rica (<i>Reglamento General a la Ley Orgánica del Colegio de Ingenieros Agrónomos de Costa Rica</i>) – Articles 6, 7, 9, 30, 31, 35, 36, 37 and 38.</p> <p>Executive Decree No. 29410– MAG of 02 March 2001 – Regulation of the Registry of Appraisers-Surveyors of the Professional Association of Agricultural Engineers (<i>Reglamento de Registro de Peritos-Tasadores del Colegio de Ingenieros Agrónomos</i>) – Articles 6, 20 and 22.</p> <p>Law No. 5230 of 02 July 1973 – Organic Law of the Professional Association of Geologists (<i>Ley Orgánica del Colegio de Geólogos</i>) – Article 3, 9, 10 and 11.</p> <p>Executive Decree No. 6419– MEIC of 18 October 1976 – Regulations of the Professional Association of Geologists of Costa Rica (<i>Reglamento del Colegio de Geólogos de Costa Rica</i>) – Articles 4, 5 and 37.</p> <p>Law No. 15 of 29 October 1941 – Organic Law of the Professional Association of Pharmacists (<i>Ley Orgánica del Colegio de Farmacéuticos</i>) – Articles 2, 9, 10 and 11.</p> <p>Executive Decree No. 3503-S of 06 February 1974 – General Organic Regulation or Internal Regulation of the Professional Association of Pharmacists of Costa Rica – (<i>Reglamento General Orgánico o Reglamento Interno del Colegio de Farmacéuticos de Costa Rica</i>) – Articles 2 and 6.</p> <p>Regulation of Pharmaceutical Specialties of the Professional Association of Pharmacists of Costa Rica (<i>Reglamento de Especialidades Farmacéuticas del Colegio de Farmacéuticos de Costa Rica</i>) of 27 October 2010 – Articles 4, 6, 9, 17 and 18.</p>

	<p>Law No. 5784 of 19 August 1975 – Organic Law of the Professional Association of Dental Surgeons of Costa Rica (<i>Ley Orgánica del Colegio de Cirujanos Dentistas de Costa Rica</i>) – Articles 2, 5, 6, 9, 10, 14 and 15.</p> <p>Law No. 3663 of 10 January 1966 – Organic Law of the Federated Professional Association of Engineers and Architects (<i>Ley Orgánica del Colegio Federado de Ingenieros y Arquitectos</i>) – Articles 5, 9, 11, 13, 14 and 52.</p> <p>Executive Decree No. 3414-T of 03 December 1973 – General Internal Regulation of the Federated Professional Association of Engineers and Architects (<i>Reglamento Interior General del Colegio Federado de Ingenieros y Arquitectos</i>) – Articles 1, 3, 7, 9, 37 bis, 54, 55 and 60.</p> <p>Special Regulation of Incorporation to the Federated Professional Association of Engineers and Architects (<i>Reglamento Especial de Incorporación al Colegio Federado de Ingenieros y Arquitectos</i>) of 07 March 2005 – Articles 7 and 8.</p> <p>Law No. 1038 of 19 August 1947 – Law of Establishment of the Professional Association of Public Accountants (<i>Ley de Creación del Colegio de Contadores Públicos</i>) – Articles 3, 4, 12 and 15.</p> <p>Executive Decree No. 13606-E of 05 May 1982 – Regulation of the Professional Association of Public Accountants of Costa Rica (<i>Reglamento del Colegio de Contadores Públicos de Costa Rica</i>) – Articles 4, 5, 8, 10 and 30.</p> <p>Regulation No. 9 of 25 May 2010 – Regulation of the Process and Requirements for Incorporation to the Professional Association of Public Accountants of Costa Rica (<i>Reglamento del Trámite y Requisitos de Incorporación al Colegio de Contadores Públicos de Costa Rica</i>) – Article 3.</p> <p>Law No. 3455 of 14 November 1964 – Law of the Professional Association of Veterinary Physicians (<i>Ley del Colegio de Médicos Veterinarios</i>) – Articles 2, 4, 5, 7 and 27.</p> <p>Executive Decree No. 19184-MAG of 10 July 1989 – Regulation on the Organic Law of the Professional Association of Veterinary Physicians (<i>Reglamento a la Ley Orgánica del Colegio de Médicos Veterinarios</i>) – Articles 6, 7, 10, 11, 19 and 24.</p> <p>Law No. 2343 of 04 May 1959 – Organic Law of the Professional Association of Nurses of Costa Rica (<i>Ley Orgánica del Colegio de Enfermeras de Costa Rica</i>) – Articles 2, 22, 23, 24 and 28.</p>
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	<p>Executive Decree No. 37286 of 19 April 2012 – Regulation to the Organic Law of the Professional Association of Nurses of Costa Rica (<i>Reglamento a la Ley Orgánica del Colegio de Enfermeras de Costa Rica</i>) – Articles 1, 6, 7, 12, 13, 155 and 158.</p> <p>Regulation No. 2044 of 07 July 2011 – Regulation for the Incorporation to the Professional Association of Nurses of Costa Rica (<i>Reglamento de Incorporación del Colegio de Enfermeras y Enfermeros de Costa Rica</i>) – Article 11.</p> <p>Law No. 7764 of 17 April 1998 – Public Notary Code (<i>Código Notarial</i>) – Articles 3 and 10.</p> <p>Law No. 13 of 28 October 1941 – Organic Law of the Professional Association of Lawyers (<i>Ley Orgánica del Colegio de Abogados y Abogadas de Costa Rica</i>) – Articles 2, 6, 7, 8 and 18.</p> <p>Executive Decree No. 20 of 17 July 1942 – Internal Regulation of the Professional Association of Lawyers (<i>Reglamento Interior del Colegio de Abogados</i>) – Article 1.</p> <p>Agreement No. 2008-45-034 of 09 December 2008 – Manual of Incorporation of Lawyers to the Professional Association of Lawyers (<i>Manual de Incorporación de los Licenciados en Derecho al Colegio de Abogados</i>) – Articles 2, 7 and 8.</p> <p>Law No. 1269 of 02 March 1951 – Organic Law of the Professional Association of Private Accountants (<i>Ley Orgánica del Colegio de Contadores Privados de Costa Rica</i>) – Articles 2 and 4.</p> <p>Executive Decree No. 3022 of 21 May 1973 – Regulation to the Organic Law Professional Association of Private Accountants of Costa Rica (<i>Reglamento de la Ley Orgánica del Colegio de Contadores Privados de Costa Rica</i>) – Articles 5 and 39.</p> <p>Regulation No. 90-1 of 18 May 2004 – Regulation for the process and requirements of incorporations to the Professional Association of Private Accountants of Costa Rica (<i>Reglamento para el Trámite y Requisitos de Incorporación al Colegio de Contadores Privados de Costa Rica</i>) – Article 3.</p> <p>Law No. 8412 of 22 April 2004 – Organic Law of the Professional Association of Chemical Engineers and Related Professionals and Organic Law of the Professional Association of Chemists of Costa Rica (<i>Ley Orgánica del Colegio de Ingenieros Químicos y Profesionales Afines y Ley Orgánica del Colegio de Químicos de Costa Rica</i>) – Articles 7, 16, 17, 18, 19, 20, 21, 61, 67, 77, 82, 83, 84, 86 and 92.</p> <p>Executive Decree No. 34699-MINAE-S of 15 April 2008 –</p>
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	<p>Regulation to the Title II of the Organic Law of the Professional Association of Chemical Engineers and Related Professionals and Organic Law of the Professional Association of Chemists of Costa Rica, Law No. 8412 of 22 April 2004, Regulations of the Professional Association of Chemists of Costa Rica (<i>Reglamento al Título II de la Ley Orgánica del Colegio de Ingenieros Químicos y Profesionales Afines y Ley Orgánica del Colegio de Químicos de Costa Rica, Ley No. 8412 del 22 de abril de 2004, Normativa del Colegio de Químicos de Costa Rica</i>) – Articles 2, 3, 14, 15 and 16 and Chapter VI.</p> <p>Executive Decree No. 35695-MINAE of 25 May 2009 – Regulation to the Title I of the Organic Law of the Professional Association of Chemical Engineers and Related Professionals and Organic Law of the Professional Association of Chemists of Costa Rica Law 8412 (<i>Reglamento al Título I de la Ley Orgánica del Colegio de Ingenieros Químicos y Profesionales Afines de Costa Rica y Ley Orgánica del Colegio de Químicos de Costa Rica, Ley No. 8412</i>) – Articles 1, 3, 6, 8, 13, 110, 111, 114, 115, 116, 117, 118, 119, 121, 122, 123, 125, 128, 130, 145, 154, 155, 156, 158, 161 and Chapters XVII, XIX, XXI and XXIV.</p> <p>Law No. 3019 of 09 August 1962 – Organic Law of the Professional Association of Physicians and Surgeons (<i>Ley Orgánica del Colegio de Médicos y Cirujanos</i>) – Articles 4, 5, 6 and 7.</p> <p>Executive Decree No. 23110-S of 22 March 1994 – Regulation to the Organic Law of the Professional Association of Physicians and Surgeons (<i>Reglamento a la Ley Orgánica del Colegio de Médicos y Cirujanos</i>) – Article 10.</p> <p>Executive Decree No. 2613-SPSS of 03 November 1972 – General Regulation to Authorize the Exercise to Professionals of Branches that depend on Medical Sciences and Technicians in Surgical Medical Matters (<i>Reglamento General para Autorizar el Ejercicio a Profesionales de Ramas Dependientes de las Ciencias Médicas y a Técnicos en Materias Médico Quirúrgicas</i>) – Articles 1 and 4.</p> <p>Law No. 7559 of 09 November 1995 –Mandatory Social Service for Professionals in Health Sciences (<i>Servicio Social Obligatorio para los Profesionales en Ciencias de la Salud</i>) – Articles 2, 3, 5, 6, 7, and 10.</p> <p>Law No. 9272 of 07 October 2014 – Reform to Law No. 7559, Mandatory Social Service for Professionals in Health Sciences of 9 November 1995 (<i>Reforma de la Ley No. 7559, Servicio Social Obligatorio para Profesionales en Ciencias de la Salud, de 9 de noviembre de 1995</i>) – single article.</p> <p>Regulation No. 09 of 19 September 2012 –Regulations of</p>
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Technologists in Medical Sciences authorized by the Professional Association of Physicians and Surgeons (*Normativa de Tecnólogos en Ciencias Médicas autorizados por el Colegio de Médicos y Cirujanos*) – Articles 4, 7 and 44.

Regulation No. 12 of 12 February 2007 – Regulations of the Chapter of Related Professionals to the Medical Sciences authorized by the Professional Association of Physicians and Surgeons of Costa Rica (*Normativa del Capítulo de Profesionales Afines a las Ciencias Médicas autorizados por el Colegio de Médicos y Cirujanos de Costa Rica*) – Article 14.

Law No. 3838 of 19 December 1966 – Organic Law of the Professional Association of Optometrists of Costa Rica (*Ley Orgánica del Colegio de Optometristas de Costa Rica*) – Articles 6 and 7.

Law No. 4420 of 22 September 1969 – Organic Law of the Professional Association of Journalists of Costa Rica (*Ley Orgánica del Colegio de Periodistas de Costa Rica*) – Articles 2, 24, 25 and 27.

Executive Decree No. 32599 of 13 June 2005 – Regulation of the Professional Association of Journalists of Costa Rica (*Reglamento del Colegio de Periodistas de Costa Rica*) - Articles 1, 3, 47 and 48.

Law No. 7106 of 04 November 1988 – Organic Law of the Professional Association of Professionals in Political Science and International Relations (*Ley Orgánica del Colegio de Profesionales en Ciencias Políticas y de Relaciones Internacionales*) – Articles 26 and 29.

Executive Decree No. 19026-P of 31 May 1989 – Regulation to the Organic Law of the Professional Association of Professionals in Political Science and International Relations (*Reglamento a la Ley Orgánica del Colegio de Profesionales en Ciencias Políticas y de Relaciones Internacionales*) – Articles 1, 10, 19, 21, 22 and 59.

Law No. 4288 of 20 December 1968 – Organic Law of the Professional Association of Biologists (*Ley Orgánica del Colegio de Biólogos*) – Articles 6 and 7.

Executive Decree No. 39 of 6 May 1970 – Regulation of the Organic Law of the Professional Association of Biologists of Costa Rica (*Reglamento de la Ley Orgánica del Colegio de Biólogos de Costa Rica*) – Articles 2, 10, 11, 16, 17, 18 and 19.

Law No. 9148 of 09 July 2013 – Organic Law of the Professional Association of Professionals in Librarianship of Costa Rica (*Ley Orgánica del Colegio de Profesionales en Bibliotecología de Costa*

	<p><i>Rica</i>) – Articles 3 and 5.</p> <p>Regulation No. 0-A of 23 February 2015 – Regulation to the Organic Law of the Professional Association of Professionals in Librarianship of Costa Rica (<i>Reglamento a la Ley Orgánica del Colegio de Profesionales en Bibliotecología de Costa Rica</i>) – Articles 8, 11 and 87.</p> <p>Law No. 7537 of 22 August 1995 – Organic Law of the Professional Association of Professionals in Computer and Informatics (<i>Ley Orgánica del Colegio de Profesionales en Informática y Computación</i>) – Articles 3, 4, 6, 8 and 9.</p> <p>Executive Decree No. 35661-MICIT of 18 November 2009 – General Regulation of the Organic Law of the Professional Association of Professionals in Computer and Informatics (<i>Reglamento General de la Ley Orgánica del Colegio de Profesionales de Informática y Computación</i>) – Articles 1, 22 and 23.</p> <p>Law No. 8142 of 05 November 2001 – Law of Official Translations and Interpretations (<i>Ley de Traducciones e Interpretaciones Oficiales</i>) – Article 6.</p> <p>Executive Decree No. 30167-RE of 25 January 2002 – Regulation to the Law of Official Translations and Interpretations (<i>Reglamento a la Ley de Traducciones e Interpretaciones Oficiales</i>) - Article 10.</p> <p>Law No. 7105 of 31 October 1988 – Organic Law of the Professional Association of Professionals in Economical Sciences (<i>Ley Orgánica del Colegio de Profesionales en Ciencias Económicas</i>) – Articles 4, 6, 15, 19 and 20.</p> <p>Executive Decree No. 20014-MEIC of 19 September 1990 – General Regulation of the Professional Association of Professionals in Economical Sciences of Costa Rica (<i>Reglamento General del Colegio de Profesionales en Ciencias Económicas de Costa Rica</i>) – Articles 10, 14 and 17.</p> <p>Regulation No. 77 of 20 June 2009 – Regulation of Admission of the Professional Association of Professionals in Economical Sciences of Costa Rica (<i>Reglamento de Admisión del Colegio de Profesionales en Ciencias Económicas de Costa Rica</i>) – Articles 10, 12, 13 and 24.</p> <p>Executive Decree No. 24686 of 19 September 1995 – Regulation of Professional Audit of Consulting Entities (<i>Reglamento de Fiscalización Profesional de Entidades Consultoras</i>) – Articles 2 and 5.</p> <p>Law No. 7503 of 03 May 1995 – Organic Law of the Professional</p>
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	<p>Association of Physicists (<i>Ley Orgánica del Colegio de Físicos</i>) – Articles 6 and 10.</p> <p>Executive Decree No. 28035-MINAE-MICITT of 14 April 1999 – Regulation to the Organic Law of the Professional Association of Physicists (<i>Reglamento a la Ley Orgánica del Colegio de Físicos</i>) – Articles 4, 6, 7, 10, 11, 18 and 21.</p> <p>Law No. 8863 of 18 September 2010 – Organic Law of the Professional Association of Professionals in Orientation (<i>Ley Orgánica del Colegio de Profesionales en Orientación</i>) – Articles 3, 4, 8 and 10.</p> <p>Law No. 6144 of 28 November 1977 – Organic Law of the Professional Association of Psychologists of Costa Rica (<i>Ley Orgánica del Colegio Profesional de Psicólogos de Costa Rica</i>) – Articles 4, 5, 6 and 7.</p> <p>Regulation to the Organic Law of the Professional Association of Psychologists of Costa Rica (<i>Reglamento a la Ley Orgánica del Colegio Profesional de Psicólogos de Costa Rica</i>), approved in Session No. 3 of the Ordinary General Assembly of 9 March 1979 – Articles 9, 10, and 11.</p> <p>Regulation of 20 of March 2017– Regulation for the Incorporation of Professionals in Psychology (<i>Reglamento para la Incorporación de Profesionales en Psicología</i>) – Article 18.</p> <p>Regulation of 26 May 2010 – Regulation of Psychological Specializations (<i>Reglamento de Especialidades Psicológicas</i>) – Articles 1, 4, 5 and 18.</p> <p>Law No. 8676 of 18 November 2008 – Organic Law of the Professional Association of Nutrition Professionals (<i>Ley Orgánica del Colegio de Profesionales en Nutrición</i>) – Articles 2, 7, 11 and 13.</p> <p>Agreement No. 01-2009 of 23 September 2009 – Regulation of Incorporation to the Professional Association of Nutrition Professionals of Costa Rica (<i>Reglamento de Incorporación al Colegio de Profesionales en Nutrición de Costa Rica</i>) – Articles 2, 3, 9 and 10.</p> <p>Law No. 3943 of 06 September 1967 – Organic Law of the Professional Association of Social Workers (<i>Ley Orgánica del Colegio de Trabajadores Sociales</i>) – Articles 2 and 12.</p> <p>Executive Decree No. 26 of 15 July 1969 – Regulation to the Law of the Professional Association of Social Workers (<i>Reglamento a la Ley del Colegio de Trabajadores Sociales</i>) – Articles 14, 66, 67, 69 and 70.</p>
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	<p>Law No. 7912 of 21 September 1999 – Organic Law of the Professional Association of Chiropractic Professionals (<i>Ley Orgánica del Colegio de Profesionales en Quiropráctica</i>) – Article 7.</p> <p>Executive Decree No. 28595-S of 23 March 2000 – Regulation to the Organic Law of the Professional Association of Chiropractic Professionals (<i>Reglamento de la Ley Orgánica del Colegio de Profesionales en Quiropráctica</i>) – Articles 5, 8 and 15.</p> <p>Executive Decree No. 25068-8 of 21 March 1996 – Regulation of Obligatory Social Service for the Professionals in Health Sciences (<i>Reglamento de Servicio Social Obligatorio para los Profesionales en Ciencias de la Salud</i>) – Articles 7, 13, 14, 17, 18, 21 and 22.</p> <p>Law No. 8831 of 28 April 2010 – Organic Law of the Professional Association of Criminology Professionals in Costa Rica (<i>Ley Orgánica del Colegio de Profesionales en Criminología de Costa Rica</i>) – Articles 4, 7, 8, 12 and 14.</p> <p>Regulation No. 40010-JP of 12 September 2016 – Internal Regulation of the Professional Association of Criminology Professionals in Costa Rica (<i>Reglamento Interno del Colegio de Profesionales en Criminología de Costa Rica</i>) – Articles 4, 5, 6, 8 and 13.</p> <p>Law No. 4770 of 13 October 1972 – Organic Law of the Professional Association of Licenciates and Professors in Liberal Arts and Philosophy, Sciences and Arts (<i>Ley Orgánica del Colegio de Licenciados y Profesores en Letras y Filosofía, Ciencias y Artes</i>) – Articles 3, 4 and 7.</p> <p>Regulation No. 91 of 13 November 1999 – General Regulation of the Professional Association of Licenciates and Professors in Liberal Arts and Philosophy, Sciences and Arts (<i>Reglamento General del Colegio de Licenciados y Profesores en Letras y Filosofía, Ciencias y Artes</i>) – Articles 32 and 33.</p> <p>Regulation No. 96 of 28 August 2008 – Manual of Incorporation of the Professional Association of Licenciates and Professors in Liberal Arts and Philosophy, Sciences and Arts (<i>Manual de Incorporación del Colegio de Licenciados y Profesores en Letras, Filosofía, Ciencias y Artes</i>) – Articles 5, 6, 7 and 8.</p> <p>Law No. 771 of 25 October 1949 – Organic Law of the Professional Association of Microbiologists (<i>Ley Orgánica del Colegio de Microbiólogos</i>) – Articles 2 and 8.</p> <p>Executive Decree No. 12 of 30 September 1957 – Internal Regulation</p>
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	<p>of the Professional Association of Microbiologists (<i>Reglamento Interno del Colegio de Microbiólogos</i>) – Articles 17, 79 and 80.</p> <p>Executive Decree No. 21034-S of 28 January 1992 – Regulation on the Statute of Microbiology and Clinical Chemistry Services (<i>Reglamento de Estatuto de Servicios de Microbiología y Química Clínica</i>) - Article 63.</p> <p>Law No. 8974 of 04 August 2011 – Creation of the Professional Association of Professionals in Sociology of Costa Rica (<i>Creación del Colegio de Profesionales en Sociología de Costa Rica</i>) – Articles 3, 9, 30, 37 and 39.</p> <p>Executive Decree No. 38129-MP of 16 December 2013 – Regulation of the Professional Association of Professionals in Sociology of Costa Rica (<i>Reglamento del Colegio de Profesionales en Sociología de Costa Rica</i>) – Articles 3 and 8.</p> <p>Law No. 8989 of 13 September 2011 – Law of the Professional Association of Therapists (<i>Ley del Colegio de Terapeutas</i>) – Articles 8, 9, 11, 37, 40, 41 and 42.</p> <p>Executive Decree No. 37562 of 08 January 2013 – Regulation of Medical Specializations and Sub-specializations (<i>Reglamento de Especialidades y Subespecialidades Médicas</i>) – Article 7.</p> <p>Executive Decree No. 37717-S of 17 January 2013 – Regulation of Masters and PhDs in the Areas of Medical Sciences (<i>Reglamento de Maestrías y Doctorados Académicos en las Áreas de Ciencias Médicas</i>) – Article 8.</p> <p>Executive Decree No. 19301 of 13 November 1989 – Regulation of Empirical Midwives (<i>Reglamento de Parteras Empíricas</i>) – Article 2.</p> <p>Regulation SUGEF 32-10 of 03 December 2010 – General Regulation of External Auditors (<i>Reglamento General de Auditores Externos</i>) – Articles 5, 6, and 7.</p>
<p>Description:</p>	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>Only the professional services suppliers duly incorporated to the respective professional association in Costa Rica are authorized to practice the profession in the Costa Rican territory, including advisory and consulting.</p> <p>To join Costa Rica’s Professional Associations of Public Accountants, Pharmacists, Geologists, Engineers and Architects, Physicians and Surgeons, Veterinarians, Lawyers, Notaries, Dental Surgeons, Optometrists, Journalists, Nurses, Medical and Surgical Technicians and Medical Sciences Branches, all foreign</p>

professionals must prove that, in their home jurisdiction where they are allowed to practice, Costa Rican nationals can exercise their profession under like circumstances.

To join Costa Rica's Professional Associations of Public Accountants, Pharmacists, Geologists, Sociologists, Agronomical Engineers (including Forestry or Agriculture/Livestock Appraisers-Surveyors), Physicians and Surgeons, Veterinarians, Dental Surgeons, Journalists, Medical and Surgical Technicians and Medical Sciences Branches, Computer and Informatics, and Official Translators and Interpreters, foreign professionals must have the migratory status of residents in Costa Rica at the time of applying for membership, as well as have a certain minimum number of years of residence. The number of years varies from one Professional Association to another, but usually ranges between two to five years.

To join Costa Rica's Professional Associations of Lawyers, Notaries, Engineers and Architects, Nurses, Chemists and Chemical Engineers and Related Branches, Biologists, Librarians, Psychologists, Political Scientists and International Relations Specialists, Physicists, Economical Science Professionals, Criminologist, Science and Literature Professors and Private Accountants, foreign professionals must have the migratory status of residents in Costa Rica at the time of applying for membership.

Incorporation to the Professional Association of Public Accountants and Professional Association of Physicians and Surgeons is subject to nationality requirements. Authorizations to provide midwives services are subject to nationality requirements at the time of applying for authorization.

Only Costa Ricans can be members of the Board of Directors of the Professional Association of Architects and Engineers.

In the case of audits of entities that are part of groups or financial conglomerates domiciled abroad, the audit firm of the country in which the entity is domiciled shall meet the following requirements: a) it shall be registered and active in a professional registry counterpart to the respective Costa Rican professional association, as well as in the registry of the relevant public regulator, if such record exist; b) it shall be a representative of a firm that operates at an international level, which in turn, has representation in Costa Rica.

To exercise as a Notary, it is required to have an office open to the public in Costa Rica.

Only Costa Rican professionals duly registered in the Professional Association of Agronomical Engineers (*Colegio de Ingenieros Agrónomos*) can supply their services for consulting enterprises in agronomical sciences operating in Costa Rica to comply with the 50

<p>percent legal requirement of total professional consulting advisory time.</p> <p>Consulting or advisory work in the field of agronomical sciences carried out in Costa Rica under the auspices of foreign governments or international institutions shall be jointly conducted by Costa Rican nationals registered in the Professional Association (<i>Colegio</i>), along with foreign nationals.</p> <p>Foreign corporations can only advertise and exercise public accountancy services in Costa Rica through Costa Rican professionals or Costa Rican offices.</p> <p>Foreign professionals in Sociology and foreign professional specialists in Pharmacy and in Political Sciences and International Relations may only be hired by public or private entities in Costa Rica when they are active members of Costa Rica's Professional Association and insufficiency (<i>inopia</i>) of Costa Rican professionals has been declared.</p> <p>Foreign journalists may only cover events in Costa Rica only if they are residents of Costa Rica, except when they have a valid permit issued by the Board of Directors of the Professional Association of Journalists (<i>Colegio de Periodistas</i>) waiving this requirement for up to one year.</p> <p>All Physicians and Surgeons, Dental Surgeons, Microbiologists, Pharmacists, Nurses, Nutritionists and Psychologists must perform the equivalent of a one-year continuous, remunerated mandatory social services requirement in Costa Rica.</p> <p>The assignment of the slots to perform mandatory social services is made through a draw. If there are enough slots to perform mandatory social services for all applicants, applicants who are Costa Rican nationals are given priority over applicants who are foreign nationals with respect to assignment of the specific slots.</p> <p>If the number of slots offered in the draw is less than the number of applicants, applicants who are Costa Rican nationals shall have the priority to freely choose if they want to participate or not in the draw. Such choice shall be respected as long as the number of applicants who do not wish to choose a slot is equal to or less than the number of shortage of slots. When the number of applicants who are Costa Rican nationals that do not wish to participate in the draw exceeds the number of shortage of slots, a lottery shall be made among them to determine who shall participate in the drawing of slots.</p> <p>If there is still a shortage of slots when the applicants who are Costa Rican nationals have already made their choice, the same procedure shall be applied for the drawing of slots among applicants who are</p>
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	<p>foreign nationals.</p> <p>Subject to the conditions and terms included in the legislation and regulations applicable to each professional category listed above, the mandatory social service requirement may be waived for temporary professional practice.</p> <p>Foreign Physicians, Surgeons, specialists on fields related to medical sciences and Dental Surgeons shall only be hired by State institutions if Costa Rican professional services suppliers are not willing to provide their services under the conditions required by such institutions.</p> <p>The owner of an audiological establishment shall have a national identity card or legal personality card.</p>
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5. Sector:	Land Transportation Services – Road Freight Transportation
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favoured-Nation Treatment (Articles 9.4 and 10.3) Senior Management and Board of Directors (Article 9.10) Market Access (Article 10.4)
Level of Government:	Central
Measures:	Executive Decree No. 31363– MOPT of 02 June 2003 – Regulation of Road Circulation based on Weight and Dimensions of Freight Vehicles (<i>Reglamento de Circulación por Carretera con base en el Peso y las Dimensiones de los Vehículos de Carga</i>) – Articles 69 and 71. Executive Decree No. 15624– MOPT of 28 August 1984 – Regulation of Automotive Freight Transport (<i>Reglamento del Transporte Automotor de Carga Local</i>) – Articles 5, 7, 8, 9, 10 and 12.
Description:	<u>Investment and Cross– Border Trade in Services</u> Only Costa Rican nationals or enterprises may supply motorized transportation services between two points within the territory of Costa Rica. Such an enterprise must meet the following requirements: (a) at least 51 percent of its capital must be owned by Costa Rican nationals; and (b) Costa Rican nationals must have effective control and management of the enterprise. No motor vehicle, trailer, or tractor-trailer with foreign license plates may transport goods within the territory of Costa Rica. This prohibition does not apply to vehicles, trailers, or tractor-trailers registered in one of the Central American countries. Foreign enterprises involved in international multi-modal freight transportation must contract enterprises organized under the laws of Costa Rica to transport containers and tractor-trailers within Costa Rica.

6. Sector:	Tourist Guides
Obligations Concerned:	National Treatment (Article 10.2)
Level of Government:	Central
Measures:	Executive Decree No. 31030-MEIC-TUR of 17 January 2003 – Regulation of Tourist Guides (<i>Reglamento de los Guías de Turismo</i>) – Article 11.
Description:	<u>Cross– Border Trade in Services</u> Only Costa Rican nationals or residents may apply for tourist guides licenses.

7. Sector:	Travel Agencies and Tourism
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Performance Requirements (Article 9.9) Market Access (Article 10.4)
Level of Government:	Central
Measures:	<p>Law No. 5339 of 23 August 1973 – Regulatory Law on Travel Agencies (<i>Ley Reguladora de las Agencias de Viajes</i>) –Article 8.</p> <p>Law No. 6990 of 15 July 1985 – Law of Incentives for Tourism Development (<i>Ley de Incentivos para el Desarrollo Turístico</i>) – Articles 6 and 7.</p> <p>Law No. 8724 of 17 July 2009 – Law for the Promotion of Community Rural Tourism (<i>Fomento del Turismo Rural Comunitario</i>) –Articles 1, 4 and 12.</p> <p>Executive Decree No. 24863-H-TUR of 5 December 1995 – Regulation of the Law of Incentives for Tourism Development (<i>Reglamento Ley de Incentivos para el Desarrollo Turístico</i>) – Articles 18, 32, 33, 34, 35, 36 and 36 bis.</p> <p>Executive Decree No. 25148-H-TUR of 20 March 1996 – Regulates Renting of Vehicles to National and Foreign Tourists (<i>Regula Arrendamiento de Vehículos a Turistas Nacionales y Extranjeros</i>) – Article 7.</p>
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>Costa Rica reserves the right to limit the number of travel agencies authorized to operate in Costa Rica based on demand for that service.</p> <p>Costa Rica reserves the right to limit the granting of incentives for tourism development based on: the contribution to the balance of payments; the use of national raw material and inputs; the creation of direct and indirect jobs; the effects on regional development; the modernization or diversification of national tourism offer; the increases of the internal and international tourism demand; and the benefits reflected in other sectors.</p> <p>Rural community tourism activities can only be performed by enterprises incorporated in Costa Rica as associations or as rural self-managed cooperatives, in accordance with Costa Rican law. Economic needs tests are required.</p> <p>In evaluating applications by enterprises for benefits in the rural community tourism sector, it shall be taken into account that the enterprise uses raw material produced in the zone of influence of the tourism project.</p>

8. Sector:	Transportation Services - Custom Brokers - Assistant Custom Brokers - Custom Transportation Agents - Other public function customs auxiliary
Obligations Concerned:	National Treatment (Article 10.2) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p>Law No. 7557 of 20 October 1995 – General Customs Law (<i>Ley General de Aduanas</i>) – Articles 28, 29, 33, 35, 40, 41, 44, 46 and 49.</p> <p>Executive Decree No. 25270-H of 14 June 1996 – Regulation to the General Customs Law (<i>Reglamento a la Ley General de Aduanas</i>) – Articles 77, 78 and 113.</p> <p>Executive Decree No. 38998 of 24 February 2015 - Regulation of the Customs Facilitation Programme for Reliable Trade in Costa Rica (<i>Reglamento del Programa de Facilitación Aduanera para el Comercio Confiable en Costa Rica</i>) – Articles 2, 7 and 12.</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>Only persons or enterprises that have a legal representative and corporate headquarters in Costa Rica may act as a customs transportation agent, international freight agent, customs depositary, or other public function customs auxiliary.</p> <p>Only Costa Rican nationals may act as customs brokers.</p> <p>Natural and juridical persons wishing to obtain the status of trusted business and the subsequent benefits from the Customs Facilitation Programme for Reliable Trade in Costa Rica (PROFAC, for its Spanish acronym) must be domiciled in the Costa Rican national customs territory and, in the case of juridical persons, be constituted according to Costa Rican law.</p>

9. Sector:	Scientific, Research and Sporting Services Services Incidental to Agriculture, Animal Husbandry, Aquaculture, Logging and Forestry
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	Law No. 7788 of 30 April 1998 – Biodiversity Law (<i>Ley de Biodiversidad</i>) – Articles 7 and 63. Law No. 7317 of 30 October 1992 – Wildlife Conservation Law (<i>Ley de Conservación de la Vida Silvestre</i>) – Articles 2, 28, 29, 31,38, 39, 61, 64 and 66. Executive Decree No. 32633-MINAE of 10 March 2005 – Regulation to the Wildlife Conservation Law (<i>Reglamento a la Ley de Conservación de la Vida Silvestre</i>) – Chapter V.
Description:	<u>Investment and Cross-Border Trade in Services</u> Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting ³ services with regard to biodiversity ⁴ in Costa Rica, shall designate a legal representative that resides in Costa Rica. A license for scientific or cultural collection of species, scientific hunting, and scientific or cultural fishing shall be issued for a maximum of one year for Costa Rican nationals or resident foreigners, and six months or less for all other foreigners. Costa Rican nationals and resident foreigners shall pay a lower fee than non-resident foreigners to obtain this license.

³“Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

⁴“Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or *sui generis* registry systems.

10. Sector:	Free Zones
Obligations Concerned:	Performance Requirements (Article 9.9)
Level of Government:	Central
Measures:	<p>Law No. 7210 of 23 November 1990 – Free Zone Regime Law (<i>Ley de Régimen de Zonas Francas</i>) – Article 22.</p> <p>Executive Decree No. 34739-COMEX-H of 29 August 2008 – Regulation to the Free Zone Regime Law (<i>Reglamento a la Ley de Régimen de Zonas Francas</i>) – Article 71 and Chapter 13.</p>
Description:	<p><u>Investment</u></p> <p>An enterprise established in the Free Zone in Costa Rica may introduce into Costa Rica’s customs territory up to twenty-five percent of its total sales. However, in the case of exporter industries and services enterprises, they may introduce into Costa Rica’s customs territory a maximum percentage of 50 percent.</p> <p>A non-producer exporter commercial enterprise, established in the Free Zone in Costa Rica that simply handles, re-packs or redistributes non-traditional goods and products for exportation or re-exportation, cannot introduce any percentage of its total sales into Costa Rica’s customs territory.</p>

11. Sector:	News Agency Services
Obligations Concerned:	National Treatment (Article 10.2) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	Executive Decree No. 32599 of 13 June 2005 – Regulation of the Professional Association of Journalists of Costa Rica (<i>Reglamento del Colegio de Periodistas de Costa Rica</i>) – Articles 3, 47 and 48.
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>Except if authorized, a journalist who is a foreign national may cover events in Costa Rica only if he or she is a resident of Costa Rica.</p> <p>The Board of Directors of the Professional Association of Journalists (<i>Colegio de Periodistas</i>) may grant non-resident foreign nationals a special permit to cover events in Costa Rica for up to one year and may extend that period, provided that doing so does not harm or conflict with the interests of members of the Professional Association of Journalists (<i>Colegio de Periodistas</i>).</p> <p>If the Professional Association of Journalists (<i>Colegio de Periodistas</i>) decides that an event of international importance will or has occurred in Costa Rica, the Professional Association of Journalists (<i>Colegio de Periodistas</i>) may grant a non-resident foreign national with appropriate professional credentials a temporary permit to cover the event for the foreign media the journalist represents. Such permit may be valid for up to one month after the event.</p>

12. Sector:	Tourism Marinas and Related Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	Law No. 7744 of 19 December 1997 – Law of Concession and Operation of Tourist Marinas and Berths (<i>Ley de Concesión y Operación de Marinas y Atracaderos Turísticos</i>) – Articles 1, 5, 12 and 21. Executive Decree No. 38171-TUR-MINAE-S-MOPT of 17 October 2013 – Regulation to the Law of Concession and Operation of Tourist Marinas and Berths (<i>Reglamento a la Ley de Concesión y Operación de Marinas y Atracaderos Turísticos</i>) - Articles 29, 67 and 68.
Description:	<u>Investment and Cross-Border Trade in Services</u> To obtain concessions to develop tourism marinas or docking facilities, enterprises with their principal place of business abroad must be established in Costa Rica. The granting of the concession for tourism marinas is subject to economic needs tests. Foreign nationals shall appoint a representative with sufficient legal authority and with permanent residence in Costa Rica. All foreign flag vessels using marina services will have a two-year permit to remain in Costa Rican waters and territory, extendable for like periods. While in Costa Rican waters and territories, foreign flag vessels and their crew cannot supply profit-making activities of water transportation services, or fishing, diving, or other sports or tourism-related activities.

13. Sector:	Importation and Wholesale Distribution – Crude Oil and Its Derivatives
Obligations Concerned:	Market Access (Article 10.4)
Level of Government:	Central
Measures:	Law No. 7356 of 24 August 1993 – Law of the Hydrocarbon State Monopoly by Recope “Establishes Monopoly in favor of the State for the Import, Refining and Distribution of Oil, Fuels, Asphalts and Naphthas” (<i>Ley del Monopolio Estatal de Hidrocarburos Administrado por Recope “Establece Monopolio a favor del Estado para la Importación, Refinación y Distribución de Petróleo, Combustibles, Asfaltos y Naftas”</i>) – Articles 1, 2 and 3.
Description:	<u>Cross-Border Trade in Services:</u> Importation and wholesale distribution of crude oil and its derivatives, including fuels, asphalts, and naphthas to satisfy the national demand, are State monopolies.

14. Sector:	Wholesale and Retail Distribution Services – Private pharmaceutical establishments
Obligations Concerned:	Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p>Law No. 5395 of 30 October 1973 – General Health Law (<i>Ley General de Salud</i>) –Articles 96, 97, 100, 101, 102, 106, 112, 119, 128, 132, 133 and 134.</p> <p>Executive Decree No. 16765 of 13 December 1985 – Regulation of Private Pharmaceutical Establishments (<i>Reglamento de Establecimientos Farmacéuticos Privados</i>) – Articles 3, 5, 6, 20 and 27.</p> <p>Executive Decree No. 25493-S of 30 August 1996 – Provisions for the Registration of Pharmaceutical Establishments in the Ministry of Health, Both to Start Operations and to Renew the Permit Every Two Years (<i>Disposiciones para la inscripción de los establecimientos farmacéuticos en el Ministerio de Salud, tanto para iniciar operaciones como para renovar el permiso cada dos años</i>) – Articles 1 and 2.</p> <p>Law No. 7786 of 30 April 1998 – Law on Narcotics, Psychotropic Substances, Drugs of Unauthorized Use, Related Activities, Legitimization of Capital and Financing of Terrorism (<i>Ley sobre estupefacientes, sustancias psicotrópicas, drogas de uso no autorizado, actividades conexas, legitimación de capitales y financiamiento al terrorismo</i>) – Articles 2 and 38.</p> <p>Executive Decree No. 37111-S of 12 January 2012 – Regulation for the Control of Narcotic and Psychotropic Drugs (<i>Reglamento para el Control de Drogas Estupefacientes y Psicotrópicas</i>) – Articles 15, 16, 18, 21, 41, 42, 44 and 50.</p>
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>A person that supplies retail and wholesale services of pharmaceutical and veterinary products, including narcotics (<i>estupefacientes</i>), psychotropic substances, cosmetics and dietary supplements that contain medicinal substances, must be established in Costa Rica. Such pharmaceutical establishment must be registered and approved by the competent authorities and the authorization is limited to a specific timeframe.</p> <p>All private pharmaceutical establishments require the regency of the corresponding professional for its operation. This professional can</p>

	<p>only oversee one establishment at a time.</p> <p>The importation and distribution of narcotics and psychotropic substances are subject to economic needs tests.</p>
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15. Sector:	Wholesale and Retail Distribution Services – Biomedical Equipment and Materials
Obligations Concerned:	Local Presence (Article 10.5)
Level of Government:	Central
Measures:	Executive Decree No. 34482-S 03 of March of 2008 – Regulation for the Registration, Classification, Importation and Control of Biomedical Equipment and Material (<i>Reglamento para el registro, clasificación, importación y control de equipo y material biomédico</i>) – Articles 5, 6, 7, 8, 9, 10 and 21.
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>The importation, commercialization and distribution of biomedical equipment and materials requires registration before the competent health authority. A person seeking to import such products must have a legal representative in Costa Rica. A person that distributes biomedical equipment and materials- wholesale or retail- must have an office in Costa Rica.</p>

16. Sector:	Water Transportation Services ⁵
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p>Law No. 104 of 06 June 1853 – Commercial Code of 1853 – Book III of Maritime Trade (<i>Código de Comercio de 1853- Libro III Del Comercio Marítimo</i>) – Articles 537 and 580.</p> <p>Law No. 12 of 22 October 1941 – Law of Ship Flagging (<i>Ley de Abanderamiento de Barcos</i>) – Articles 5, 41 and 43.</p> <p>Executive Decree No. 12568-T-S-H of 30 April 1981 – Regulation of the Costa Rican Vessel Registry (<i>Reglamento del Registro Naval Costarricense</i>) – Articles 8, 10, 11, 12 and 13.</p> <p>Executive Decree No. 23178-J-MOPT of 18 April 1994 – Transfers the National Registry of Ships to the Public Registry of Movable Property (<i>Traslada Registro Nacional Buques al Registro Público Propiedad Mueble</i>) – Article 5.</p>
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>Only Costa Rican nationals, Costa Rican public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only.</p> <p>All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica shall appoint and maintain an agent or legal representative in Costa Rica to act as liaison with the official authorities in all vessel-related matters.</p> <p>Trade activities and tourist water transportation activities between Costa Rican ports must be conducted by vessels registered in Costa Rica.</p> <p>Foreign nationals who wish to act as captain of a vessel with Costa Rican registry and flag must post a bond equivalent to at least half of the value of the vessel under his/her command.</p>

⁵ For greater certainty, maritime services in national ports are subject to Entry CR- 4 [Public Services] and Entry CR- 11 [Railways, Ports and Airports] in Annex II.

	<p>At least ten per cent of the crew on Costa Rican registered vessels used for international traffic that call on Costa Rican ports shall be Costa Rican nationals, provided that such trained personnel are available domestically.</p>
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17. Sector:	Air Transportation Services and Specialty Air Services
Obligations Concerned:	National Treatment (Article 9.3) Most-Favoured Nation Treatment (Article 9.4)
Level of Government:	Central
Measures:	<p>Law No. 5150 of 14 May 1973 – General Law of Civil Aviation (<i>Ley General de Aviación Civil</i>) – Articles 36, 37, 42, 128, 143, 149, 150, 156 and 172.</p> <p>Executive Decree No. 4440 of 3 January 1975 – Regulation for the Operation of the Costa Rican Aeronautical Registry (<i>Reglamento para la Operación del Registro Aeronáutico Costarricense</i>) – Articles 20 and 38.</p> <p>Executive Decree No. 38716-MOPT of 16 June 2014 – Regulation of Licenses for Aeronautical Technical Personnel, named RAC-LPTA - Costa Rican Aeronautical Regulations (<i>Reglamento de Licencias al Personal Técnico Aeronáutico, denominado RAC-LPTA Regulaciones Aeronáuticas Costarricenses</i>).</p> <p>Executive Decree No. 31520-MS-MAG-MINAE-MOPT-MGPSP of 16 October 2003 – Regulation for Agricultural Aviation Activities (<i>Reglamento para las Actividades de la Aviación Agrícola</i>) - Article 13.</p> <p>Executive Decree No. 37972-MOPT of 16 August 2013 – Regulation for the Granting of Operating Certificates (<i>Reglamento para el otorgamiento de certificados de explotación</i>) - Article 4.</p>
Description:	<p><u>Investment</u></p> <p>Certificates for the supply of any aeronautical services shall be issued to foreign enterprises constituted under foreign law, based on the principle of reciprocity.</p> <p>Only Costa Rican nationals or enterprises may register aircraft in the Costa Rican Aeronautical Registry (<i>Registro Aeronáutico Costarricense</i>) to be used for remunerated air activities. Foreign nationals that legally reside in Costa Rica may also register aircraft used exclusively for non-commercial purposes.</p> <p>In the absence of agreements or conventions, certificates for the supply of international air transportation shall be issued based on the principle of reciprocity.</p> <p>At least 51 percent of the capital of enterprises wishing to obtain an exploitation certificate for developing agricultural aviation activities must be owned by Costa Rican nationals.</p>

	Every holder of a provider certificate must maintain an operation and maintenance base in Costa Rica.
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18. Sector:	Telecommunications Services ⁶
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p>Political Constitution of the Republic of Costa Rica (<i>Constitución Política de la República de Costa Rica</i>) – Article 121, paragraph 14.</p> <p>Law No. 8642 of 04 June 2008- General Telecommunications Law (<i>Ley General de Telecomunicaciones</i>)- Articles 1, 5, 7, 10, 11, 12, 19, 20, 21, 22, 23, 24, 25, 26, 28 and 30.</p> <p>Executive Decree No. 34765-MINAET of 22 September 2008 – Regulation to the General Telecommunications Law (<i>Reglamento a la Ley General de Telecomunicaciones</i>) – Articles 2, 6, 7, 10, 21, 22, 33, 34, 35, 37, 43, 45, 45 bis and 46.</p> <p>Law No. 8660 of 08 August 2008 – Law on Strengthening and Modernization of Public Entities in the Telecommunications Sector (<i>Ley de Fortalecimiento y Modernización de las Entidades Públicas del Sector Telecomunicaciones</i>) – Articles 5, 7, 18 and 39.</p> <p>Law No.7789 of 30 April 1998 – Law of Transformation of the Public Services Enterprise of Heredia ESPH (<i>Ley de Transformación de la Empresa de Servicios Públicos de Heredia ESPH</i>) – Articles 7 and 15.</p>
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>In Costa Rica, wireless services shall not be permanently removed from State ownership and can only be exploited by the public administration or by private parties, in accordance with the law or by a special concession granted for a limited time and subject to conditions and stipulations to be established by the Legislative Assembly of Costa Rica.</p> <p>Concessions, authorizations and permits shall be required to supply telecommunications services in Costa Rica. Economic needs tests are required to grant such concessions, authorizations and permits.</p> <p>The supply of basic traditional telephony services (<i>telefonía básica tradicional</i>) requires a special concession granted by the Legislative Assembly of Costa Rica.</p>

⁶ Defined as all services consisting, totally or principally, in the transport of signals through telecommunications networks, except broadcasting.

	<p>Participation in the capital of enterprises constituted or acquired by the Costa Rican Institute of Electricity (<i>Instituto Costarricense de Electricidad</i>) shall be limited to 49 per cent.</p> <p>The Public Services Enterprise of Heredia (<i>Empresa de Servicios Públicos de Heredia</i>) can establish joint ventures with persons established under public or private law, provided that the latter have a minimum of 51 per cent of Costa Rican capital.</p> <p>Services must be supplied through a commercial presence. Residency requirements apply.</p>
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19. Sector:	Audiovisuals – Advertising – Services of Cinema, Radio, Television, and Other Shows
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favoured Nation (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p>Law No. 8642 of 04 July 2008 – General Telecommunications Law (<i>Ley General de Telecomunicaciones</i>) – Articles 1, 4, 7, 10, 11, 12, 19, 20, 21, 22, 23, 24, 25 and 30.</p> <p>Executive Decree No. 34765-MINAET of 22 September 2008 – Regulation to the General Telecommunications Law (<i>Reglamento a la Ley General de Telecomunicaciones</i>) – Articles 5, 127, 128, 131, 133, 134, 138, 140 and 141.</p> <p>Law No. 6220 of 20 April 1978 – Law that Regulates Broadcast Media and Advertising Agencies (<i>Ley que Regula Medios de Difusión y las Agencias de Publicidad</i>) – Articles 3 and 4.</p> <p>Law No. 1758 of 19 June 1954 – Radio Act (Wireless Services) (<i>Ley de Radio (Servicios Inalámbricos)</i>) – Article 7, 11,12 and 25.</p> <p>Law No. 4325 of 17 February 1969 –Advertisement of Artistic Programs of National Production (<i>Publicidad Programas Artísticos de Producción Nacional</i>) – Article 1.</p> <p>Law No. 5812 of 10 October 1975 – Law that Regulates Hiring and Taxes to Foreign Entertainment Artists (<i>Ley que Regula Contratación e Impuestos a Artistas Extranjeros del Espectáculo</i>) – Article 3.</p>
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>Wireless services shall not be permanently removed from State ownership and they may be exploited only by the public administration or by private parties, in accordance with the law or under a special concession granted for a limited time and on the basis of conditions and stipulations to be established by the Legislative Assembly.</p> <p>Concessions, authorizations and permits shall be required to supply radio and television transmission services by subscription in Costa Rica. Economic needs tests are required to grant such concessions, authorizations and permits. Such services must be supplied through a</p>

	<p>commercial presence. Residency requirements apply.</p> <p>For integrated terrestrial television systems by subscription, concessionaires shall include in its programming the Costa Rican television channels that cover at least sixty percent of the Costa Rican territory, which meet a minimum of fourteen hours of daily transmission, that the signal reception meets the minimum requirements set out in the regulation, which have acceptable rates of audience and have the corresponding transmission rights. The television services by subscription, will broadcast integrally, without modifications, including advertising of the transmitted national channels.</p> <p>Only natural or legal persons in the form of sole proprietorship/personal companies (<i>sociedades personales</i>) or enterprises of capital with nominative stocks may exploit mass media and advertising agencies. Such companies (<i>sociedades</i>) shall be registered in the Public Registry (<i>Registro Público</i>).</p> <p>It is absolutely forbidden to encumber shares and quotas of a company owning any media or advertising agency in favour of corporations (<i>sociedades anónimas</i>) with bearer shares (<i>acciones al portador</i>), or of natural or juridical foreign persons.</p> <p>Commercial breaks (<i>cuñas</i>), spots and filmed commercials used in programs sponsored by the State's autonomous or semi-autonomous institutions, the Government of the Republic and all entities supported by the State, shall be produced by Costa Rican nationals.</p> <p>Broadcasters in commercial breaks for cinema, radio and television shall register with the Department of Radio of the Ministry of Science, Technology and Telecommunications. Foreign broadcasters shall be residents in Costa Rica in order to register with the Department of Radio. The broadcasting of commercial breaks shall not be authorized if the broadcasters are not registered as required under the Regulation to the General Telecommunications Law (<i>Reglamento a la Ley General de Telecomunicaciones</i>).</p> <p>Commercial breaks are considered national when they have been produced and edited in Costa Rica. Commercial breaks are also considered national when they are produced in any of the countries of the Central America area with which there is reciprocity in the matter.</p> <p>Radio, television and cinema programs must observe the following rules:</p> <ol style="list-style-type: none"> a) If the commercials consist of jingles recorded abroad, a lump sum must be paid every time the commercial is transmitted. b) Only 30 percent of the commercials projected per day on each
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	<p>television station or cinema may originate from outside of Costa Rica.</p> <ul style="list-style-type: none">c) Importation of commercials from outside the Central American region must pay a tax of 100 percent of its value.d) The number of radio programs and radio soap operas recorded abroad may not exceed 50 percent of the total number aired per radio station per day.e) The number of programs filmed or videotaped abroad may not exceed 60 percent of the total number of programs projected per day. <p>A person who hires or employs foreign artists shall hire the same number of Costa Rican artists for the same show unless the union representing the majority of the artists indicates that there are not enough Costa Rican artists to be hired.</p>
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20. Sector:	Commercialization of Alcoholic Beverages
Obligations Concerned:	Market Access (Article 10.4)
Level of Government:	Central
Measures:	Law No. 9047 of 25 June 2012- Law of Regulation and Commercialization for Beverages with Alcoholic Content (<i>Ley de Regulación y Comercialización de bebidas con contenido alcohólico</i>) - Articles 2, 3, 4, 5, 8 and 9.
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>Licenses are required for retail commercialization of alcoholic beverages by natural and juridical persons. The licenses shall be granted by the municipality where the business is placed. Licenses are classified in 5 classes (A, B, C, D and E)⁷ and shall be valid for 5 years, automatically extendable for equal periods, and cannot be sold, exchanged, leased, transferred, passed on, alienated or negotiated in any way.</p> <p>Licenses shall be granted subject to the following criteria:</p> <ul style="list-style-type: none"> (a) the provisions of the relevant urban plan (<i>plan regulador</i>) or, in its place, other norm in force; (b) the provisions on the use of land; (c) convenience, rationality, proportionality, reasonability, superior interest of minors, social risk and balanced development of the canton (<i>cantón</i>), as well as respect of freedom of commerce and the right to health; for this purpose, the municipalities may get the collaboration of the Ministry of Health and the Institute of Alcoholism and Drug-Dependency; and (d) in case of class A and B licenses, only one license may be granted for a maximum of three hundred (300) residents. <p>Class A, B and C licenses cannot be granted to businesses located in zones established for residential use, or in accordance with what is established by the urban plan (<i>plan regulador</i>) or by other related</p>

⁷ The definitions of the classes of licenses are described in article 9 of Law No.9074- *Ley de Regulación y Comercialización de bebidas con contenido alcohólico*. For transparency, the following is a short description of the type of activities and businesses that each licenses include:

- a) License A: businesses where alcoholic beverages are commercialized, but cannot be consumed on premises.
- b) License B: businesses where alcoholic beverages are commercialized and can be consumed on premises, such as *cantinas*, bars, taverns, ballrooms, discos, nightclubs and cabarets.
- c) License C: businesses where alcoholic beverages are commercialized and can be consumed on premises with food.
- d) License D: minimarkets and supermarkets.
- e) License E: activities and enterprises declared of touristic interest by the Costa Rican Institute of Tourism (ICT)

	<p>regulations in force. For granting class A and B licenses, businesses must be located at least 400 meters away from any public or private education centers, child nutrition centers, premises where religious activities are conducted and have permission to operate, care centers for the elderly people, hospitals, clinics or a basic integral health care centre (<i>Equipo Básico de Atención Integral en Salud - Ebais</i>). In the case of a class C license, the minimum distance abovementioned shall be at least 100 meters.</p>
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Annex II

SCHEDULE OF COSTA RICA

EXPLANATORY NOTE

1. The Schedule of Costa Rica to this Annex sets out, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), the reservations adopted for specific sectors, sub-sectors, or activities for which Costa Rica may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:

- (a) Articles 9.2 (National Treatment) or 10.3 (National Treatment);
- (b) Articles 9.4 (Most-Favored-Nation Treatment) or 10.3 (Most-Favored-Nation Treatment);
- (c) Article 10.5 (Local Presence);
- (d) Article 9.9 (Performance Requirements);
- (e) Article 9.10 (Senior Management and Boards of Directors); or
- (f) Article 10.4 (Market Access).

2. Each entry in the Schedule sets out the following elements:

- (a) **Sector** refers to the sector for which the entry is made;
- (b) **Obligations Concerned** specifies the obligation(s) referred to in paragraph 1 that, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), do not apply to the sectors, subsectors, or activities listed in the entry; and
- (c) **Description** sets out the scope of the sectors, subsectors, or activities covered by the entry.

3. In accordance with Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), the articles of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the sectors, subsectors, and activities identified in the **Description** element of that entry.

4. In interpreting a reservation in the Schedule, all elements of the entry shall be considered. The **Description** element shall prevail over the other elements.

1. Sector:	All sectors
Obligations Concerned:	Most-Favored-Nation Treatment (Articles 9.4 and 10.3)
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>Costa Rica reserves, vis-à-vis Korea, the right to adopt or maintain any measure that accords differential treatment to countries in accordance with:</p> <ul style="list-style-type: none"> (a) any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement; or (b) any bilateral or multilateral international agreement in force or signed after the date of entry into force of this Agreement involving: <ul style="list-style-type: none"> (i) aviation; (ii) fisheries; or (iii) maritime matters, including salvage.

2. Sector:	Cultural Industries
Obligations Concerned:	Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9)
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>Costa Rica reserves the right to adopt or maintain any measure that accords differential treatment to countries under any existing or future bilateral or multilateral international agreement with respect to cultural industries, such as audiovisual cooperation agreements.</p> <p>For greater certainty, government supported subsidy programs for the promotion of cultural activities are not subject to the limitations or obligations of this Agreement.</p> <p>Cultural industries means persons engaged in any of the following activities:</p> <ul style="list-style-type: none"> (a) publication, distribution, or sale of books, magazines, periodical publications, or printed or electronic newspapers, excluding the printing and typesetting of any of the foregoing; (b) production, distribution, sale, or display of recordings of movies or videos; (c) production, distribution, sale, or display of music recordings in audio or video format; (d) production, distribution, or sale of printed music scores or scores readable by machines; or (e) radiobroadcasts aimed at the public in general, as well as all radio, television, and cable television-related activities, satellite programming services, and broadcasting networks.

3. Sector:	Social Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Local Presence (Article 10.5) Market Access (Article 10.4)
Description:	<u>Investment and Cross-Border Trade in Services</u> Costa Rica reserves the right to adopt or maintain any measure with respect to the provision of law enforcement and correctional services, and the following services to the extent they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health, child care, public sewage services, and water supply services.

4. Sector:	Public Services ¹
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Local Presence (Article 10.5) Market Access (Article 10.4)
Description:	<u>Investment and Cross-Border Trade in Services</u> Costa Rica reserves the right to adopt or maintain any measure with respect to concessions, permits and authorizations for economic activities or services considered as public services in accordance with the Costa Rican legislation. Costa Rica also reserves the right to adopt or maintain any measure regarding institutions and public enterprises that, as a legal mandate, supply any public service and are not required to obtain a concession, permit or authorization; as well as any measure related to State monopolies created by law or granted in administration.

¹ Public services include: electric energy supply, including generation, transmission, distribution and commercialization; supply of sewage and water services which includes drinkable water, collection, treatment and evacuation of sewage, residual and pluvial waters, as well as the installation, operation, and maintenance of hydrant services; fuel supply derivatives from hydrocarbons, including petroleum, asphalts, gas and naphthas, destined to supply national demand in distribution stations, as well as the derivatives from petroleum, asphalts, gas and naphthas destined to the final consumer; irrigation and drainage; remunerated public transport of persons, except for air transportation; maritime and air services in national ports; freight transport by railroad; recollection and treatment of solid and industrial wastes; social services of postal communication; and any other services that, given their importance for the sustainable development of the country, are qualified and regulated as such by the Legislative Assembly.

5. Sector:	Education services - pre-primary, primary, secondary, higher and other education
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Local Presence (Article 10.5) Market Access (Article 10.4)
Description:	<u>Investment and Cross-Border Trade in Services</u> Costa Rica reserves the right to adopt or maintain any measure with respect to pre-primary, primary and secondary education; higher education; distance education at all education levels (except adult education services, provided that such services do not confer academic credit, diplomas or degrees); and other education services.

6. Sector:	Social Services - Human Health Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Description:	<u>Investment and Cross-Border Trade in Services</u> Costa Rica reserves the right to adopt or maintain any measure with respect to human health services.

7. Sector:	Minority Affairs and Native Groups
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Description:	<u>Investment and Cross-Border Trade in Services</u> Costa Rica reserves the right to adopt or maintain any measure that grants rights or preferences to social or economic groups under disadvantage or to native groups.

8. Sector:	Lottery, Betting and Gambling
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Description:	<u>Investment and Cross-Border Trade in Services</u> Costa Rica reserves the right to adopt or maintain any measure with respect to lottery, betting and gambling.

9. Sector:	Game Services ²
Obligations Concerned:	Market Access (Article 10.4)
Description:	<u>Cross-Border Trade in Services</u> Costa Rica reserves the right to adopt or maintain any measure with respect to cross-border trade in game services.

² For greater certainty, this reservation does not apply to Lottery, Betting and Gambling; which are covered by Entry CR- 8 of this Annex (Lottery, Betting and Gambling).

10. Sector:	Electric Energy
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Description:	<u>Investment and Cross-Border Trade in Services</u> Costa Rica reserves the right to adopt or maintain any measure regarding electric energy, including the generation, transmission, transformation, distribution and commercialization.

11. Sector:	Railways, Ports and Airports
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Senior Management and Boards of Directors (Article 9.10) Performance Requirements (Article 9.9) Market Access (Article 10.4) Local Presence (Article 10.5)
Description:	<u>Investment and Cross-Border Trade in Services</u> Costa Rica reserves the right to adopt or maintain any measure regarding railways, ports and airports.

12. Sector:	Natural Resources
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment(Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Description:	<u>Investment and Cross-Border Trade in Services</u> Costa Rica reserves the right to adopt or maintain any measure with respect to natural resources, including conservation, management, protection, exploration, extraction and exploitation.

13. Sector:	Fishing and Services Incidental to Fishing
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Description:	<u>Investment and Cross-Border Trade in Services</u> Costa Rica reserves the right to adopt or maintain any measure with respect to fishing and services incidental to fishing.

14. Sector:	Environmental Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Description:	<u>Investment and Cross-Border Trade in Services</u> Costa Rica reserves the right to adopt or maintain any measure with respect to environmental services.

15. Sector:	Postal Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Description:	<u>Investment and Cross-Border Trade in Services</u> Costa Rica reserves the right to adopt or maintain any measure with respect to postal services that do not constitute express delivery services. ³

³ For purposes of this Agreement, **express delivery services** means the collection, transport, and delivery, of documents, printed matter, parcels, goods, or other items on an expedited basis, while tracking and maintaining control of these items throughout the supply of the service. Express delivery services do not include (i) air transport services, (ii) services supplied in the exercise of governmental authority or reserved to the State and its enterprises in accordance with the national legislation, (iii) social services of postal communication, or (iv) maritime transport services.

16. Sector:	Radio and Television Services (Broadcasting)
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Senior Management and Boards of Directors (Article 9.10) Performance Requirements (Article 9.9) Market Access (Article 10.4) Local Presence (Article 10.5)
Description:	<u>Investment and Cross-Border Trade in Services</u> Costa Rica reserves the right to adopt or maintain any measure with respect to radio and television services (broadcasting).

17. Sector:	Investigation and Security Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Description:	<u>Investment and Cross-Border Trade in Services</u> Costa Rica reserves the right to adopt or maintain any measure with respect to investigation and security services.

18. Sector:	Arms and Explosives
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Description:	<u>Investment and Cross-Border Trade in Services</u> Costa Rica reserves the right to adopt or maintain any measure with respect to arms and explosives, including the manufacture, use, sale, storage, transport, importation, exportation and possession of arms and explosives.

19. Sector:	Manufacturing of liquor
Obligations Concerned:	Performance Requirements (Article 9.9)
Description:	<u>Investment</u> Costa Rica reserves the right to adopt or maintain any measure with respect to manufacturing of liquor.

20. Sector:	Recreational, Cultural, and Sporting Services - Motion Picture Promotion, Advertising or Post-Production Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Local Presence (Article 10.5)
Description:	<u>Investment and Cross-Border Trade in Services</u> Costa Rica reserves the right to adopt or maintain any measure with respect to motion picture promotion, advertising, or post-production services.

Annex III

SCHEDULE OF COSTA RICA

EXPLANATORY NOTE

1. The Schedule of Costa Rica to Annex III sets out:
 - (a) headnotes that limit or clarify the commitments of Costa Rica with respect to the obligations described in subparagraphs (b) and (c);
 - (b) in Section A, pursuant to Article 11.9 (Non-Conforming Measures), the existing measures of Costa Rica that do not conform to some or all of the obligations imposed by:
 - (i) Article 11.2 (National Treatment);
 - (ii) Article 11.3 (Most-Favored-Nation Treatment);
 - (iii) Article 11.4 (Market Access for Financial Institutions);
 - (iv) Article 11.5 (Cross-Border Trade); or
 - (v) Article 11.8 (Senior Management and Boards of Directors); and
 - (c) in Section B, pursuant to Article 11.9 (Non-Conforming Measures), the specific sectors, subsectors, or activities for which Costa Rica may maintain existing, or adopt new or more restrictive, measures that do not conform with the obligations imposed by Article 11.2 (National Treatment), 11.3 (Most-Favored-Nation Treatment), 11.4 (Market Access for Financial Institutions), 11.5 (Cross-Border Trade), or 11.8 (Senior Management and Boards of Directors).
2. Each entry in Section A sets out the following elements:
 - (a) **Sector** refers to the general sector for which the entry is made;
 - (b) **Subsector** refers to the specific sector for which the entry is made;
 - (c) **Obligations Concerned** specifies the obligation(s) referred to in paragraph 1(b) that, pursuant to Article 11.9 (Non-Conforming Measures), do not apply to the listed measure(s);
 - (d) **Level of Government** indicates the level of government maintaining the listed measure(s);
 - (e) **Measures** identifies the laws, regulations or other measures for which the entry is made. A measure cited in the **Measures** element:

- (i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement, and
 - (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and
 - (f) **Description** provides a general, non-binding description of the **Measures**.
3. Each entry in Section B sets out the following elements:
- (a) **Sector** refers to the general sector for which the entry is made;
 - (b) **Subsector** refers to the specific sector for which the entry is made;
 - (c) **Obligations Concerned** specifies the obligation(s) referred to in paragraph 1(c) that, pursuant to Article 11.9 (Non-Conforming Measures), do not apply to the sectors, subsectors, or activities listed in the entry;
 - (d) **Level of Government** indicates the level of government maintaining the listed measure(s); and
 - (e) **Description** sets out the scope of the sectors, subsectors, or activities covered by the entry.
4. In the interpretation of a non-conforming measure in Section A, all elements of the non-conforming measures listing shall be considered. A non-conforming measure shall be interpreted in the light of the relevant provisions of the Financial Services Chapter with respect to which the non-conforming measure is taken. To the extent that:
- (a) the **Measures** element is qualified by a liberalization commitment from the **Description** element, if any, or a Specific Commitment from an Annex to the Financial Services Chapter, the **Measures** element as so qualified shall prevail over all other elements; and
 - (b) the **Measures** element is not so qualified, the **Measures** element shall prevail over all other elements, unless any discrepancy between the **Measures** element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the **Measures** element should prevail, in which case the other elements shall prevail to the extent of the discrepancy.
5. For entries in Section B, in accordance with Article 11.9.2 (Non-Conforming Measures), the articles of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the sectors, subsectors, and activities identified in the **Description** element of that entry.
6. Where Costa Rica maintains a measure that requires that a service supplier be a citizen, permanent resident or resident of its territory as a condition to the provision of a service in its territory, a listing for that measure taken in Annex III with respect to Articles 11.2 (National Treatment), 11.3 (Most-Favored-Nation Treatment), 11.4 (Market Access for Financial Institutions), or 11.5 (Cross-Border Trade) shall operate as a non-conforming

measure with respect to Articles 9.3 (National Treatment), 9.4 (Most-Favored-Nation Treatment) and 9.9 (Performance Requirements), to the extent of that measure.

Annex III

SCHEDULE OF COSTA RICA

HEADNOTE

1. Commitments in the subsectors under the Agreement are undertaken subject to the limitations and conditions set forth in these headnotes and in the Schedules below.
2. Juridical persons seeking to supply or that are supplying banking or other financial services and that will be or have been constituted under the laws of Costa Rica are subject to non-discriminatory limitations on juridical form.
3. A measure adopted or maintained for prudential reasons is not required to be listed as a reservation in Section A or B. However, the listing of a measure as a reservation in Section A or B does not mean that it cannot otherwise be justified as a measure adopted or maintained for prudential reasons.
4. Costa Rica limits its commitments under Article 11.9.1(c) (Non-Conforming Measures) with respect to Article 11.4 (Market Access for Financial Institutions) in the following manner: Article 11.9.1(c) shall apply only to non-conforming measures relating to Article 11.4.1(a) and not to those non-conforming measures relating to Article 11.4.1(b)¹.
5. Appendix III-1 refers to certain measures that the Parties consider to be not inconsistent with Articles 11.2 (National Treatment) or 11.4 (Market Access for Financial Institutions) or that are subject to Article 11.10 (Exceptions).

¹ Article 11.3 (Most-Favoured-Nation Treatment) shall not apply with regard to the limitation in the application of Article 11.9.1(c) described above in paragraph 4.

Annex III

Schedule of Costa Rica

Section A

1. Sector:	Financial Services
Subsector:	Banking and other financial services
Obligations Concerned:	National Treatment (Article 11.2)
Level of Government:	Central
Measures:	<p>Law No. 1644 of 26 September 1953 – Organic Law of the National Banking System (<i>Ley Orgánica del Sistema Bancario Nacional</i>)</p> <p>Law No. 4646 of 20 October 1970 – Law that Modifies the Integration of the Boards of Directors of Autonomous Institutions (<i>Ley que Modifica la Integración de las Juntas Directivas de Instituciones Autónomas</i>)</p> <p>Law No. 7558 of 3 November 1995 – Organic Law of the Central Bank of Costa Rica (<i>Ley Orgánica del Banco Central de Costa Rica</i>)</p> <p>Law No. 7732 of 17 December 1997 – Regulatory Law of the Securities Market (<i>Ley Reguladora del Mercado de Valores</i>)</p> <p>Law No. 8187 of 18 December 2001 – Reform of Article 117 of the Organic Law of the National Banking System, No. 1644 and its reforms (<i>Reforma del Artículo 117 de la Ley Orgánica del Sistema Bancario Nacional, No. 1644 y sus reformas</i>)</p> <p>Law No. 7107 of 4 November 1988 – Modernization Law of the Financial System of the Republic (<i>Ley de Modernización del Sistema Financiero de la República</i>)</p> <p>Law No. 7052 of 27 November 1986 – Law of the Financial System for Housing and the Creation of BANHVI (Housing Mortgage Bank) (<i>Ley del Sistema Financiero Nacional para la Vivienda y Creación del Banco Hipotecario de la Vivienda</i>)</p> <p>Law No. 4351 of 11 July 1969 – Organic Law of the Popular and Community Development Bank (<i>Ley Orgánica del Banco Popular y de Desarrollo Comunal</i>)</p> <p>Executive Decree No. 28985 of 18 October 2000 – Regulation to Article 59 of the Organic Law of the National Banking System (<i>Reglamento al artículo 59 de la Ley Orgánica del Sistema Bancario Nacional</i>)</p> <p>Law No. 8634 of 23 April 2008 – Law of the Banking System for Development (<i>Ley del Sistema de Banca para el Desarrollo</i>)</p> <p>Law No. 9274 of 12 November 2014 – Comprehensive Reform of the</p>

	<p>Law Banking System for Development (<i>Reforma Integral de la Ley Sistema de Banca para el Desarrollo</i>)</p> <p>Law No. 8642 of 4 June 2008 – General Telecommunications Law (<i>Ley General de Telecomunicaciones</i>)</p>
<p>Description:</p>	<p>The State guarantees the liabilities of the State Banks and of the non-State banks of Public Law.</p> <p>Private banks that operate current accounts and saving sections have to meet the following requirements:</p> <p>(a) To maintain permanently a minimum loan balance with the state bank that administers the credit fund for development (<i>fondo de crédito para el desarrollo</i>) equivalent to seventeen percent of total short-term deposits (thirty days or less), once the corresponding reserve is deducted, both in domestic and foreign currencies. In case that total deposits are made in national currency, the percentage shall be only fifteen percent using the same basis. The resources received from private entities by the managing State bank or banks do not have to comply with the minimum reserve. Such funds will be placed at a rate equivalent to fifty percent of either the basic passive rate calculated by the Central Bank of Costa Rica (<i>Banco Central de Costa Rica</i>) for domestic currency, or the LIBOR rate at a one month term for foreign currency.</p> <p>(b) Alternatively, to establish at least four agencies or branches to provide basic banking services – both passive and active – in the following regions: Chorotega, Central Pacific, Brunca, Atlantic Huetar, and North Huetar, dedicating at least ten percent, once the corresponding reserve has been deducted, of total short-term deposits (thirty days or less), in domestic or foreign currency, to credits for programs designated by the Governing Council of the Banking System for Development (<i>Consejo Rector del Sistema de Banca para el Desarrollo</i>). Such funds shall be placed at a rate not higher than the basic passive rate calculated by the Central Bank of Costa Rica (<i>Banco Central de Costa Rica</i>), in its placements in domestic currency (<i>colones</i>), and the LIBOR rate at a one-month term, for resources in foreign currency.</p> <p>The State and public institutions with State character, as well as the public institutions the equity of which belongs mainly to the State or its institutions, may only make deposits and operations in current and savings accounts through State commercial banks and non-State banks of Public Law.</p> <p>At least 10 Costa Rican co-operative organizations are required to establish and operate a co-operative bank.</p>

	<p>At least 25 Costa Rican solidarity associations are required to establish and operate a solidarity bank.</p> <p>The fiduciary of the National Trust for Development (<i>Fideicomiso Nacional para el Desarrollo –FINADE-</i>) shall be a public bank, selected through a public bid process in which only the public banks are allowed to participate.</p> <p>Trust agreements of the National Telecommunications Fund (<i>Fondo Nacional de Telecomunicaciones-FONATEL-</i>) shall be signed with public banks of the National Banking System (<i>Sistema Bancario Nacional</i>).</p>
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2. Sector:	Financial Services
Subsector:	Non- banking financial services
Obligations Concerned:	Market Access for Financial Institutions (Article 11.4)
Level of Government:	Central
Measures:	Law No. 5044 of 13 September 1972 – Regulatory Law of Non-Bank Financial Companies (<i>Ley Reguladora de Empresas Financieras no Bancarias</i>)
Description:	Non-bank financial companies may not provide financial leasing services, since there are legal restrictions on the acquisition of movable and immovable property by such entities.

3. Sector:	Financial Services
Subsector:	Banking
Obligations Concerned:	National Treatment (Article 11.2) Market Access for Financial Institutions (Article 11.4)
Level of Government:	Central
Measures:	Law No. 4351 of 11 July 1969 – Organic Law of the Popular and Community Development Bank (<i>Ley Orgánica del Banco Popular y de Desarrollo Comunal</i>)
Description:	Only the Popular and Community Development Bank (<i>Banco Popular y de Desarrollo Comunal</i>) will manage the funds of the mandatory contributions made by employers and employees pursuant to the respective national legislation.

4. Sector:	Financial Services
Subsector:	Banking (financial entities that are recipients of deposits from the public)
Obligations Concerned:	Market Access for Financial Institutions (Article 11.4)
Level of Government:	Central
Measures:	<p>Law No.1644 of 26 September 1953 – Organic Law of the National Banking System (<i>Ley Orgánica del Sistema Bancario Nacional</i>)</p> <p>Law No. 7107 of 4 November 1988 – Modernization Law of the Financial System of the Republic (<i>Ley de Modernización del Sistema Financiero de la República</i>)</p> <p>Law No. 5044 of 13 September 1972 – Regulatory Law of Non-Bank Financial Companies (<i>Ley Reguladora de Empresas Financieras no Bancarias</i>)</p> <p>Law No. 4179 of 22 August 1968 – Law of Cooperative Associations and of Creation of the INFOCOOP (<i>Ley de Asociaciones Cooperativas y de Creación del INFOCOOP</i>)</p>
Description:	Financial entities authorized to receive deposits from the public in Costa Rica, such as private banks, non-bank financial enterprises and savings and credit cooperatives are required to be constituted or organised under Costa Rican law.

5. Sector:	Financial Services
Subsector:	Securities
Obligations Concerned:	National Treatment (Article 11.2) Most-Favored-Nation Treatment (Article 11.3)
Level of Government:	Central
Measures:	<p>Law No. 7732 of 17 December 1997 – Regulatory Law of the Securities Market (<i>Ley Reguladora del Mercado de Valores</i>)</p> <p>Regulation No. 571 of 9 May 2006 – Regulation on the Public Offering of Securities (<i>Reglamento sobre Oferta Pública de Valores</i>)</p> <p>Compendium of Legislation of the National Stock Exchange S.A. – Regulation on Stock Brokers (<i>Compendio de Normativa de la Bolsa Nacional de Valores S.A., - Reglamento sobre Agentes de Bolsa</i>)</p> <p>Regulation No. 762 of 19 December 2008 – General Regulation on Management Companies and Investment Funds (<i>Reglamento General sobre Sociedades Administradoras y Fondos de Inversión</i>)</p> <p>Regulation No. 801 of 11 September 2009 – Regulation on Rating of Securities and Risk Rating Companies (<i>Reglamento sobre Calificación de Valores y Sociedades Calificadoras de Riesgo</i>)</p>
Description:	<p>The public offering by the issuer or a non-resident third party, of securities issued abroad, is subject to the applicable legal provisions.</p> <p>The General Superintendency of Securities (<i>Superintendencia General de Valores</i> (SUGEVAL)) may establish the exceptions derived from international treaties subscribed by Costa Rica and from the agreements of exchange of information subscribed with other regulatory foreign entities of the securities market.</p> <p>It is necessary to be Costa Rican or to have legal residency in the country to obtain the credential to be an exchange agent.</p> <p>The mutual funds (<i>fondos de inversión</i>) can invest in:</p> <ol style="list-style-type: none"> a. Foreign securities of debt issued by sovereign issuers or issuers with sovereign guaranty, of countries with a credit rating (<i>calificación de riesgo</i>) from a credit rating agency (<i>entidad calificadora</i>) recognized as national by the Securities and Exchange Commission of the United States. b. Foreign securities of debt issued by private issuers with a credit rating (<i>calificación de riesgo</i>) from a credit rating agency (<i>entidad calificadora</i>) recognized as national by the Securities and

	<p>Exchange Commission of the United States.</p> <p>c. Structured products of issuers with a credit rating (<i>calificación de riesgo</i>) of investment grade by a credit rating agency (<i>entidad calificadora</i>) recognized as national by the Securities and Exchange Commission of the United States.</p> <p>d. Foreign investment funds that are authorized by a regulatory entity that is a member of the International Organization of Securities Commissions (IOSCO) to do public offer of securities. When investing in financial funds, the latter shall obey the same rules of indebtedness and diversification established for the funds registered in the United States, for the harmonised funds (according to their definition in the guidelines issued by the European Union) or for the Costa Rican funds.</p> <p>Foreign managers of financial funds portfolios must be authorized by the regulator of the market of an IOSCO member to offer the services of portfolio management.</p> <p>Only the banks subject to the supervision of the General Superintendency of Financial Institutions (<i>Superintendencia General de Entidades Financieras</i> (SUGEF)), and the international financial organizations with the participation of the Costa Rican State can be a fiduciary of a trust of development of public works.</p> <p>The issues of debt and convertible bonds are subject to the requirement of obligatory rating, except the issues of State securities and of non-banking Costa Rican public institutions. Furthermore, the risk rating of the issuers with domicile abroad can be granted by a foreign credit rating agency (<i>entidad calificadora</i>) recognized as national by the Securities and Exchange Commission of the United States or its subsidiaries.</p>
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6. Sector:	Financial Services
Subsector:	Insurance and insurance-related services
Obligations Concerned:	National Treatment (Article 11.2) Market Access for Financial Institutions (Article 11.4)
Level of Government:	Central
Measures:	Law No. 8653 of 22 July 2008 – Regulatory Law of the Insurance Market, (<i>Ley Reguladora del Mercado de Seguros</i>). Law No. 12 of 30 October 1924 – Law of the National Insurance Institute (<i>Ley del Instituto Nacional de Seguros</i>).
Description:	Incorporation is required except for insurance and reinsurance companies. On a non-discriminatory basis, doing business and solicitation shall be prohibited for representation offices. The State guarantees the insurance activity of the National Insurance Institute (<i>Instituto Nacional de Seguros (INS)</i>).

Section B

7. Sector:	Financial Services
Subsector:	All subsectors other than Banking and Insurance
Obligations Concerned:	Market Access for Financial Institutions (Article 11.4)
Level of Government:	Central
Description:	Costa Rica reserves the right to adopt or maintain measures requiring the incorporation in Costa Rica of foreign financial institutions, other than those seeking to operate as banks or insurance companies within Costa Rica.

8. Sector:	Financial Services
Subsector:	All
Obligations Concerned:	Most-Favored-Nation Treatment (Article 11.3)
Level of Government:	Central
Description:	Costa Rica reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreement in force or signed after the date of entry into force of this Agreement.

Appendix III-1

CERTAIN MEASURES NOT INCONSISTENT WITH ARTICLES 11.2 OR 11.4, OR SUBJECT TO ARTICLE 11.10.

In accordance with Article 11.10 (Exceptions), Costa Rica reaffirms that nothing in this Agreement prevents it from adopting or maintaining measures for prudential reasons.

Without prejudice to Article 11.10 (Exceptions), any measure that Costa Rica adopts or maintains in its legislation that is equivalent or has an effect equivalent to the measures set forth in Appendix III-1 of Korea, shall not be construed to be inconsistent with Articles 11.2 (National Treatment) or 11.4 (Market Access for Financial Institutions). Any revision, amendment or modification to such measures or related legislation shall not be construed to be inconsistent with Articles 11.2 (National Treatment) or 11.4 (Market Access for Financial Institutions), to the extent that it does not conflict with the spirit of the original measure.

Annex I

SCHEDULE OF EL SALVADOR

EXPLANATORY NOTE

1. The Schedule of El Salvador to this Annex sets out, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), El Salvador's existing measures that are not subject to some or all of the obligations imposed by:

- (a) Articles 9.3 (National Treatment) or 10.2 (National Treatment);
- (b) Articles 9.4 (Most-Favored-Nation Treatment) or 10.3 (Most-Favored-Nation Treatment);
- (c) Article 10.5 (Local Presence);
- (d) Article 9.9 (Performance Requirements);
- (e) Article 9.10 (Senior Management and Boards of Directors); or
- (f) Article 10.4 (Market Access).

2. Each Schedule entry sets out the following elements:

- (a) **Sector** refers to the sector for which the entry is made;
- (b) **Obligations Concerned** specifies the obligation(s) referred to in paragraph 1 that, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), do not apply to the listed measure(s);
- (c) **Level of Government** indicates the level of government maintaining the listed measure(s);
- (d) **Measures** identifies the laws, regulations, or other measures for which the entry is made. A measure cited in the **Measures** element:
 - (i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement, and
 - (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and
- (e) **Description** sets out commitments, if any, for liberalization on the date of entry into force of the Agreement, and the remaining non-conforming aspects of the existing measures for which the entry is made.

3. In the interpretation of a Schedule entry, all elements of the entry shall be considered. An entry shall be interpreted in light of the relevant provisions of the Chapters against which the entry is made. To the extent that:

- (a) the **Measures** element is qualified by a liberalization commitment from the **Description** element, the **Measures** element as so qualified shall prevail over all other elements; and
- (b) the **Measures** element is not so qualified, the **Measures** element shall prevail over all other elements, unless any discrepancy between the **Measures** element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the **Measures** element should prevail, in which case the other elements shall prevail to the extent of that discrepancy.

4. In accordance with Article 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), the articles of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the law, regulation, or other measure identified in the **Measures** element of that entry.

5. Where a Party maintains a measure that requires that a service provider be a citizen, permanent resident, or resident of its territory as a condition to the provision of a service in its territory, a Schedule entry for that measure taken with respect to Article 10.2 (National Treatment), 10.3 (Most-Favored-Nation Treatment), or 10.5 (Local Presence) shall operate as a Schedule entry with respect to Article 9.3 (National Treatment), 9.4 (Most-Favored-Nation Treatment), or 9.9 (Performance Requirements) to the extent of that measure.

6. For greater certainty, Article 10.4 (Market Access) refers to non-discriminatory measures.

1. Sector:	Duty-Free Commercial Centers and Establishments
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	Constitution of the Republic of El Salvador, Article 95 (Constitución de la República de El Salvador, Artículo 95). Law Governing the Establishment of Duty-free Stores at the Maritime Ports of El Salvador, Article 5 (Ley para el Establecimiento de Tiendas Libres en los Puertos Marítimos de El Salvador, Artículo 5).
Description:	<u>Investment and Cross- Border Trade in Services</u> Only Salvadoran nationals born in El Salvador and enterprises organized under Salvadoran law may apply for a permit to establish duty-free commercial centers or establishments in El Salvador's seaports. However, an enterprise organized under Salvadoran law, a majority of whose capital is owned by foreign persons, or a majority of whose partners are foreign persons, may not establish duty free commercial centers or establishments in El Salvador's seaports. Permits to organize centers or establishments in the seaports of the country granted by Ministry of Finance (Ministerio de Hacienda). The location of the pavilions for this purpose will be decided by The Autonomous Executive Port Commission (Comisión Ejecutiva Portuaria Autónoma) (CEPA)

2. Sector:	Performing Arts
Obligations Concerned:	National Treatment (Article 10.2)
Level of Government:	Central
Measures:	<p>Migration Law, Articles 62-A and 62-B. (Ley de Migración, Artículos 62-A y 62-B).</p> <p>Legislative Decree Number 382, May 29th, 1970, published in the Official Gazette Number 64, Volume 227, April 10 th, 1970 (Decreto Legislativo No. 382, de fecha 29 de mayo de 1970, publicado en el Diario Oficial No. 64, Tomo 227, de fecha 10 de abril de 1970).</p> <p>Executive Decree Number 16, May 12th, 1970, published in Official Gazette Number 87, Volume 227, May 18 th, 1970 (Decreto Ejecutivo No. 16 de fecha 12 de mayo de 1970, publicado en el Diario Oficial No. 87, Tomo 227, de fecha 18 de mayo de 1970).</p>
Description:	<p><u>Cross- Border Trade in Services</u></p> <p>No foreign artist may give paid performances of any kind without the prior express authorization of the Ministry of Government and Territory Development (Ministerio de Gobernación y Desarrollo Territorial), which shall first seek, within 15 days, the advisory opinion of the legally established craft union of the artistic field in which the artist is involved. Foreign artists shall pay, to the relevant union, a performance fee deposit of 10 percent of the gross income likely to be earned in the country.</p> <p>No foreign artist or group of artists may perform in the country for more than 30 days consecutively or intermittently within a year from the date of the first performance.</p> <p>An artist is any person acting in El Salvador, individually or in a company consisting of one or more persons, to give performances in music, song, dance or readings, or to present shows, whether in person (i.e., live) or before a large or small audience or on radio or television.</p> <p>Where it is not possible to make the advance payment, the artist shall pay an adequate amount as a “security deposit” to the relevant union.</p>

3. Sector:	Circuses
Obligations Concerned:	National Treatment (Article 10.2)
Level of Government:	Central
Measures:	<p>Migration Law, Article 62- C (Ley de Migración, Artículo 62-C).</p> <p>Decree Number 122, November 4th, 1988, published in the Official Gazette Number 219, Volume 301, November 25 th, 1988, Article 3 (Decreto No. 122, de fecha 4 de noviembre de 1988, publicado en el Diario Oficial No. 219, Tomo 301, de fecha 25 de noviembre de 1988, Artículo 3).</p> <p>Legislative Decree Number 382, May 29 th, 1970, published in the Official Gazette Number 64, Volume 227, April 10 th, 1970 (Decreto Legislativo No. 382 de fecha 29 de mayo de 1970, publicado en el Diario Oficial No. 64, Tomo 227, de fecha 10 de abril de 1970).</p> <p>Decree Number 193, March 8 th, 1989, published in Official Gazette Number 54, Volume 302, March 17 th, 1989, Articles 1 and 2 (Decreto No. 193 de fecha 8 de marzo de 1989, publicado en el Diario Oficial No. 54, Tomo 302, de fecha 17 de marzo de 1989, Artículos 1 y 2).</p> <p>Regulations for the Application of Legislative Decrees 122 and 193 Concerning Circuses Companies, Articles 1 and 2 (Reglamento para la Aplicación de los Decretos Legislativos 122 y 193 Relativos a Empresas Circenses, Artículos 1 y 2).</p>

<p>Description:</p>	<p><u>Cross- Border Trade in Services</u></p> <p>Foreign circuses or other similar shows must pay to the relevant circus union a performance fee equal to 2.5 percent of the gross income likely to be earned daily from ticket sales. The fee must be paid in full through the withholding system.</p> <p>All foreign circuses must be authorized by the appropriate Ministry and once authorized, notify the Salvadoran Association of Circuses Entrepreneurs (Asociación Salvadoreña de Empresarios Circenses) (ASEC) and pay ASEC 3 percent of the gross income earned from ticket sales for each performance, as well as 10 percent of total earnings from sales to the audience, inside the circus, of flags, caps, tee shirts, balloons, photographs and other paraphernalia. The foreign circus shall pay an adequate amount as a security deposit to ASEC.</p> <p>A foreign circus entering El Salvador may only work in the city of San Salvador for 15 days, which may be extended for a further 15 days.</p> <p>A foreign circus that has performed in El Salvador can only return to the country after at least one year has elapsed since the date on which the circus left the country.</p>
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4. Sector:	Performing Arts
Obligations Concerned:	National Treatment (Article 10.2)
Level of Government:	Central
Measures:	<p>Decree of the provisions to regulate the exploitation of works of an intellectual nature by means of public communication and the participation of Salvadoran artists in public shows, Legislative Decree Number 239, June 9 th, 1983, published in the Official Gazette Number 111, Volume 279, June 15th, 1983 (Decreto de las disposiciones para regular la explotación de obras de naturaleza intelectual por medios de comunicación pública y la participación de artistas salvadoreños en espectáculos públicos, Decreto Legislativo No. 239, de fecha 9 de junio de 1983, publicado en el Diario Oficial No. 111, Tomo 279, de fecha 15 de junio de 1983).</p> <p>Decree Number 18, Replacement of Articles 1 and 4 of Legislative Decree Number 239, June 9 th, 1983, published in Official Gazette Number 7, Volume 282, January 10 th, 1984 (Decreto No. 18, Sustitución de los artículos 1 y 4 del Decreto Legislativo No. 239, de fecha 9 de junio de 1983, publicado en el Diario Oficial No. 7, Tomo 282, de fecha 10 de enero de 1984).</p>
Description:	<p><u>Cross- Border Trade in Services</u></p> <p>In the case of public performances involving the live participation of artists of any kind, the participation of Salvadoran nationals shall be equivalent to 20 percent of the number of participating foreigners.</p>

5. Sector:	Air Services- Aircraft Repair and Maintenance Services During which an Aircraft is Withdrawn from Service.
Obligations Concerned:	National Treatment (Article 10.2) Most-Favored-Nation Treatment (Article 10.3)
Level of Government:	Central
Measures:	Civil Aviation Organization Act, Articles 39 and 40 (Ley Orgánica de Aviación Civil, Artículos 39 y 40). Technical Regulation of the Civil Aviation Organization Act (Reglamento Técnico de la Ley Orgánica de Aviación Civil), Articles 138 and 140.
Description:	<u>Cross- Border Trade in Services</u> El Salvador applies reciprocity requirements when determining whether to recognize or validate licenses, certificates, and permits issued by foreign air transport authorities to: (a) technical staff supplying aircraft repair and maintenance services while an aircraft is withdrawn from service; and (b) pilots and other technical staff.

6. Sector:	All Sectors
Obligations Concerned:	National Treatment (Article 9.3) Most-Favored-Nation Treatment (Article 9.4)
Level of Government:	Central
Measures:	Constitution of the Republic of El Salvador, Articles 95 and 109. (Constitución de la República de El Salvador, Artículos 95 y 109),
Description:	<p><u>Investment</u></p> <p>Rural land may not be owned by a foreign person, including a branch of a foreign person, if the person is a national of a country or is organized under the law of a country that does not permit Salvadoran persons to own rural land, except in the case of land to be used for industrial plants.</p> <p>An enterprise organized under Salvadoran law, a majority of whose capital is owned by foreign persons, or a majority of whose partners are foreign persons, is subject to the preceding paragraph.</p>

7. Sector:	All Sectors
Obligations Concerned:	National Treatment (Article 10.2) Most- favored- Nation Treatment (Article 10.3)
Level of Government:	Central
Measures:	Labor Law, Articles 7 and 10 (Código de Trabajo, Artículos 7 y 10).
Description:	<p><u>Cross- Border Trade in Services</u></p> <p>Every employer is obliged to compose its personnel with at least 90 per cent of Salvadoran employees. Under special circumstances the Ministry of Labor and Social Welfare (Ministerio de Trabajo y Previsión Social) may authorize the employment of more foreign employees, when these are difficult or impossible to be substituted by Salvadorans. In such circumstance, the employers are obliged to train Salvadoran personnel under the supervision and control of the mentioned Ministry, during a period no longer than five years.</p>

8. Sector:	Cooperative Production Societies
Obligations Concerned:	National Treatment (Article 9.3)
Level of Government:	Central
Measures:	Regulation of the General Law of Cooperative Associations Title VI, Chapter I, Article 84 (Reglamento de la Ley General de Asociaciones Cooperativas Título VI, Capítulo I, Artículo 84)
Description:	<u>Investment</u> In cooperative production societies, at least 75 percent of the total number of partners must be Salvadoran persons.

9. Sector:	Communications Services- Advertising and Promotional Services for Radio and Television
Obligations Concerned:	National Treatment (Article 10.2) Most-Favored-Nation Treatment (Article 10.3)
Level of Government:	Central
Measures:	<p>Decree of the provisions to regulate the exploitation of works of an intellectual nature by means of public communication and the participation of Salvadoran artists in public shows. Legislative Decree Number 239, June 9th, 1983, published in the Official Gazette Number 111, Volume 279, June 15th, 1983, Article 4 (Decreto de las disposiciones para regular la explotación de obras de naturaleza intelectual por medios de comunicación pública y la participación de artistas salvadoreños en espectáculos públicos. Decreto Legislativo No. 239, de fecha 9 de junio de 1983, publicado en el Diario Oficial No. 111, Tomo 279, de fecha 15 de junio de 1983, Artículo 4).</p> <p>Decree Number 18, Substitution of Articles 1 and 4 of Legislative Decree Number 239, June 9th, 1983, published in Official Gazette Number 7, Volume 282, January 10, 1984 (Decreto No. 18, Sustitución de los Artículos 1 y 4 del Decreto Legislativo No. 239, de fecha 9 de junio de 1983, publicado en el Diario Oficial No. 7, Tomo 282, de fecha 10 de enero de 1984).</p>

Description:	<p><u>Cross- Border Trade in Services</u></p> <p>At least 90 percent of the production and recording of any commercial advertisement for use in El Salvador's public communications media, meaning over-the-air television and radio broadcasts and printed material that originate in El Salvador, must be carried out by enterprises organized under Salvadoran law.</p> <p>A commercial advertisement produced or recorded by an enterprise organized under the law of another Central American Party may be used in the Salvadoran media, as long as similar treatment is extended by that Party to commercial advertisements produced or recorded in El Salvador.</p> <p>The broadcast in El Salvador's public media of a commercial advertisement for an international product, brand, or service that has been imported into El Salvador or produced in El Salvador under license and does not satisfy the requirements referenced above will be permitted and may be subject to a one-time-fee which it will be collected by the National Council of Advertising (Consejo Nacional de la Publicidad) who may evaluate the implementation of this provision.</p>
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10. Sector:	Professional Services: Custom Agents
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3)
Level of Government:	Central
Measures:	Regulation of the Central American Uniform Customs Code, Article 76 (Reglamento del Código Aduanero Uniforme Centroamericano, Artículo 76).
Description:	<u>Investment and Cross- Border Trade in Services</u> Only nationals of the Central American countries may work as customs agents.

11. Sector:	Transport Services: Maritime Transport Services
Obligations Concerned:	National Treatment (Article 10.2) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p>Maritime Law, Articles 42 and 53 (Ley General Marítimo Portuaria, Artículos 42 y 53).</p> <p>Regulations for the Navigation of Vessels and Authorizations of Seafarers, Article 32 (Reglamento para la Navegación de Buques y Autorizaciones de Gente de Mar, Artículo 32).</p> <p>Labor Law, Articles 7 and 10 (Código de Trabajo, Artículos 7 y 10).</p>
Description:	<p><u>Cross- Border Trade in Services</u></p> <p>The navigation and coasting trade between ports of the Republic, are reserved for national flag vessels. This does not apply between Central American ports. A foreign vessel could do the same, subject to the conditions imposed to national flag vessels, according to national laws. To consider a foreign vessel as a national flag vessel, it must meet the following conditions and requirements:</p> <p>(a) be registered;</p> <p>(b) use the national flag;</p> <p>The owner of a boat that wants to enroll, must be domiciled in the Republic. If the owner is a corporation, it must be constituted under national law, or if it has been constituted abroad, it has to establish a branch in El Salvador, or any other kind of permanent representation in accordance with the national law.</p> <p>Foreign ships may be registered in the Salvadoran Maritime Registry (Registro Marítimo Salvadoreño) (REMS), provided they have previously canceled their registration in the country of shipping.</p> <p>No person can be part of the crew of ships or naval devices registered in the REMS, or exercise any profession, trade or</p>

	occupation in the port jurisdiction, or activity regulated or controlled by the Maritime Port Authority (Autoridad Marítima Portuaria), if not authorized by it or registered in the respective section of REMS.
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12. Sector:	All Sectors
Obligations Concerned:	National Treatment (Article 9.3) Most-Favored-Nation Treatment (Article 9.4)
Level of Government:	Central
Measures:	Constitution of the Republic of El Salvador, Articles 95 and 115 (Constitución de la República de El Salvador, Artículos 95 y 115); Investment Law, Legislative Decree Number 732, Article 7 (Ley de Inversiones, Decreto Legislativo número 732, Artículo 7); and Code of Commerce, Article 6 (Código de Comercio, Artículo 6).
Description:	<u>Investment</u> Only the following persons may engage in small scale commerce, industry, and the supply of services in El Salvador: (a) Salvadoran nationals born in El Salvador; and (b) nationals of Central American Parties. An enterprise organized under Salvadoran law, a majority of whose capital is owned by foreign persons, or a majority of whose partners are foreign persons, may not establish a small scale enterprise to engage in small scale commerce, industry, and the supply of services (“small scale enterprise”). For purposes of this entry, a small scale enterprise is an enterprise with a capitalization not greater than 200,000 U.S. dollars.

13. Sector:	Communications Services: Television and Radio Broadcasting Services
Obligations Concerned:	National Treatment (Article 9.3)
Level of Government:	Central
Measures:	Telecommunications Law, Article 123 (Ley de Telecomunicaciones, Artículo 123).
Description:	<p><u>Investment</u></p> <p>Concessions and licenses for free reception broadcasting services shall only be granted to Salvadoran nationals born in El Salvador or enterprises organized under Salvadoran law whose equity capital is at least 51 percent owned by Salvadoran persons.</p>

Annex II

SCHEDULE OF EL SALVADOR

EXPLANATORY NOTE

1. The Schedule of El Salvador of this Annex sets out, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), the specific sectors, sub-sectors, or activities for which that Party may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:

- (a) Articles 9.3 (National Treatment) or 10.2 (National Treatment);
- (b) Articles 9.4 (Most-Favored-Nation Treatment) or 10.3 (Most-Favored-Nation Treatment);
- (c) Article 10.5 (Local Presence)
- (d) Article 9.9 (Performance Requirements);
- (e) Article 9.10 (Senior Management and Boards of Directors); or
- (f) Article 10.4 (Market Access).

2. Each Schedule entry sets out the following elements:

- (a) **Sector** refers to the sector for which the entry is made;
- (b) **Obligations Concerned** specifies the obligation(s) referred to in paragraph 1 that, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), shall not apply to the sectors, subsectors, or activities listed in the entry;
- (c) **Description** sets out the scope of the sectors, subsectors, or activities covered by the entry; and
- (d) **Existing Measures** identifies, for transparency purposes, existing measures that apply to the sectors, subsectors, or activities covered by the entry.

3. In accordance with Article 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), the articles of this Agreement specified in the Obligations Concerned element of an entry shall not apply to the sectors, subsectors, and activities identified in the Description element of that entry.

1. Sector:	Postal Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most- Favored Nation Treatment (Articles 9.4 and 10.3)
Description:	<u>Investment and Cross- Border Trade in Services</u> El Salvador reserves the right to adopt or maintain any measure with respect to the provision of postal services.

2. Sector:	Social Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most- favored- Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Description:	<u>Investment and Cross-Border Trade in Services</u> El Salvador reserves the right to adopt or maintain any measure with respect to the provision of law enforcement and correctional services, and the following services to the extent they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health, and child care.

3. Sector:	Minority Affairs
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most- favored- Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Description:	<u>Investment and Cross-Border Trade in Services</u> El Salvador reserves the right to adopt or maintain any measure according rights or preferences to socially or economically disadvantaged minorities.

4. Sector:	Transportation Services: Land Transportation Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most- favored- Nation Treatment (Articles 9.4 and 10.4) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Description:	<u>Investment and Cross-Border Trade in Services</u> El Salvador reserves the right to adopt or maintain any measure with respect to Land Transportation Services.

5. Sector:	Business Services: Professional Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most- favored- Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Description:	<u>Investment and Cross-Border Trade in Services</u> El Salvador reserves the right to adopt or maintain any measure regarding cross-border trade in services and investment of Professional Services ¹ .

¹ For greater certainty, investment-related professional services does not preclude compliance with national legislation for professional practice under the definition of trade in services under this Agreement.

6. Sector:	Construction and related Engineering Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most- favored- Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Description:	<u>Investment and Cross- Border Trade in Services</u> El Salvador reserves the right to adopt or maintain any measure regarding construction and related engineering services.

7. Sector:	All Sectors
Obligations Concerned:	Most-Favored- Nation Treatment (Articles 9.4 and 10.3)
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>El Salvador reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Treaty².</p> <p>El Salvador reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreement in force or signed after the date of entry into force of this Treaty, involving:</p> <ul style="list-style-type: none"> (a) aviation; (b) fisheries; (c) maritime matters, including salvage; (d) telecommunication services; or (e) railroad transportation.

² For greater certainty, El Salvador may adopt or maintain any measure derived from a community law norm resulting of a community law instrument, or adopted by an organ of the Central America Integration System (Sistema de Integración Centroamericana), or its successor.

8. Sector:	Other Business Services: Private Security Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Description:	<u>Investment and Cross Border Trade in Services</u> El Salvador reserves the right to adopt or maintain any measure regarding private security services.

9. Sector:	Communications Services: Telecommunications Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Description:	<u>Investment and Cross- Border Trade in Services</u> El Salvador reserves the right to adopt or maintain any measure regarding telecommunications services.

10. Sector:	Distribution Services: Petroleum Products
Obligations Concerned:	Performance Requirements (Article 9.9) Market Access (Article 10.4) Local Presence (Article 10.5)
Description:	<u>Investment and Cross Border Trade in Services</u> El Salvador reserves the right to adopt or maintain any measure regarding distribution services of petroleum products.

11. Sector:	Health related Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most- favored- Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Description:	<u>Investment and Cross- Border Trade in Services</u> El Salvador reserves the right to adopt or maintain any measure regarding health related services.

12. Sector:	Pharmaceutical Industry
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most- favored- Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Description:	<u>Investment and Cross- Border Trade in Services</u> El Salvador reserves the right to adopt or maintain any measure regarding Pharmaceutical Industry, such as services supplied by pharmacies, pharmacists, and distribution of pharmaceuticals, medicines and cosmetic products

13. Sector:	Energy
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most- favored- Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Description:	<u>Investment and Cross-Border Trade in Services</u> El Salvador reserves the right to adopt or maintain any measure regarding energy services such as: production, transmission and distribution of electricity and gas industry.

14. Sector:	Education Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most- favored- Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Description:	<u>Investment and Cross- Border Trade in Services</u> El Salvador reserves the right to adopt or maintain any measure regarding education services such as: primary, secondary, higher, and other education services.

15. Sector:	Audiovisual Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most- favored- Nation Treatment (Articles 9.4 and 10.3) Market Access (Article 10.4) Local Presence (Article 10.5)
Description:	<u>Investment and Cross-Border Trade in Services</u> El Salvador reserves the right to adopt or maintain any measure in audiovisual services, such as: motion pictures and video tape production and distribution services; motion picture projection service, and sound recording.

16. Sector:	Creative Industry: Production of Creative Content
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most- favored- Nation Treatment (Articles 9.4 and 10.3) Market Access (Article 10.4) Local Presence (Article 10.5)
Description:	<u>Investment and Cross-Border Trade in Services</u> El Salvador reserves the right to adopt or maintain any measure in creative industry, referring to the production of creative content, such as: music, theater, literature, photography, animation, video and computer games (also on line) and software development.

17. Sector:	Manufacturing of Liquor
Obligations Concerned:	Performance Requirements (Article 9.9)
Description:	<u>Investment</u> El Salvador reserves the right to adopt or maintain any measure with respect to manufacturing of liquor.

18. Sector:	Mining and Quarrying
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most- favored- Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Description:	<u>Investment and Cross-Border Trade in Services</u> El Salvador reserves the right to adopt or maintain any measure regarding mining and quarrying.

Annex III

SCHEDULE OF EL SALVADOR

EXPLANATORY NOTE

1. The Schedule of El Salvador to Annex 3 sets out:
 - (a) headnotes that limit or clarify the commitments of El Salvador with respect to the obligations described in clauses (i)-(v) of subparagraph (b), and in subparagraph (c);
 - (b) in Section A, pursuant to Article 11.9 (Non-Conforming Measures), the existing measures of El Salvador that do not conform to some or all of the obligations imposed by:
 - (i) Article 11.2 (National Treatment);
 - (ii) Article 11.3 (Most-Favored-Nation Treatment);
 - (iii) Article 11.4 (Market Access for Financial Institutions);
 - (iv) Article 11.5 (Cross-Border Trade); or
 - (v) Article 11.8 (Senior Management and Boards of Directors); and
 - (c) in Section B, pursuant to Article 11.9 (Non-Conforming Measures), the specific sectors, subsectors, or activities for which El Salvador may maintain existing, or adopt new or more restrictive, measures that do not conform with the obligations imposed by Article 11.2 (National Treatment), 11.3 (Most-Favored-Nation Treatment), 11.4 (Market Access for Financial Institutions), 11.5 (Cross-Border Trade), or 11.8 (Senior Management and Boards of Directors).
2. Each entry in Section A sets out the following elements:
 - (a) **Sector** refers to the general sector for which the entry is made;
 - (b) **Subsector** refers to the specific sector for which the entry is made;
 - (c) **Obligations Concerned** specifies the obligation(s) referred to in subparagraph 1(b) that, pursuant to Article 11.9 (Non-Conforming Measures), do not apply to the listed measure(s);
 - (d) **Level of Government** indicates the level of government maintaining the listed measure(s);

- (e) **Measures** identifies the laws, regulations or other measures for which the entry is made. A measure cited in the **Measures** element:
 - (i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement, and
 - (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and
- (f) **Description** provides a general, nonbinding description of the Measures.

3. Each entry in Section B sets out the following elements:

- (a) **Sector** refers to the general sector for which the entry is made;
- (b) **Subsector** refers to the specific sector for which the entry is made;
- (c) **Obligations Concerned** specifies the obligation(s) referred to in subparagraph 1(c) that, pursuant to Article 11.9 (Non-Conforming Measures), do not apply to the sectors, subsectors, or activities listed in the entry;
- (d) **Level of Government** indicates the level of government maintaining the listed measure(s); and
- (e) **Description** sets out the scope of the sectors, subsectors, or activities covered by the entry.

4. In the interpretation of a non-conforming measure in Section A, all elements of the non-conforming measures listing shall be considered. A non-conforming measure shall be interpreted in the light of the relevant provisions of the Financial Services Chapter with respect to which the non-conforming measure is taken. To the extent that:

- (a) the **Measures** element is qualified by a liberalization commitment from the **Description** element, if any, or a Specific Commitment from an Annex to the Financial Services Chapter, the **Measures** element as so qualified shall prevail over all other elements; and
- (b) the **Measures** element is not so qualified, the **Measures** element shall prevail over all other elements, unless any discrepancy between the **Measures** element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the **Measures** element should prevail, in which case the other elements shall prevail to the extent of the discrepancy.

5. For entries in Section B, in accordance with Article 11.9.2 (Non-Conforming Measures), the articles of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the sectors, subsectors, and activities identified in the Description element of that entry.

6. Where El Salvador maintains a measure that requires that a service supplier be a citizen, permanent resident or resident of its territory as a condition to the provision of a service in its territory, a listing for that measure taken in Annex III with respect to Articles 11.2 (National Treatment), 11.3 (Most-Favored-Nation Treatment), 11.4 (Market Access for Financial Institutions), or 11.5 (Cross-Border Trade) shall operate as a non-conforming measure with respect to Articles 9.3 (National Treatment), 9.4 (Most-Favored-Nation Treatment) and 9.9 (Performance Requirements), to the extent of that measure.

HEADNOTES

1. Commitments in these subsectors under the Agreement are undertaken subject to the limitations and conditions set forth in these headnotes and in Sections A and B below.
2. To clarify El Salvador's commitment with respect to Article 11.4, juridical persons supplying financial services and constituted under the laws of El Salvador are subject to non-discriminatory limitations on juridical form.¹

¹ For example, partnerships and sole proprietorships are not acceptable juridical forms for depositary financial institutions in El Salvador. This headnote is not itself intended to affect, or otherwise limit, a choice by a financial institution of another Party between branches or subsidiaries.

SECTION A

1. Sector:	Financial Services
Subsector:	All Insurance and Insurance-Related Services
Obligations Concerned:	National Treatment (Article 11.2) Most-Favored-Nation Treatment (Article 11.3) Market Access for Financial Institutions (Article 11.4)
Level of Government:	Central
Measures:	<p>Law of Insurance Companies, Legislative Decree Number 844, October 10th, 1996, Articles 1, 6, 41 and 111 (Ley de Sociedades de Seguros, Decreto Legislativo número 844, 10 de octubre de 1996, Artículos 1, 6, 41 y 111).</p> <p>Regulation of the Law of Insurance Companies, Legislative Decree Number 44, April 20th, 1999, Article 29 (Reglamento de la Ley de Sociedades de Seguros, Decreto Legislativo número 44, 20 de abril de 1999, Artículo 29).</p>
Description:	<p>Insurance companies must be legally incorporated in El Salvador. El Salvador shall permit foreign insurance companies to establish branches².</p> <p>For an enterprise to be established under Salvadoran law, at least 75 percent of its shares must be owned jointly or severally by:</p> <ul style="list-style-type: none"> (a) Salvadoran natural persons or Central American natural persons; (b) legal persons organized under Salvadoran law whose majority, shareholders or partners are Salvadoran natural persons or Central American natural persons; (c) Central American insurance or reinsurance companies; or (d) foreign insurance and reinsurance companies with a first rate Classification by an internationally recognized classification Institution (e.g. Moody's, A.M. Best or S&P).

² El Salvador may require that the branch owners or shareholders meet the solvency and integrity requirements established in El Salvador's insurance legislation.

2. Sector:	Financial Services
Subsector:	Banking Services
Obligations Concerned:	National Treatment (Article 11.2) Most- Favored- Nation Treatment (Article 11.3) Market Access for Financial Institutions (Article 11.4)
Level of Government:	Central
Measures:	Banking Law, Legislative Decree Number 697, September 2nd, 1999, Articles 5, 10, 26, 27 and 150 (Ley de Bancos, Decreto Legislativo número 697, 2 de septiembre de 1999, Artículos 5, 10, 26, 27 y 150).
Description:	<p>Banks incorporated in El Salvador must be organized and operate as corporations with fixed capital broken down into registered shares and with no fewer than ten partners.</p> <p>At least 51 percent of the shares in banks legally incorporated in El Salvador must be owned by any of the following types of investor:</p> <p>(a) nationals of El Salvador or another Central American country;</p> <p>(b) legal persons organized under the laws of El Salvador whose majority shareholders or partners are:</p> <p>(i) nationals of El Salvador or a Central American country; or</p> <p>(ii) other legal persons organized under the laws of El Salvador whose majority shareholders or partners are nationals of El Salvador or another Central American country;</p> <p>(c) banks established under the laws of a Central American country that:</p> <p>(i) are subject to prudential regulation and supervision in that country, in accordance with relevant international practice;</p> <p>(ii) have been approved by internationally recognized risk classification entities; and</p>

	<p>(iii) that fully comply with the legal provisions and guidelines in force in those countries; or</p> <p>(d) banks and other foreign financial institutions that have been approved by internationally recognized risk classification entities as first-rate institutions and which meet other applicable requirements. Holding companies and other foreign financial institutions that fulfill these requirements are also covered by this subparagraph.</p> <p>To operate in El Salvador, a foreign bank branches must be part of a bank meeting the requirements of subparagraph (c) or (d).</p> <p>The operations of foreign branches in El Salvador are limited by their capital in El Salvador.</p> <p>A bank organized under the laws of El Salvador in which over 50 percent of the shares are owned by foreign banks or financial conglomerates shall only share names, assets or infrastructure or offer joint services to the public with other companies of the same foreign conglomerate as laid down in the Banking Law (Ley de Bancos).</p>
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3. Sector:	Financial Services
Subsector:	Savings and Credit Institutions and Cooperatives
Obligations Concerned:	National Treatment (Article 11.2) Most-Favored-Nation Treatment (Article 11.3) Market Access for Financial Institutions (Article 11.4)
Level of Government:	Central
Measures:	<p>Law of Cooperative Banks and Savings and Credit Societies, Legislative Decree Number 849, February 16th, 2000, Articles 155 and 157 (Ley de Bancos Cooperativos y Sociedades de Ahorro y Crédito, Decreto Legislativo número 849, 16 de febrero de 2000, Artículos 155 y 157);</p> <p>Banking Law, Legislative Decree Number. 697, September 2nd, 1999, Article 10 (Ley de Bancos, Decreto Legislativo número 697, 2 de septiembre de 1999, Artículo 10);</p> <p>General Law of Cooperative Associations, Legislative Decree Number 339, May 6th, 1986, Articles 1 and 16 (Ley General de Asociaciones Cooperativas, Decreto Legislativo número 339, 6 de mayo de 1986, Artículos 1 y 16) ; and</p> <p>Code of Commerce, Legislative Decree Number. 671, May 8th, 1970, Article 17 (Código de Comercio Decreto Legislativo número 671, 8 de mayo de 1970, Artículo 17).</p>
Description:	<p>Savings and credit institutions shall be subject to the same ownership requirements as set forth for banks in the preceding entry regarding the Financial Services sector, Banking Services subsector.</p> <p>Savings and credit institutions and cooperatives must be incorporated in El Salvador.</p> <p>The share ownership limit set forth in Article 10 of the Banking Law (Ley de Bancos) shall not apply to foreign not-for-profit foundations and associations with legal personality extended, according to the laws of their countries of origin, and duly inscribed in the Register of Non Profit Associations and Foundations (Registro de Asociaciones y Fundaciones sin Fines de Lucro) of the Ministry of Governance and Territorial Development (Ministerio de Gobernación y Desarrollo Territorial), pursuant to the Nonprofit Associations and Foundations Act (Ley de</p>

	Asociaciones y Fundaciones sin Fines de Lucro) of El Salvador.
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4. Sector:	Financial Services
Subsector:	Bureaux de Change
Obligations Concerned:	National Treatment (Article 11.2) Market Access for Financial Institutions (Article 11.4)
Level of Government:	Central
Measures:	Law of Foreign Currency Exchange Houses, Legislative Decree Number 480, April 5th, 1990, Article 4 (Ley de Casas de Cambio de Moneda Extranjera, Decreto Legislativo número 480, 5 de abril de 1990, Artículo 4).
Description:	<p>Bureaux de change must be incorporated in El Salvador as anonymous society. The shares of the bureaux de change shall be the property of national financial institutions or nationals of El Salvador or legal persons comprising exclusively Salvadorans.</p> <p>A Bureaux de change, it's a society whose usual activity is the buying and selling of foreign currency, bank drafts, travelers checks and other payment instruments denominated in foreign currency, to prices determine the supply and demand of the market.</p> <p>An anonymous society, it's a capital company in which the shareholders are liable up to the amount of their contributions to social obligations. The name is formed freely without any limitation being that different from any other existing company, immediately followed by the words "Anonymous Society" ("Sociedad Anónima") or its abbreviation: "A.S" ("S.A").</p>

5. Sector:	Financial Services
Subsector:	All Subsectors
Obligations Concerned:	National Treatment (Article 11.2)
Level of Government:	Central
Measures:	<p>Banking Law, Legislative Decree Number 697, September 2nd, 1999, Article 156 (Ley del Bancos, Decreto Legislativo número 697, 2 de septiembre de 1999, Artículo 156).</p> <p>Law of the Agricultural Development Bank, Legislative Decree Number 312, April 10th, 1973, Article 14 (Ley del Banco de Fomento Agropecuario, Decreto Legislativo número 312, 10 de abril de 1973, Artículo 14).</p>
Description:	The Agricultural Development Bank (The Banco de Fomento Agropecuario) will not be member of the Deposit Guarantee Institute (Instituto de Garantía de Depósitos).

6. Sector:	Financial Services
Subsector:	All Subsectors
Obligations Concerned:	Most-Favored-Nation Treatment (Article 11.3)
Level of Government:	Central
Measures:	Free Trade Agreement between Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua and Panamá (Tratado de Libre Comercio entre Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua y Panamá) as set out in the Description element.
Description:	Panama may be treated as a Central American Party for the purposes of the Financial Services Chapter.

SECTION B

7. Sector:	Financial Services
Subsector:	All Subsectors Other Than Banking and Insurance
Obligations Concerned:	Market Access for Financial Institutions (Article 11.4)
Description:	Financial Services El Salvador reserves the right to adopt or maintain measures requiring the incorporation in El Salvador of foreign financial institutions, other than those seeking to operate as banks or insurance companies within El Salvador.

8. Sector:	Financial Services
Subsector:	Information Services of Credit Data History
Obligations Concerned:	National Treatment (Article 11.2) Most-Favored-Nation Treatment (Article 11.3) Market Access for Financial Institutions (Article 11.4) Senior Management and Boards of Directors (Article 11.8)
Descripción:	El Salvador reserves the right to adopt or maintain any measure in relation with the information services of credit data history.

9. Sector:	Financial Services
Subsector:	Management of Mutual Funds
Obligations Concerned:	National Treatment (Article 11.2) Most-Favored-Nation Treatment (Article 11.3) Market Access for Financial Institutions (Article 11.4) Senior Management and Boards of Directors (Article 11.8)
Description:	El Salvador reserves the right to adopt or maintain any measure in relation with Management of Mutual Funds.

10. Sector:	Financial Services
Subsector:	Providers of Electronic Money
Obligations Concerned:	National Treatment (Article 11.2) Most-Favored-Nation Treatment (Article 11.3) Market Access for Financial Institutions (Article 11.4) Senior Management and Boards of Directors (Article 11.8)
Description:	El Salvador reserves the right to adopt or maintain any measure in relation with providers of electronic money.

11. Sector:	Financial Services
Subsector:	Securities Market Services
Obligations Concerned:	National Treatment (Article 11.2) Most-Favored-Nation Treatment (Article 11.3) Market Access for Financial Institutions (Article 11.4) Senior Management and Boards of Directors (Article 11.8)
Description:	El Salvador reserves the right to adopt or maintain any measure in relation with securities market services.

12. Sector:	Financial Services
Subsector:	Pension Funds Services
Obligations Concerned:	National Treatment (Article 11.2) Most-Favored-Nation Treatment (Article 11.3) Market Access for Financial Institutions (Article 11.4) Senior Management and Boards of Directors (Article 11.8)
Descripción:	El Salvador reserves the right to adopt or maintain any measure in relation with pension funds services.

13. Sector:	Financial Services
Subsector:	Lendings of all Types
Obligations Concerned:	Market Access for Financial Institutions (Article 11.4)
Description:	El Salvador reserves the right to adopt or maintain any measure in relation with the establishment of maximum interest rates to lendings of all types to avoid usury.

Annex I

SCHEDULE OF HONDURAS

EXPLANATORY NOTE

1. The Schedule of Honduras to this Annex sets out, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), Honduras' existing measures that are not subject to some or all of the obligations imposed by:

- (a) Article 9.3 (National Treatment) or 10.2 (National Treatment);
- (b) Article 9.4 (Most-Favored-Nation Treatment) or 10.3 (Most-Favored-Nation Treatment);
- (c) Article 10.4 (Market Access);
- (d) Article 10.5 (Local Presence);
- (e) Article 9.9 (Performance Requirements); or
- (f) Article 9.10 (Senior Management and Boards of Directors).

2. Each Schedule entry sets out the following elements:

- (a) **Sector** refers to the sector for which the entry is made;
- (b) **Obligation Concerned**, specifies the obligation(s) referred to in paragraph 1 that, pursuant to Articles 9.13.1(a) (Non-Conforming Measures) and 10.6.1(a) (Non-Conforming Measures) does not apply to the non-conforming aspects of the law, regulation, or other measures, as set out in paragraph 3;
- (c) **Measures** identifies the laws, regulations, or other measures for which the entry is made. A measure cited in the **Measures** element:
 - (i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement, and
 - (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and
- (d) **Description** sets out commitments, if any, for liberalization on the date of entry into force of the Agreement, and the remaining non-conforming aspects of the existing measures for which the entry is made.

3. In the interpretation of a Schedule entry, all elements of the entry shall be considered. An entry shall be interpreted in light of the relevant provisions of the Chapters against which the entry is made. To the extent that:

- (a) the Measures element is qualified by a liberalization commitment from the Description element, the Measures element as so qualified shall prevail over all other elements; and
- (b) the Measures element is not so qualified, the Measures element shall prevail over all other elements, unless any discrepancy between the Measures element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the Measures element should prevail, in which case the other elements shall prevail to the extent of that discrepancy.

4. In accordance with Articles 9.13.1 (a) (Non-Conforming Measures) and 10. 6.1(a) (Non-Conforming Measures) and subject to Articles 9.13.1(c) and 10.6.1(c), the Articles of this Agreement specified in the Obligations Concerned element of an entry do not apply to the non-conforming aspects of the law, regulation, or other measure identified in the Measures element of that entry.

5. Where Honduras maintains a measure that requires that a service provider be a citizen, permanent resident, or resident of its territory as a condition to the provision of a service in its territory, a Schedule entry for that measure taken with respect to Article 10.2 (National Treatment), 10.3 (Most-Favored-Nation Treatment), or 10.5 (Local Presence) shall operate as a Schedule entry with respect to Article 9.3 (National Treatment), 9.4 (Most-Favored-Nation Treatment), or 9.9 (Performance Requirements) to the extent of that measure.

1. Sector:	All Sectors
Subsector:	
Obligations Concerned:	National Treatment (Article 9.3)
Level of Government:	Central
Measures:	<p>Decreto No. 131 <i>Constitución de la República de Honduras</i>, Título III, Capítulo II Artículo 107 (Decree No. 131, Constitution of the Republic of Honduras, Title III, Chapter II, Article 107)</p> <p>Decreto No. 90-1990, <i>Ley para la Adquisición de Bienes Urbanos en las Áreas que delimita el Artículo 107 de la Constitución de la República de Honduras</i>, Artículos 1 y 4. (Decree No. 90-1990, Act on Property Acquisition in Urban Areas delimiting the Article 107 of the Constitution of the Republic of Honduras, Articles 1 and 4.)</p> <p>Decreto No. 968, <i>Ley para la Declaratoria, Planeamiento y Desarrollo de las Zonas de Turismo</i>, Título V, Capítulo V, Artículo 16. (Decree No. 968, Declaratory Act, Planning and Development of Tourism Zones, Title V, Chapter V, Article 16.)</p>
Description:	<p><u>Investment:</u></p> <p>State land, common land, and private land within 40 kilometres of the borders and coastlines, and such land on islands, keys, coral reefs, breakwaters, rocks, and sandbanks in Honduras, can only be acquired, owned or held under any title by persons who are Honduran by birth, by companies fully owned by Honduran nationals, and by state institutions.</p> <p>Notwithstanding the preceding paragraph, anyone may acquire, possess, hold or lease for up to 40 years (which may be renewed) urban lands in such areas, provided that it is certified and approved for tourist purposes, economic or social development, or for the public interest by the Honduras Institute of Tourism (Instituto Hondureño de Turismo).</p> <p>Anyone who acquires, owns or holds such urban land may transfer that land only with the authorization of the Honduras Institute of Tourism (Instituto Hondureño de Turismo).</p>

2. Sector:	All sectors
Subsector:	All sectors
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Market Access (Article 10.4)
Level of Government:	Central
Measures:	Decreto No 131, Constitución de la República, Título III, Capítulo II, Artículo 137. (Decree No. 131, Constitution of the Republic of Honduras, Title III, Chapter II, Article 137) Decreto No 189-59, Artículo 11 Código de Trabajo de Honduras. (Decree No. 189.59, Article 11 Code of Labor of Honduras).
Description:	<u>Investment and Cross-Border Trade in Services:</u> A maximum quota of 10 percent set for the number of foreign workers in an enterprise, who may not receive more than 15 percent of total wages paid. Both proportions can be modified if required by obvious reasons of protection and promotion of the national economy or lack of Honduran technicians in a particular activity or defending national workers to demonstrate their ability. In all these circumstances the Executive through reasoned agreement issued through the <i>Ministerio de Trabajo y Prevision Social</i> , (Ministry of Labour and Social Security) can decrease both ratios by up to 10 percent each and for a period of 5 years for each company, or increase to eliminate participation of foreign workers. It does not apply the percentages indicated above managers, directors, administrators, superintendents and general managers of companies provided that the total of these does not exceed 2 in each one. In order to obtain the respective work permit, foreigners must reside in Honduras.

3. Sector:	All Sectors
Subsector:	
Obligations Concerned:	National Treatment (Article 9.3) Most-Favoured-Nation Treatment (Article 9.4)
Level of Government:	Central
Measures:	Decreto No. 131, <i>Constitución de la República de Honduras</i> , Título VI, Capítulo I, Artículo 337 (Decree No. 131, Constitution of the Republic of Honduras, Title VI, Chapter I, Article 337)
Description:	<u>Investment:</u> Small-scale industry and trade are reserved for Hondurans. Foreign investors cannot engage in small-scale industry or trade unless they are naturalized citizens and their country of origin grants reciprocity.

4. Sector:	All Sectors
Subsector:	
Obligations Concerned:	National Treatment (Article 9.3) Market Access (Article 10.4)
Level of Government:	Central
Measures:	Decreto No. 174-2013 del 1 de febrero de 2014, <i>Ley de Cooperativas de Honduras</i> , Artículos 18, 19 y 93 (Decree No. 174-2013, date February, 1, 2014, Cooperatives Act, Articles 18, 19 and 93). Acuerdo No 041-2014 de fecha 23 de abril de 2014, <i>Reglamento de la Ley de Cooperativas de Honduras</i> , Artículo 19. (Agreement No. 041-2014 date April 23, 2014, Regulation of the Law on Cooperatives of Honduras, Article 19).
Description:	<u>Investment and Cross-Border Trade in Services:</u> Non- Honduran cooperatives may be established in Honduras with prior authorization of the <i>Consejo Nacional Supervisor de Cooperativas</i> (CONSUCOOP). Such authorization shall be granted if there is : (a) a study of economic and social feasibility, and (b) reciprocity in the country of origin

5. Sector:	Customs Agents
Subsector:	
Obligations Concerned:	Most-Favoured-Nation Treatment (Articles 9.4 and 10.3)
Level of Government:	Central
Measures:	Anexo de la Resolución No. 224-2008 (COMIECO XLIX) Reglamento del Código Aduanero Uniforme Centroamericano, Artículo 76 (Annex to Resolution No. 224-2008 (COMIECO XLIX) Regulations of the Central American Uniform Customs Code, Article 76)
Description:	<u>Investment and Cross-Border Trade in Services:</u> The customs agents must be nationals of any country in Central America.

6. Sector:	Agricultural
Subsector:	
Obligations Concerned:	National Treatment (Article 9.3)
Level of Government:	Central
Measures:	Acuerdo No. 2124-92, <i>Reglamento de Adjudicación de Tierras en la Reforma Agraria</i> , Artículos 1 y 2. (Agreement No. 2124-92, Regulation of Adjudication of Land in Agrarian Reform Articles 1 and 2).
Description:	<u>Investment:</u> Agrarian reform beneficiaries must be Honduran nationals by birth, individually or organized in farm cooperatives or other farm worker enterprises.

7. Sector:	All Sectors
Subsector:	
Obligations Concerned:	National Treatment (Article 9.3)
Level of Government:	Central
Measures:	Decreto No. 51-2011 del 15 de Julio de 2011, Artículo 56, Ley para la Promoción y Protección de Inversión. (Decree No. 51-2011 of July 15, 2011, Article 56, Law for the Promotion and Protection of Investment).
Description:	<u>Investment:</u> For a company established under foreign laws ¹ can engage in the exercise of trade in Honduras it must be registered with the Public Registry of Commerce.

¹ They are considered companies incorporated under foreign laws which do not have legal residence in Honduras.

8. Sector:	Distribution Services
Subsector:	
Obligations Concerned:	National Treatment (Article 9.3)
Level of Government:	Central
Measures:	<p>Decreto No. 549, Artículo 4, reformado por Decreto No. 804, <i>Ley de Representantes, Distribuidores y Agentes de Empresas Nacionales y Extranjeras</i>. (Decree No. 549, Article 4, as amended by Decree No. 804, Act of Representatives, Distributors and Agents of National and Foreign Companies).</p> <p>Acuerdo No. 669-79, <i>Reglamento de la Ley de Representantes, Distribuidores y Agentes de Empresas Nacionales y Extranjeras</i>, Artículo 2. (Agreement No. 669-79, Regulation of the Law of Representatives, Distributors and Agents of National and Foreign Companies, Article 2).</p>
Description:	<p><u>Investment:</u></p> <p>Licensees are required to be Honduran nationals or Honduran companies.</p> <p>Individuals pursuing acting as representatives, agents or distributors must be previously registered as an individual business person. To be considered Honduran, at least 51% of the capital of the company must be held by Hondurans.</p>

9. Sector:	Communications Services
Subsector:	Services – Mail
Obligations Concerned:	Market Access (Article 10.4)
Level of Government:	Central
Measures:	Decreto No. 120-93, Ley Orgánica de la Empresa de Correos de Honduras, Artículos 3 y 4. (Decree No. 120-93, Organic Law of the Postal Office of Honduras, Articles 3 and 4)
Description:	<u>Cross-Border Trade in Services:</u> The operation of the postal system in Honduras is reserved exclusively for Postal Office Honduran Company (Empresa Hondureña de Correos (HONDUCOR)) ² .

²However, this exclusivity does not apply to express delivery services.

10. Sector:	Electrical Energy Services
Subsector:	Services Distribution and Transmission of Energy Electricity
Obligations Concerned:	Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	Decreto No. 404-2013 Ley General de la Industria Eléctrica, Artículos 4, 6 y 7. (Decree No. 404-2013 General Law of the Electrical Industry, Articles 4, 6 and 7.)
Description:	<p><u>Cross-Border Trade in Services:</u></p> <p>The Generation, transmission and distribution of electricity services can be performed by private, public, or mixed-capital legal persons and must be established as corporations.</p> <p>Operating licenses will be granted by the Energy Regulatory Commission Electricity.</p>

11. Sector:	Communications Services
Subsector:	Radio, Television and Newspaper Services
Obligations Concerned:	National Treatment (Article 9.3) Senior Management and Boards of Directors (Article 9.10)
Level of Government:	Central
Measures:	Decreto No. 131, <i>Constitución de la República de Honduras</i> , Capítulo II, Artículo 73, párrafo tercero. (Decree No. 131, Constitution of the Republic of Honduras, Chapter II, Article 73, third paragraph) Decreto No. 6, <i>Ley de Emisión del Pensamiento</i> , Capítulo IV, Artículo 30. (Decree No. 6, Law of Freedom of Thought Chapter IV, Article 30). Decreto No. 759, <i>Ley del Colegio de Periodistas de Honduras</i> , Artículo 8, reformado por Decreto No. 79 del 1de enero de 1981. (Decree No. 759, Law Association of Journalists of Honduras, Article 8, amended by Decree No. 79 of January 1, 1981).
Description:	<u>Investment:</u> The management of printed newspaper, radio or television, and the intellectual, political, and administrative orientation for these should exclusively be exercised by Honduran nationals by birth ³ .

³ This does not apply to newspapers or news media established outside of Honduras.

12. Sector:	Communications Services
Subsector:	Telecommunications Services
Obligations Concerned:	National Treatment (Article 10.2)
Level of Government:	Central
Measures:	<p>Decreto No. 185-95, <i>Ley Marco del Sector Telecomunicaciones</i> Capítulo I, Artículo No. 26. (Decree No. 185-95, Telecommunications Sector Framework Law Chapter I, Article No. 26).</p> <p>Acuerdo No. 141-2002 de fecha 26 de diciembre del 2002, <i>Reglamento General de la Ley Marco del Sector de Telecomunicaciones</i>, Título III, Capítulo I, Artículo 93. (Agreement No. 141-2002 dated December 26, 2002, General Rules of Telecommunications Sector Framework Law, Title III, Chapter I, Article 93).</p>
Description:	<p><u>Cross-Border Trade in Services:</u></p> <p>Foreign governments may not participate directly in the provision of public telecommunication services.</p>

13. Sector:	Communications Services
Subsector:	Telecommunications Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2)
Level of Government:	Central
Measures:	<p>Decreto No. 185-95, <i>Ley Marco del Sector de Telecomunicaciones</i>, Capítulo I. (Decree No. 185-95, Telecommunications Sector Framework Law, Chapter I).</p> <p>Acuerdo No. 141-2002, <i>Reglamento General de la Ley Marco del Sector de Telecomunicaciones</i>. (Agreement No. 141-2002, General Rules of Telecommunications Sector Framework Law).</p>
Description:	<p><u>Investment and Cross-Border Trade in Services:</u></p> <p>For the Concessioned telecommunications services, it is regarded as a "partner" that natural or legal person who has direct, indirect or as part of an economic group more than ten percent (10%) capital of the legal entity.</p> <p>The practice of callbacks comprising telephone services provided inside Honduras systematically originate outside the country, as a direct result of international calls not originally completed within Honduras, is prohibited.</p>

14. Sector:	Communications Services
Subsector:	Telecommunications Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2)
Level of Government:	Central
Measures:	Acuerdo No. 141-2002 de fecha 26 de diciembre del 2002, <i>Reglamento General de la Ley Marco del Sector de Telecomunicaciones</i> , Título III, Capítulo I, Artículo 93. (Agreement No. 141-2002, General Rules of Telecommunications Sector Framework Law Title III, Chapter I, Article 93).
Description:	<u>Investment and Cross-Border Trade in Services:</u> The foreign companies must have an address in Honduras and name a legal representative also domiciled in Honduras.

15. Sector:	Construction Services
Subsector:	Construction or Consulting Services and Related Engineering Services-Civil Engineering
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favoured-Nation Treatment (Articles 9.4 and 10.3) Market Access (Article 10.4) Local presence (Article 10.5)
Level of Government:	Central
Measures:	<p>Decreto No. 47-1987, <i>Ley Orgánica del Colegio de Ingenieros Civiles de Honduras</i>, Artículo 67. (Decree No. 47-1987, Organic Law of the College of Civil Engineers of Honduras, Article 67)</p> <p><i>Reglamento de la Ley Orgánica del Colegio de Ingenieros Civiles de Honduras</i>, Artículos 100 (A) – (D) y 101. (Regulation of the Organic Law of the College of Civil Engineers of Honduras, Articles 100 (A) – (D) and 101).</p> <p><i>Decreto No. 753, Ley Orgánica del Colegio de Arquitectos de Honduras</i>, Artículos 37 (b), (c), (d), (g), y (h). (Decree No. 753, Organic Law of the College of Architects of Honduras, Sections 37 (b), (c), (d), (g) and (h).)</p> <p><i>Reglamento de la Ley Orgánica del Colegio de Arquitectos de Honduras</i>, Artículos 4(h), 7(a), (c), (d) y (h), 13, 68 y 69. (Regulation of the Organic Law of the College of Architects of Honduras, Articles 4 (h), 7 (a), (c), (d) and (h), 13, 68 and 69).</p> <p>Decreto No. 902, <i>Ley Orgánica del Colegio de Ingenieros Mecánicos, Electricistas y Químicos de Honduras</i>, Artículo 40 (c), (d) y (h). (Decree No. 902, Organic Law of the College of Mechanical, Electrical and Chemical Honduras, Article 40 (c), (d) and (h).</p>
Description:	<p><u>Investment and Cross-Border Trade in Services:</u></p> <p>Consulting and construction companies must be organized under Honduran law in order to be members of the College of Civil Engineering of Honduras (<i>Colegio de Ingenieros Civiles de Honduras - CICH</i>) and to carry out civil engineering projects in Honduras. For greater certainty, consulting and construction companies organized under foreign law may register provisionally with the CICH to carry out specific civil engineering projects. Higher membership fees apply to foreign-owned companies. In addition, foreign personnel must be</p>

	authorized by the CICH in order to work on such projects.
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16. Sector:	Distribution Services
Subsector:	Petroleum Products (Liquid Fuel, Automotive Oil, Diesel, Kerosene, and LPG)
Obligations Concerned:	National Treatment (Article 9.3)
Level of Government:	Central
Measures:	<p>Decreto No. 549, Ley de Representantes, Distribuidores y Agentes de Empresas Nacionales y Extranjeras, Capítulo I y VI, Artículos 4 y 2. (Decree No. 549, Act of Representatives, Distributors and Agents of National and Foreign Companies, Chapter I and VI, Articles 4 and 2)</p> <p>Decreto No. 804, reforma el Artículo 4 de la Ley de Representantes, Distribuidores y Agentes de Empresas Nacionales y Extranjeras. (Decree No. 804, Amending Article 4 of the Act of Representatives, Distributors and Agents of National and Foreign Companies)</p>
Description:	<p><u>Investment:</u></p> <p>Only Honduran nationals and companies organized under Honduran law may be authorized to sell petroleum products. Companies must be at least 51% owned by Honduran nationals.</p>

17. Sector:	Entertainment Services
Subsector:	Lotteries
Obligations Concerned:	Market Access (Article 10.4)
Level of Government:	Central
Measures:	Decreto No. 438, de fecha 23 de abril de 1977, Artículo 5 (c), <i>Ley Orgánica de Patronato Nacional de la Infancia</i> . (Decree No. 438, dated April 23, 1977, Article 5 (c), Organic Law of the National Child Welfare Fund)
Description:	<u>Cross-Border Trade in Services:</u> The National Child Welfare Fund <i>Patronato Nacional de la Infancia</i> (PANI) exclusively administers the national lottery.

18. Sector:	Education Services
Subsector:	Private Preschool, Primary, and Secondary Educational Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favoured-Nation Treatment (Articles 9.4 and 10.3) Senior Management and Boards of Directors (Article 9.10) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	Decreto No. 131, <i>Constitución de la República de Honduras</i> , Título III, Capítulo VIII, Artículos 34, 166 y 168. (<i>Decree No. 131, Constitution of the Republic of Honduras, Title III, Chapter VIII, Articles 34, 166 and 168</i>) Decreto No. 79, <i>Ley Orgánica de Educación</i> , Artículos 64 y 65. (Decree No 79, Organic Law of Education, Articles 64 and 65) Decreto No. 136-97, <i>Ley del Estatuto del Docente</i> , Artículos 7 y 8. (Decree No. 136-97, Organic Law for Teaching Staff, Articles 7 and 8) Acuerdo Ejecutivo No. 0760-5E-99, <i>Reglamento General del Estatuto del Docente</i> , Artículo 6. (Executive Decision No 0760-5E-99, General Regulation of the Law for Teaching Staff, Article 6).
Description:	<u>Investment and Cross-Border Trade in Services:</u> School directors and supervisors must be Honduran by birth. Teachers at all levels of the education system must be Honduran nationals by birth. Foreign nationals may, however, teach particular subjects at the intermediate and secondary levels if no Honduran nationals are available to teach such subjects. Notwithstanding the preceding sentence, foreign nationals may teach the Honduran Constitution, civics, geography and history of Honduras only if there is reciprocity for Honduran nationals in their country of origin. Private schools at all levels must be established under Honduran law. For greater certainty, there are no restrictions on foreign ownership of such schools.

19. Sector:	Entertainment Services – Music Entertainers
Subsector:	
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2)
Level of Government:	Central
Measures:	<i>Decreto No. 123 de fecha 23 de octubre de 1968, Ley de Protección a los Artistas Musicales, Artículos 1 – 4. (Decree No. 123 dated October 23, 1968, the Law on Protection of Musical Artists, Articles 1 – 4).</i>
Description:	<p><u>Investment and Cross-Border Trade in Services:</u></p> <p>Notwithstanding the measure above, Honduras agrees that foreign musicians who wish to perform individually or as a group in Honduras must pay 5% of their fees therefor to the Artists' Union of Honduras (<i>Sindicato de Artistas de Honduras</i>) and the manager or lessee shall, if possible, hire local musicians for the same performance.</p> <p>For greater certainty, foreign musicians must register with the Artists' Union of Honduras (<i>Sindicato de Artistas de Musica de Honduras</i>) for each performance in Honduras.</p>

20. Sector:	Entertainment Services Cultural and Sporting
Subsector:	Championships and Soccer Games Services
Obligations Concerned:	National Treatment (Article 10.2) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<i>Reglamento de Campeonatos y Competencias Liga Nacional de Fútbol No Aficionado de Primera División, Artículos 9 y 10. (Regulation of Championships and Competitions Football League First Division Amateur No. Articles 9 and 10).</i>
Description:	<u>Cross-Border Trade in Services:</u> For the registration of foreign players, a certificate issued by the Ministry of the Interior and Justice stating that their residency application is being processed shall be required. Each club affiliated with the football (<i>soccer</i>) league may register up to 4 foreign players.

21. Sector:	Amusement, Cultural, and Sport Services
Subsector:	Casinos and Gambling (Encompasses Roulette, Cards, Punter, Baccarat, Slot Machines and the Like)
Obligations Concerned:	National Treatment (Article 9.3) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	Decreto No. 488, de fecha 16 de febrero de 1977, Ley de Casinos de Juegos de Envite o Azar, Artículo 3. (Decree No. 488, dated February 16, 1977, Casinos and Gambling, Article 3)
Description:	<u>Investment and Cross-Border Trade in Services:</u> Only Honduran nationals by birth and companies organized under Honduran law may operate a casino.

22. Sector:	Environmental Services
Subsector:	
Obligations Concerned:	Market Access (Article 10.4)
Level of Government:	Central
Measures:	Decreto No. 134-90, <i>Ley de Municipalidades</i> , Artículo 13 (3) y (4). (Decree No. 134-90, Municipal Law, Article 13 (3) and (4)). Decreto No. 104-93, <i>Ley General del Ambiente</i> , Artículos 29 y 67. (Decree No. 104-93, General Environmental Law, Articles 29 and 67).
Description:	<u>Cross-Border Trade in Services:</u> Only the State, through its municipalities, may provide public water distribution, waste disposal, and sanitation and hygiene services. For greater certainty, municipalities are responsible for building aqueducts, maintaining and managing potable water, sanitary sewers, drainage, and promoting and executing related projects.

23. Sector:	Distribution Services
Subsector:	Wholesale and Retail – Weapons, Munitions, and Other Related Items
Obligations Concerned:	Market Access (Article 10.4)
Level of Government:	Central
Measures:	Decreto No. 131, <i>Constitución de la República de Honduras</i> , Título V, Capítulo X, Artículo 292. (Decree No. 131, Constitution of the Republic of Honduras, Title V, Chapter X, Article 292).
Description:	<p><u>Cross-Border Trade in Services:</u></p> <p>The wholesale and retail distribution of the following items is reserved solely for the Honduran Armed Forces:</p> <ul style="list-style-type: none"> – munitions; – warplanes; – military rifles; – all classes of pistols and revolvers, 41-calibre or higher; – Honduran Army standard-issue pistols; – silencers for all classes of firearms; – firearms; – accessories and munitions; – cartridges for firearms; – apparatus and other accessories required to load cartridges; – gunpowder, explosives, caps, and fuses; – gas masks; and – air rifles. <p>For greater certainty, use of explosives for commercial purposes may be permitted by the appropriate Honduran authority.</p>

24. Sector:	Investigation Services
Subsector:	Investigation and Security Services
Obligations Concerned:	National Treatment (Article 9.3) Senior Management and Boards of Directors (Article 9.10)
Level of Government:	Central
Measures:	Decreto No. 156-98, <i>Ley Orgánica de la Policía Nacional</i> , Artículo 91. (Decree No. 156-98, Organic Law of the National Police, Article 91). Reglamento No. 0771-2005 de fecha 18 de junio de 2005, Artículos 5 y 15, letras t), u) y v). (Regulation No. 0771-2005 of 18 June 2005, Articles 5 and 15 (t), (u) and (v)).
Description:	<u>Investment:</u> Foreign companies that request a permit to provide private security services must partner with Honduran companies working in the same field and appoint a Honduran national by birth as manager. To obtain authorization to operate a private security company, foreigners must submit the following documents: <ul style="list-style-type: none"> – For foreign employees, a photocopy of the permit from the Secretary of State of Foreign Affairs and the Secretary of Labour and Social Security (<i>Secretaría de Estado en el Despacho de Relaciones Exteriores y Secretaría de Trabajo y Previsión Social</i>) to perform security-related functions. – Foreign partners must submit the original police and criminal record from their country of origin and residence, authenticated by the competent authority. – Properly authenticated original police and criminal records of foreigners serving the company, from both their country of origin and their country of residence.

25. Sector:	Transportation Services
Subsector:	Air Transportation Services
Obligations Concerned:	National Treatment (Article 9.3) Senior Management and Boards of Directors (Article 9.10)
Level of Government:	Central
Measures:	Decreto No. 55-2004, 19 de mayo de 2004, <i>Ley de Aeronáutica Civil</i> , Título VIII, Capítulo I, Artículos 106 y 149. (Decree No. 55-2004, May 19, 2004, Civil Aviation Act, Title VIII, Chapter I, Articles 106 and 149).
Description:	<p><u>Investment and Cross-Border Trade in Services:</u></p> <p>Public air transport services between any two (2) places in Honduras are reserved for Honduran companies.</p> <p>Honduran companies are those that meet the following requirements:</p> <p>(a) At least 51% of the capital must belong to Honduran nationals or companies; and</p> <p>(b) Effective control and management of the company must also be in Honduran hands.</p> <p>In order to provide private specialty air services for remuneration, the authorization of the <i>Agencia Hondureña de Aeronáutica Civil</i> (Honduran Civil Aviation Agency) required and the provider must be a Honduran national or company.</p>

26. Sector:	Maritime Transportation Services
Subsector:	Coastal Navigation Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favoured-Nation Treatment (Articles 9.4 and 10.3) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	Decreto No. 167-94, <i>Ley Orgánica de la Marina Mercante Nacional</i> , de fecha 2 de enero de 1995, Título II, III, Capítulo VII, Artículo 40. (<i>Decree No. 167-94, Organic Law of the National Merchant Marine, dated January 2, 1995, Title II, III, Chapter VII, Article 40</i>). Acuerdo No. 000764, <i>Reglamento de Transporte Marítimo</i> de fecha 13 de diciembre de 1997, Artículo 6. (Agreement No. 000764, on Maritime Transport Regulations dated December 13, 1997, Article 6). Decreto No. 154, <i>Ley de Pesca</i> , Capítulo IV, Artículo 26. (Decree No. 154, Fisheries Act, Chapter IV, Article 26).
Description:	<u>Investment and Cross-Border Trade in Services:</u> Coastal navigation for commercial purposes is reserved for Honduran merchant vessels. If there are no Honduran merchant vessels or if they are not available, for as long as such a condition exists, the Merchant Marine Directorate (<i>Dirección General de la Marina Mercante</i>) may authorize foreign merchant vessels to provide coastal navigation in Honduras. In such circumstances, preference shall be given to vessels flying a Central American flag. Honduran merchant vessels must be registered under Honduran law, at least 51% of their paid-up capital must be owned by Honduran nationals, and the company must be domiciled in Honduras. For greater certainty, only Honduran nationals by birth can be captains of commercial fishing vessels.

27. Sector:	Transportation Services
Subsector:	Services Transportation – Railways
Obligations Concerned:	National Treatment (Article 9.3) Market Access (Article 10.4)
Level of Government:	Central
Measures:	Decreto No. 48, <i>Ley Constitutiva del Ferrocarril Nacional de Honduras</i> , Capítulos I y VIII, Artículo 32 y Artículo 12 reformado mediante Decreto No. 54. (Decree No. 48, Act establishing the National Railway of Honduras, Chapters I and VIII, Article 32 and Article 12 amended by Decree No. 54).
Description:	<u>Investment and Cross-Border Trade in Services:</u> The Honduran National Railway (Ferrocarril Nacional de Honduras) may sell its subsidiaries only to Honduran nationals and to companies established under Honduran law. Senior managers of the Honduran National Railway (Ferrocarril Nacional de Honduras) must be Honduran by birth.

28. Sector:	Other Business Services – Warehousing
Subsector:	
Obligations Concerned:	Market Access (Article 10.4)
Level of Government:	Central
Measures:	Acuerdo No. 0681, <i>Reglamento de los Almacenes Generales de Depósitos, del 24 de Octubre de 2005, Artículo 5.</i> (Agreement No. 0681, Regulation of General Warehouses of Deposits, of October 24, 2005, Article 5).
Description:	<p><u>Cross-Border Trade in Services:</u></p> <p>Only companies established under Honduran law with fixed capital and for the sole purpose of providing warehousing services shall be authorized to provide such services.</p>

29. Sector:	All the sectors
Subsector:	
Obligations Concerned:	National Treatment (Article 9.3) Senior Management and Boards of Directors (Article 9.10)
Level of Government:	Central
Measures:	As set out in the Description element
Description:	<p><u>Investment:</u></p> <p>Honduras, when selling or disposing of its equity interests in, or the assets of, an existing state enterprise or an existing governmental entity, may prohibit or impose limitations on the ownership of such interests or assets, and on the ability of owners of such interests or assets to control any resulting enterprise, by investors of Korea. With respect to such a sale or other disposition, Honduras may adopt or maintain any measure relating to the nationality of senior management or members of the board of directors.</p> <p>For purposes of this reservation:</p> <p>(a) any measure maintained or adopted after the date of entry into force of this Agreement that, at the time of sale or other disposition, prohibits or imposes limitations on the ownership of equity interests or assets or imposes nationality requirements described in this reservation shall be deemed to be an existing measure; and</p> <p>(b) “state enterprise” means an enterprise owned or controlled through ownership interests by Honduras and includes an enterprise established after the date of entry into force of this Agreement solely for the purposes of selling or disposing of equity interests in, or the assets of, an existing state enterprise or governmental entity.</p>

Annex II

SCHEDULE OF HONDURAS

EXPLANATORY NOTE

1. The Schedule of Honduras of this Annex sets out, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), the specific sectors, sub-sectors, or activities for which Honduras may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:

- (a) Article 9.3 (National Treatment) or 10.2 (National Treatment);
- (b) Article 9.4 (Most-Favored-Nation Treatment) or 10.3 (Most-Favored-Nation Treatment);
- (c) Article 10.4 (Market Access);
- (d) Article 10.5 (Local Presence);
- (e) Article 9.9 (Performance Requirements); or
- (f) Article 9.10 (Senior Management and Boards of Directors).

2. Each Schedule entry sets out the following elements:

- (a) **Sector** refers to the sector for which the entry is made;
- (b) **Obligation Concerned**, specifies the obligation(s) referred to in paragraph 1 that, pursuant to Articles 9.13.2 (Non-Conforming Measures) and 10.6.2 (Non-Conforming Measures), shall not apply to sectors, subsectors, or activities set out in the Schedule;
- (c) **Description** sets out the scope of the sectors, subsectors, or activities covered by the entry; and
- (d) **Existing Measures** identifies, for transparency purposes, existing measures that apply to the sectors, subsectors, or activities covered by the entry.

3. In accordance with Articles 9.13.2 (Non-Conforming Measures) and 10.6.2 (Non-Conforming Measures), the Articles of this Agreement specified in the **Obligations Concerned** element of an entry shall not apply to the sectors, subsectors, and activities identified in the **Description** element of that entry.

1. Sector:	Communications Services
Subsector:	Telecommunications
Obligations Concerned:	National Treatment (Article 9.3) Market Access (Article 10.4)
Level of Government:	Central
Description:	<u>Investment and Cross-Border Trade in Services:</u> Honduras reserves the right to adopt, maintain or modify the level of ownership in the national telecommunications company, <i>Empresa Hondureña de Telecomunicaciones</i> (Honduran Telecommunications Company) (HONDUTEL), as well as its affiliates or subsidiaries.
Measures:	

2. Sector:	Social Services
Subsector:	
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Description:	<u>Investment and Cross-Border Trade in Services:</u> Honduras reserves the right to adopt or maintain any measure concerning the application and enforcement of laws and the provision of social rehabilitation services, as well as the following services to the extent that they are social services established or maintained for reasons of public interest: pensions, unemployment insurance, social security services, pension fund services, social welfare services, public education, public training, health and child care.
Measures:	

3. Sector:	Minority Affairs
Subsector:	
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Description:	<u>Investment and Cross-Border Trade in Services:</u> Honduras reserves the right to adopt or maintain any measure conferring a right or preference on socially and economically disadvantaged minorities.
Measures:	

4. Sector:	Distribution Services
Subsector:	Petroleum Products
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Description:	<u>Investment and Cross-Border Trade in Services:</u> Honduras reserves the right to adopt or maintain any measure concerning the importation and wholesale distribution of crude, reconstituted, refined or bunker petroleum products and all their derivatives.
Measures:	

5. Sector:	All sectors
Subsector:	
Obligations Concerned:	Most-Favored-Nation Treatment (Articles 9.4 and 10.3)
Level of Government:	Central
Description:	<p><u>Investment and Cross-Border Trade in Services:</u></p> <p>Honduras reserves, with regard to Korea the right to adopt or maintain any measure granting a country different treatment on the basis of any bilateral or multilateral international treaty in force or signed before this Agreement takes effect.</p> <p>Honduras reserves the right to adopt or maintain any measure granting a country different treatment on the basis of any international treaty in force or signed after this Agreement takes effect with respect to:</p> <ul style="list-style-type: none"> (a) aviation; (b) fishing; (c) maritime affairs, including salvage, or (d) railroad transportation.
Measures:	

6. Sector:	Governmental Services
Subsector:	
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Description:	<u>Investment and Cross-Border Trade in Services:</u> Honduras reserves the right to adopt or maintain any measure with respect to the cross-border trade in services supplied in the exercise of governmental authority.
Measures:	

7. Sector:	Transport Services
Subsector:	Land Transport Services, Passengers, Cargo and Related Auxiliary Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Description:	<u>Investment and Cross-Border Trade in Services:</u> Honduras reserves the right to adopt or maintain any measure related to service providing and the establishment of investment on the land transport sector, passenger or cargo and related auxiliary services.
Measures:	

8. Sector:	Professional Services
Subsector:	All Sectors
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Description:	<u>Investment and Cross-Border Trade in Services:</u> Honduras reserves the right to adopt or maintain any measure with respect to service and the establishment of investment in the professional services sector.
Measures:	

9. Sector:	Fisheries
Subsector:	
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Description:	<u>Investment and Cross-Border Trade in Services:</u> Honduras reserves the right to adopt or maintain any measure with respect to the service and the establishment of investment in the fisheries sector and fishing activities in the territorial waters of Honduras and the Exclusive Economic Zone.
Measures:	

10. Sector:	Gambling and Betting Services
Subsector:	
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Description:	<u>Investment and Cross-Border Trade in Services:</u> Honduras reserves the right to adopt or maintain any measure with respect to gambling and betting services. For greater certainty, “gambling and betting” includes such services supplied through electronic transmission.
Measures:	

11. Sector:	Audio-visual Services
Subsector:	
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Description:	<u>Investment and Cross-Border Trade in Services:</u> Honduras reserves the right to adopt or maintain any measure in the Audiovisual Services sector, related to, animations, video-games, motion pictures and video tape.
Measures:	

Annex III

SCHEDULE OF HONDURAS

EXPLANATORY NOTE

1. The Schedule of Honduras to Annex III sets out:
 - (a) headnotes that limit or clarify the commitments of Honduras with respect to the obligations described in clauses (i)-(v) of subparagraph (b), and in subparagraph (c);
 - (b) in Section A, pursuant to Article 11.9 (Non-Conforming Measures), the existing measures of Honduras that do not conform to some or all of the obligations imposed by:
 - (i) Article 11.2 (National Treatment);
 - (ii) Article 11.3 (Most-Favored-Nation Treatment);
 - (iii) Article 11.4 (Market Access for Financial Institutions);
 - (iv) Article 11.5 (Cross-Border Trade); or
 - (v) Article 11.8 (Senior Management and Boards of Directors); and
 - (c) in Section B, pursuant to Article 11.9 (Non-Conforming Measures), the specific sectors, subsectors, or activities for which Honduras may maintain existing, or adopt new or more restrictive, measures that do not conform with the obligations imposed by Article 11.2 (National Treatment), 11.3 (Most-Favored-Nation Treatment), 11.4 (Market Access for Financial Institutions), 11.5 (Cross-Border Trade), or 11.8 (Senior Management and Boards of Directors).
2. Each entry in Section A sets out the following elements:
 - (a) **Sector** refers to the general sector for which the entry is made;
 - (b) **Subsector** refers to the specific sector for which the entry is made;
 - (c) **Obligations Concerned** specifies the obligation(s) referred to in subparagraph 1(b) that, pursuant to Article 11.9 (Non-Conforming Measures), do not apply to the listed measure(s);

- (d) **Level of Government** indicates the level of government maintaining the listed measure(s);
 - (e) **Measures** identifies the laws, regulations or other measures for which the entry is made. A measure cited in the **Measures** element:
 - (i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement, and
 - (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure;
 - (f) **Description** provides a general, non-binding description of the Measures.
3. Each entry in Section B sets out the following elements:
- (a) **Sector** refers to the general sector for which the entry is made;
 - (b) **Subsector** refers to the specific sector for which the entry is made;
 - (c) **Obligations Concerned** specifies the obligation(s) referred to in subparagraph 1(c) that, pursuant to Article 11.9 (Non-Conforming Measures), do not apply to the sectors, subsectors, or activities listed in the entry;
 - (d) **Level of Government** indicates the level of government maintaining the listed measure(s); and
 - (e) **Description** sets out the scope of the sectors, subsectors, or activities covered by the entry.
4. In the interpretation of a non-conforming measure in Section A, all elements of the non-conforming measures listing shall be considered. A non-conforming measure shall be interpreted in the light of the relevant provisions of the Financial Services Chapter with respect to which the non-conforming measure is taken. To the extent that:
- (a) the Measures element is qualified by a liberalization commitment from the Description element, if any, or a Specific Commitment from an Annex to the Financial Services Chapter, the Measures element as so qualified shall prevail over all other elements; and
 - (b) the Measures element is not so qualified, the Measures element shall prevail over all other elements, unless any discrepancy between the Measures element and the other elements considered in their totality is so substantial and material that it

would be unreasonable to conclude that the Measures element should prevail, in which case the other elements shall prevail to the extent of the discrepancy.

5. For entries in Section B, in accordance with Article 11.9 (Non-Conforming Measures) the articles of this Agreement specified in the Obligations Concerned element of an entry do not apply to the sectors, subsectors, and activities identified in the Description element of that entry.

6. Where Honduras maintains a measure that requires that a service supplier be a citizen, permanent resident or resident of its territory as a condition to the provision of a service in its territory, a listing for that measure taken in Annex III with respect to Article 11.2 (National Treatment), 11.3 (Most-Favored-Nation Treatment), 11.4 (Market Access for Financial Institutions), or 11.5 (Cross-Border Trade) shall operate as a non-conforming measure with respect to Articles 9.3 (National Treatment), 9.4 (Most-Favored-Nation Treatment) and 9.9 (Performance Requirements), to the extent of that measure.

7. Appendix III-A refers to certain measures that the Parties consider to be not inconsistent with Articles 11.2 (National Treatment) or 11.4 (Market Access for Financial Institutions) or that are subject to Article 11.10 (Exceptions).

HEADNOTES

1. Commitments in these subsectors under the Agreement are undertaken subject to the limitations and conditions set forth in these headnotes and in Sections A and B below.
2. To clarify Honduras's commitment with respect to Article 11.4 (Market Access for Financial Institutions), juridical persons supplying financial services and constituted under the laws of Honduras are subject to non-discriminatory limitations on juridical form.¹
3. The commitments of Honduras under Articles 11.2 (National Treatment) and 11.4 (Market Access for Financial Institutions) are subject to the limitation that in order to establish or acquire a controlling interest in a financial institution in Honduras, a foreign investor must own or control a financial institution that engages in supplying financial services within the same financial services subsector in its home country.
4. Honduras limits its commitments under Article 11.9.1(c) (Non-Conforming Measures) with respect to Article 11.4 (Market Access for Financial Institutions) in the following manner: Article 11.9.1(c) shall apply only to non-conforming measures relating to 11.4.1(a) and not to those non-conforming measures relating to Article 11.4.1(b).²

¹ In compliance with Article 90 of the Honduran Commerce Code, "Sociedad Anónima" is the entity that exists under a denomination, and it has a founding capital divided into shares, whose partners limit their liability to those shares that they have undersigned". The requirements to constitute a "Sociedad Anónima" are provided for by Article 92 of Honduran Commerce Code.

² Article 11.3 (Most-Favoured-Nation Treatment) shall not apply with regard to the limitation in the application of Article 11.9.1(c) described above in paragraph 4.

Section A

1. Sector:	Financial Services
Subsector:	Banking and Other Financial Services, Banks, and Loan Associations, Financial Companies
Obligations Concerned:	National Treatment (Article 11.2) Most-Favored-Nation Treatment (Article 11.3) Market Access for Financial Institutions (Article 11.4)
Level of Government:	Central
Measures:	Ley de Instituciones del Sistema Financiero, Decreto No. 129-2004 del 24 de septiembre de 2014, Artículos 5, 6, 18, y 32. (Financial System Law, Decree No. 129-2004, Arts. 5, 6, 18, and 32) Decreto No. 60-99 de fecha de 3 de Junio de 1999. (Decree No. 60-99 of 3 June 1999).
Description:	<p>Foreign financial institutions must be established as an anonymous society (<i>Sociedades Anónimas</i>), as a branch, or as a representative office in conformity with the above-cited measures.</p> <p>The operations of a branch or agency of a foreign bank are limited to the amount of capital assigned to the offices operating in Honduras.</p> <p>A branch or agency of a foreign bank may only publish the amount of capital effectively assigned to the offices operating in the country and their respective capital reserves.</p> <p>The Comision Nacional de Bancos y Seguros (National Commission of Banks and Insurance), shall not permit the opening of a branch or agency of a foreign bank if there is no reciprocity in their country of origin.</p> <p>In this context, a lack of reciprocity means that the law of another country completely excludes the possibility of establishing as a foreign branch.</p> <p>A branch of a foreign bank is not required to have its own Board of Directors or Administrative Council, but must have at least two representatives domiciled in Honduras. Those representatives are responsible for the general direction and administration of the business and have the legal authority to act in Honduras and to execute and to be responsible for the branch's own operations.</p>

2. Sector:	Financial Services
Subsector:	Bureaus of Exchange
Obligations Concerned:	National Treatment (Article 11.2) Market Access for Financial Institutions (Article 11.4)
Level of Government:	Central
Measures:	<i>Ley de Casas de Cambio</i> , Decreto No. 16-92 del 3 de marzo de 1992, Artículo 4. (Law of Exchange Offices, Decree No. 16-92 of March 3, 1992, Article 4).
Description:	Currency exchange bureaus in Honduras must be constituted as an anonymous society (<i>Sociedad Anónima</i>) ³ . The shareholders of currency exchange bureaus must be natural persons with Honduran nationality.

³ In compliance with Article 90 of the Honduran Commerce Code, “Sociedad Anónima” is the entity that exists under a denomination, and it has a founding capital divided into shares, whose partners limit their liability to those shares that they have undersigned”. The requirements to constitute a “Sociedad Anónima” are provided for by Article 92 of Honduran Commerce Code.

3. Sector:	Financial Services
Subsector:	Securities Exchanges
Obligations Concerned:	Market Access for Financial Institutions (Article 11.4)
Level of Government:	Central
Measures:	<i>Ley de Mercado de Valores</i> , Decreto No. 8- 2001 del 9 de junio de 2001, Artículo 21. (Securities Market Law, Decree No. 8- 2001 of June 9, 2001, Article 21).
Description:	A securities exchange operating in Honduras must be constituted as an anonymous society (<i>Sociedad Anónima</i>).

4. Sector:	Financial Services
Subsector:	Securities Firms
Obligations Concerned:	Market Access for Financial Institutions (Article 11.4)
Level of Government:	Central
Measures:	<i>Ley de Mercado de Valores</i> , Decreto No. 8-2001 del 9 de junio de 2001, Artículo 49. (Securities Market Law, Decree No. 8-2001 of June 9, 2001, Article 49).
Description:	Securities firms in Honduras must be constituted as an anonymous society (<i>Sociedad Anónima</i>).

5. Sector:	Financial Services
Subsector:	Fund Administration Companies
Obligations Concerned:	Market Access for Financial Institutions (Article 11.4)
Level of Government:	Central
Measures:	<p><i>Ley de Mercado de Valores</i>, Decreto No. 8-2001 del 9 de junio de 2001, Artículo 82. (Securities Market Law, Decree No. 8-2001 of June 9, 2001, Article 82)</p> <p>Artículo 3 del <i>Reglamento de las Sociedades Administradoras de Fondos</i>, aprobado mediante la Resolución No. 171/11-02-2003. (Article 3 of the Fund Administration Companies Regulations approved under Resolution No. 171/11-02-2003)</p>
Description:	Fund Administration Companies in Honduras must be constituted as an anonymous society (<i>Sociedad Anónima</i>) with the exclusive social purpose of administering one or more mutual funds and/or investment funds in accordance with the laws on that matter.

6. Sector:	Financial Services
Subsector:	Centralized Depositories for the Custody, Compensation and Liquidation of Shares
Obligations Concerned:	Market Access for Financial Institutions (Article 11.4)
Level of Government:	Central
Measures:	<i>Ley de Mercado de Valores</i> , Decreto No. 8-2001 del 9 de junio de 2001, Artículo 139. (Securities Market Law, Decree No. 8-2001 of June 9, 2001, Article 139)
Description:	Depositories for the custody, compensation and liquidation of shares in Honduras must be constituted as an anonymous society (<i>Sociedad Anónima</i>).

7. Sector:	Financial Services
Subsector:	Insurance and Reinsurance
Obligations Concerned:	National Treatment (Article 11.2)
Level of Government:	Central
Measures:	<p><i>Ley de Instituciones de Seguros y Reaseguros</i>, Decreto No. 22-2001 del 11 de agosto de 2011, Artículos 9, 21, 47, 58, 96, 97. (Law on Insurance and Reinsurance Institutions, Decree No. 22-2001, Articles 9, 21, 47, 58, 96, 97).</p> <p><i>Reglamento de Establecimientos de Sucursales de Instituciones de Seguros Extranjeras, de la Comisión Nacional de Bancos y Seguros</i>, aprobado mediante la Resolución No. 948/05-08-2003, Arts. 4 y 7, publicado en el <i>Diario Oficial "La Gaceta,"</i> con fecha 15 de Agosto de 2003. (Regulation of Branches and Establishment of Foreign Insurance Institutions, National Commission of Banks and Insurance approved under Resolution No. 948/05-08-2003, Articles 4 and 7, published in the <i>Diario Oficial "La Gaceta"</i> 15 August 2003).</p> <p><i>Reglamento de Ajustadores de Pérdidas y Auxiliadores de Seguros</i>, aprobado mediante la Resolución No. 947/05-08-2003 de la Comisión Nacional de Bancos y Seguros el 8 de Agosto de 2003, Art. 3, publicado en el <i>Diario Oficial "La Gaceta,"</i> con fecha 15 de Agosto de 2003. (Regulations of Loss Adjusters and Insurance Intermediaries, approved under Resolution No. 947/05-08-2003 of the National Commission of Banks and Insurance on 8 August 2003, Article 3, published in the <i>Diario Oficial "La Gaceta"</i> 15 August 2003).</p> <p><i>Resolución No. 443 del 11 de Diciembre de 2003, Art. 7, subpárrafo (k).</i> (Resolution No. 443 of 11 December 2003, Article 7, subparagraph (k)).</p>
Description:	<p>Insurance institution is organized in the country; it must be constituted as an anonymous society (<i>Sociedad Anónima</i>) of capital divided into registered shares. The founders may be natural or legal persons.</p> <p>The Foreign insurance institution seeking to establish in Honduras must deposit at least 10% of the minimum capital of the proposed company in either the Central Bank of Honduras (<i>Banco Central de Honduras</i>) or invest the above amount in State securities. This deposit will be refunded once the</p>

	<p>application is approved or resolved.</p> <p>To act as an insurance agent or broker, a natural person must be a Honduran national or a resident of Honduras for at least three consecutive years.</p> <p>To serve as an adjustor or claim liquidator, accident investigator, or damage inspector, a natural person must be a Honduran national or legal resident in Honduras.</p> <p>A branch of a foreign insurance institution is not required to have its own Board of Directors or Administrative Council, but must have 1 representative domiciled in Honduras. That representative is responsible for the general direction and administration of the business and has the legal authority to act in Honduras and to execute and to be responsible for the branch's own operations.</p>
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Section B

8. Sector:	Financial Services
Subsector:	Savings and Loan Cooperatives
Obligations Concerned:	National Treatment (Article 11.2) Most-Favored-Nation Treatment (Article 11.3) Market Access for Financial Institutions (Article 11.4) Senior Management and Boards of Directors (Article 11.8)
Level of Government:	Central
Measures:	
Description:	Honduras reserves the right to adopt or maintain a non-conforming measure with respect to the provision of services by Savings and Loan Cooperatives.

9. Sector:	Financial Services
Subsector:	All sub-sectors other than Banks and Insurance
Obligations Concerned:	Market Access for Financial Institutions (Article 11.4)
Level of Government:	Central
Measures:	
Description:	Honduras reserves the right to adopt or maintain any measure requiring the incorporation in Honduras of foreign financial institutions, other than those seeking to operate as banks or insurance companies within Honduras.

Appendix III-A
Honduras

CERTAIN MEASURES NOT INCONSISTENT WITH ARTICLES 11.2 OR 11.4, OR SUBJECT TO ARTICLE 11.10.

In accordance with Article 11.10 (Exceptions), Honduras reaffirms that nothing in this Agreement prevents it from adopting or maintaining measures for prudential reasons.

Without prejudice to Article 11.10 (Exceptions), any measure that Honduras adopts or maintains in its legislation that is equivalent or has an effect equivalent to the measures set forth in Appendix III-1 of Korea, shall not be construed to be inconsistent with Articles 11.2 or 11.4. Any revision, amendment or modification to such measures or related legislation shall not be construed to be inconsistent with Articles 11.2 or 11.4, to the extent that it does not conflict with the spirit of the original measure.

Annex I

SCHEDULE OF NICARAGUA

EXPLANATORY NOTES

1. The Schedule of Nicaragua to this Annex sets out, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), Nicaragua's existing measures that are not subject to some or all of the obligations imposed by:

- (a) Articles 9.3 (National Treatment) or 10.2 (National Treatment);
- (b) Articles 9.4 (Most-Favored-Nation Treatment) or 10.3 (Most-Favored-Nation Treatment);
- (c) Article 10.5 (Local Presence);
- (d) Article 9.9 (Performance Requirements);
- (e) Article 9.10 (Senior Management and Boards of Directors); or
- (f) Article 10.4 (Market Access).

2. Each Schedule entry sets out the following elements:

- (a) **Sector** refers to the sector for which the entry is made;
- (b) **Obligations Concerned** specifies the obligation(s) referred to in paragraph 1 that, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), do not apply to the listed measure(s);
- (c) **Level of Government** indicates the level of government maintaining the listed measure(s);
- (d) **Measures** identify the laws, regulations, or other measures for which the entry is made. A measure cited in the **Measures** element:
 - (i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement, and
 - (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and
- (e) **Description** sets out commitments, if any, for liberalization on the date of entry into force of the Agreement, and the remaining non-conforming aspects of the existing measures for which the entry is **made**.

3. In the interpretation of a Schedule entry, all elements of the entry shall be considered. An entry shall be interpreted in light of the relevant provisions of the Chapters against which the entry is made. To the extent that:

- (a) the **Measures** element is qualified by a liberalization commitment from the **Description** element, the **Measures** element as so qualified shall prevail over all other elements; and
- (b) the **Measures** element is not so qualified, the **Measures** element shall prevail over all other elements, unless any discrepancy between the **Measures** element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the **Measures** element should prevail, in which case the other elements shall prevail to the extent of that discrepancy.

4. In accordance with Article 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), the articles of this Agreement specified in the **Obligations Concerned** element of an entry shall not apply to the law, regulation, or other measure identified in the **Measures** element of that entry.

5. Where a Party maintains a measure that requires that a service provider be a citizen as a condition to the provision of a service in its territory, a Schedule entry for that measure taken with respect to Article 10.2 (National Treatment), 10.3 (Most-Favored-Nation Treatment), or 10.5 (Local Presence) shall operate as a Schedule entry with respect to Article 9.3 (National Treatment), 9.4 (Most-Favored-Nation Treatment), or 9.9 (Performance Requirements) to the extent of that measure.

6. For greater certainty, Article 10.4 (Market Access) refers to non-discriminatory measures.

1. Sector:	All Sectors
Subsector:	
Obligations Concerned:	Local Presence (Article 10.5)
Level of Government:	Central
Measures:	The Commerce Code of the Republic of Nicaragua (<i>Código de Comercio de la República de Nicaragua</i>), published in <i>La Gaceta</i> No. 248, of October 30, 1916.
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>Companies formally constituted abroad, which are established in Nicaragua or have an agency or branch, shall maintain in the country a legal representative with a general power of attorney, registered in the corresponding Registry and domiciled in the country.</p>

2. Sector:	Musicians and Artists
Subsector:	
Obligations Concerned:	Performance Requirements (Article 9.9) National Treatment (Article 10.2) Most-Favored-Nation Treatment (Article 10.3) Market Access (Article 10.4)
Level of Government:	Central
Measures:	<p>Law No. 215, Law for the Promotion of National Artistic Expressions and Protection of Nicaraguan Artists (<i>Ley No. 215, Ley de Promoción a las Expresiones Artísticas Nacionales y de Protección a los Artistas Nicaragüenses</i>), published in <i>La Gaceta</i> No.134 of July 17, 1996.</p> <p>Law No. 723, Law of Cinematography and the Audiovisual Arts (<i>Ley 723, Ley de Cinematografía y de las Artes Audiovisuales</i>), published in <i>La Gaceta</i> No. 198 of October 18, 2010.</p> <p>Decree AN No. 7445, on the approval of the Latin-American Agreement on Cinematographic Co-production (<i>Decreto AN No. 7445, De aprobación del Acuerdo Latinoamericano de Coproducción Cinematográfica</i>), published in <i>La Gaceta</i> No. 60 of March 28, 2014.</p>
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>Co-productions with Nicaraguan filmmakers must have at least 30 percent of artistic, technical and creative national staff; additionally, the production must have a Nicaraguan economic participation of not less than 10 percent.</p> <p>The foreign film productions made in Nicaragua must contract, for their production, at least 20 percent of technical, creative and artistic Nicaraguan personnel.</p> <p>If producers do not want to include the participation of national personnel, they will pay in cash 5 percent of the cost of the budget to be implemented in the country, to be destined to the National Film Promotion Fund.</p> <p>The foreign productions that enter temporarily to the country with purpose of making films must pay a filming duty to be destined to the National Film Promotion Fund.</p> <p>Any foreign natural or legal person that performs any type of audiovisual or film production in any format must be registered at the National Cinematheque of Nicaragua.</p>

Once the production is finished, a copy of it must be deposited in the Film Archive of the National Cinematheque of Nicaragua.

Audiovisual advertising works carried out totally or partially outside of Nicaragua must apply to the National Cinematheque of Nicaragua for the respective authorization for its exhibition in the national territory. 20 percent of the advertising audiovisual works exhibited or transmitted in cinemas, television or cable television must be of national production.

Every foreign artist or musical band may only present performances in Nicaragua through a prior contract or through government agreements.

Foreign artists performing programs, shows or review of a commercial nature in Nicaragua shall include in their program a Nicaraguan artist or group that perform similar performances, which must be paid.

If the foreign artists or artistic groups do not wish to include the participation of a national artist in their program, they must pay in cash one percent of the net income they obtain from the show to the Nicaraguan Institute of Culture unless the country of origin of foreign artists or groups does not impose a similar tax to Nicaraguan artists or artistic groups.

The design and construction of public, pictorial and sculptural monuments erected in Nicaragua will be awarded through competition to national artists and when necessary, to foreigners associated with national artists.

Foreigners selected for the design and construction of public, pictorial, or sculptural monuments erected in Nicaragua, shall do so in association with Nicaraguan artists.

In the case of the co-production of cinematographic works that are carried out with national professionals or residents of the Member States of the Latin American Cinematographic Coproduction Agreement, the directors of such productions shall be national or residents of the Member States of this Agreement or co-producers from Latin America, the Caribbean or other Spanish-speaking or Portuguese-speaking countries.

3. Sector:	Tourism - Hotels, Restaurants, Tour Guides, Rent- a-Car and other activities related to tourism
Subsector:	
Obligations Concerned:	National Treatment (Articles 10.2) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p>Law No. 306, Tourism Industry Incentives Law of the Republic of Nicaragua and its reforms. (Ley No. 306, <i>Ley de Incentivos a la Industria Turística de la República de Nicaragua</i>), published in <i>La Gaceta</i> No. 117 of June 21, 1999 and its reforms.</p> <p>Regulation on the Companies and Tourist Activities of Nicaragua, (<i>Reglamento de Empresas y Actividades Turísticas de Nicaragua</i>), published in <i>La Gaceta</i> No. 99 of May 28, 2001.</p> <p>Regulation of Nicaraguan Travel Operators (<i>Reglamento de los Operadores de Viajes de Nicaragua</i>), published in <i>La Gaceta</i> No. 100 of May 29, 2001.</p> <p>Regulation that regulates the activity of Rent a Car and Aquatic Vehicles Companies (<i>Reglamento que regula la actividad de las empresas arrendadoras de Vehículos Automotrices y Acuáticos</i>) (Rent a Car), published in <i>La Gaceta</i> No. 108 of June 8, 2001.</p> <p>Regulation on Tourist Guides (<i>Reglamento de Guías de Turistas</i>), published in <i>La Gaceta</i> No. 40 of February 26, 2001.</p> <p>Regulation on Travel Agencies of Nicaragua (<i>Reglamento de Agencias de Viajes de Nicaragua</i>), published in <i>La Gaceta</i> No. 96 of May 21, 2001.</p>

<p>Description:</p>	<p><u>Cross-Border Trade in Services</u></p> <p>To provide tourism services in Nicaragua, a company must be organized under the laws of Nicaragua; and a foreign national must reside in Nicaragua or appoint a legal representative in Nicaragua.</p> <p>This paragraph does not apply to the provision of tourism services during a cruise.</p> <p>Any person who avails oneself of the Law of Incentives of the Tourism Industry will be required to hire Nicaraguan personnel, with the exception of experts and specialized technicians, with prior authorization from the Ministry of Labor. They will also be required to provide specialized and ongoing training to Nicaraguan citizens according to the demands of tourism sector.</p> <p>Only Nicaraguans can be tour guides.</p>
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4. Sector:	Gambling and Betting Services
Subsector:	
Obligations Concerned:	National Treatment (Article 10.2) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p>Law No. 766, Text of Law No. 776, "Special Law for the Control and Regulation of Casinos and Gaming Rooms", with its Incorporated Reforms (<i>Ley No. 766, Texto de la Ley No. 776, "Ley Especial para el Control y Regulación de Casinos y Salas de Juegos de Azar", con sus Reformas Incorporadas</i>), published in <i>La Gaceta</i> No. 238 of December 16, 2014.</p> <p>Decree No. 06-2015, Regulation to the Law No. 766, Special Law for the control and regulation of Casinos and Gambling Rooms (<i>Decreto 06-2015, Reglamento de la Ley "766 Ley Especial para el control y regulación de Casinos y Salas de Juegos de Azar"</i>), published in <i>La Gaceta</i> No. 47 of March 10, 2015.</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>The casinos and gambling rooms will be authorized if they are within the categories established by law.</p> <p>Every betting game operating in Nicaragua should take place in a Casino and/or gambling room, except those that by law are expressly governed under other specific legal regime. When it is uncertain which legal regime should be applied to a gamble game, the competent authority indicated in this law shall determine if it qualifies as a game under the scope of this law.</p> <p>The operation of casinos and gambling rooms is a permitted activity but not promoted by the State, therefore, it is considered justified that the State may establish measures to prevent or contain the unjustified proliferation of casinos and gambling rooms or the inadequate oversight thereof, being able to establish objective and reasonable measures governing the exercise of enterprise freedom in this sector in order to guarantee public order, public security and the protection of vulnerable groups.</p> <p>To obtain the operating permit, the applicant must first obtain the Title-License of Operation as a Casino or Gambling Rooms from the competent authority. If the applicant is a legal person, it shall present a copy of the deed of social constitution duly authenticated by a public notary as the witness and duly registered in the Public Mercantile</p>

	<p>Registry (<i>Registro Público Mercantil</i>), including amendments if necessary.</p> <p>Once the requirements for the application of the title-license for the operation of Casinos and gambling rooms have been fulfilled and prior to the issuance of such document, the applicant must present a guarantee bond issued by a financial institution which is regulated by the <i>Superintendence of Banks and Other Financial Institutions (Superintendencia de Bancos y Otras Instituciones Financieras)</i> in favor of the competent authority.</p> <p>Persons who have been shareholders, partners, directors or managers of a company sanctioned with partial or total closure or cancellation of the Title-License operating or Operating Permit of the Casino and/or Gambling Rooms won't be able to participate as a shareholder, partner, director, manager, representative or employee of a natural or legal person who holds a Title-License of operating a Casino and/or Gambling Rooms.</p> <p>It is expressly forbidden to participate directly or indirectly, as a player or bettor in any type of games and bets played in the Casinos and Gambling Rooms, for those who are shareholders, partners, directors, managers, agents or employees of enterprise, or company to which the Casino or Gambling Room belongs.</p> <p>It is strictly prohibited to import, operate or develop any commercial actions with prohibited games throughout the national territory. These games cannot be imported, manufactured, marketed or operated in any modality and under any circumstances. The competent authority by means of a reasoned decision will determine the types of prohibited games. It is also prohibited to operate or develop any commercial action with gambling listed in the Games Catalog, if the operator does not have the corresponding Title-License and the establishment where the Casino or Gambling Room operates, does not have the respective Operating Permit.</p> <p>The establishment and operation of casinos and gambling rooms within four hundred meters of schools, churches, hospitals, government offices, barracks, cemeteries, road camps, theaters, markets and sports centers is prohibited.</p>
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5. Sector:	Business Services (related to the sale of alcoholic beverages)
Subsector:	
Obligations Concerned:	Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p>The Commerce Code of the Republic of Nicaragua (<i>Código de Comercio de la República de Nicaragua</i>), published in <i>La Gaceta</i> No. 248 of October 30, 1916.</p> <p>Law No. 306, Tourism Industry Incentives Law of the Republic of Nicaragua and its reforms (<i>Ley No. 306, Ley de Incentivos para la Industria Turística de la República de Nicaragua y sus reformas</i>), published in <i>La Gaceta</i> No. 168 of September 02, 1999.</p> <p>Decree 26-96, Regulation of the Law of the National Police (<i>Decreto 26-96, Reglamento de la Ley de la Policía Nacional</i>), published in <i>La Gaceta</i> No.32 of February 14, 1997.</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>A license is required for the operation of casinos, nightclubs (Night club), discotheques, cockerel and all kinds of gambling allowed.</p> <p>Foreign citizens who sell alcoholic beverages through hotel services and similar accommodation; food and drinks supply, and entertainment centers such as discotheques, cockerel and all kinds of gambling allowed, bars, pubs, and billiards; must have duly updated certificate of residence.</p> <p>Legal entities must be duly registered in the corresponding register and appoint a legal representative domiciled in the country.</p>

6. Sector:	Services Related to Construction
Subsector:	
Obligations Concerned:	National Treatment (Article 10.2) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	Decree No. 327, Law Regulating the Design and Construction Activity (Decreto No. 237, <i>Ley Reguladora de la Actividad de Diseño y Construcción</i>), published in <i>La Gaceta</i> No. 263 of December 1, 1986.
Description:	<u>Cross-Border Trade in Services</u> In order to supply construction services in Nicaragua an enterprise must be organized under Nicaraguan law; and a foreign national must reside in Nicaragua or appoint a legal representative in Nicaragua.

7. Sector:	Manufacture and distribution of fireworks Distribution of firearms and ammunition
Subsector:	
Obligations Concerned:	National Treatment (Article 10.2) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p>Law No. 510, Special Law for the Control and Regulation of Firearms, Ammunition, Explosives, and Other Related Materials, and its reforms (<i>Ley No. 510, Ley Especial para el Control y Regulación de Armas de Fuego, Municiones, Explosivos, y otros Materiales Relacionados</i>), published in <i>La Gaceta</i> No. 40 of February 25, 2005 and its reforms.</p> <p>Decree 26-96, Regulation of the Law of the National Police (<i>Decreto 26-96, Reglamento de la ley de la Policía Nacional</i>), published in <i>La Gaceta</i> No. 32, of February 14, 1996 and its reforms.</p> <p>Decree No. 28-2005 Regulation of the Special Law for the Control and Regulation of Firearms, Ammunition, Explosives, and Other Related Materials, Law No. 510 (<i>Decreto No. 26-96 Reglamento a la Ley No. 510, Ley Especial para el Control y Regulación de Armas de Fuego, Municiones, Explosivos, y otros Materiales Relacionados</i>), published in <i>La Gaceta</i> No. 78 of April 22, 2005 and its reforms.</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>To manufacture and commercialize fireworks, and distribute firearms and ammunitions in Nicaragua, a foreign enterprise must be organized in accordance with the laws of Nicaragua; and a foreign national must reside in Nicaragua.</p>

8. Sector:	Private Security Services
Subsector:	
Obligations Concerned:	National Treatment (Article 10.2) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p>Law No. 903, Private Security Services Law (Ley No. 903, <i>Ley de Servicios de Seguridad Privada</i>), published in <i>La Gaceta</i> No. 141 of July 29, 2015.</p> <p>Resolution DGTA No. 026 - 2013, Enabling and Accreditation of Surveillance Companies and Port Security Guards Personnel (Resolución DGTA 026 – 2013, <i>Habilitación y Acreditación de Empresas de Vigilancia y Personal Guardas de Seguridad Portuaria</i>), published in <i>La Gaceta</i> No. 89 of May 16, 2014.</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>A company must be established in Nicaragua, in accordance with the laws of the country, to operate as company of private security guards.</p> <p>The personnel working for private security companies must be Nicaraguans or foreigners who have their updated residence or work permit issued by the competent authorities. Natural persons serving as armed guards must be of Nicaraguan nationality.</p> <p>Only the personnel registered with the Water Transport General Directorate of the Ministry of Transport and Infrastructure (<i>Dirección General de Transporte Acuático del Ministerio de Transporte e Infraestructura</i>), may carry out protection works within ports.</p>

9. Sector:	Radio Broadcast, Free Television Reception
Subsector:	
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2)
Level of Government:	Central
Measures:	<p>Law No. 200, General Law of Telecommunications and Postal Services and its reforms (Ley No. 200, <i>Ley General de Telecomunicaciones y Servicios Postales y sus reformas</i>), published in <i>La Gaceta</i> No. 154 of August 18, 1995 and its reforms.</p> <p>Administrative Agreement No. 07-97, Regulation of the Television Broadcasting Services (Acuerdo Administrativo No. 07-97 <i>Reglamento del Servicio de Radiodifusión Televisiva</i>), published in <i>La Gaceta</i> No. 228 of November 28, 1997.</p>
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>A license for operating as social communication media (free over the air television and radio broadcasting services AM and FM) shall only be granted to Nicaraguan natural or legal persons. In the case of enterprises, Nicaraguan nationals must own 51 percent of the capital whose shares will be nominative.</p>

10. Sector:	Communications – Professional Radio and Television Broadcast Services
Subsector:	
Obligations Concerned:	National Treatment (Article 10.2) Most-Favored-Nation Treatment (Article 10.3)
Level of Government:	Central
Measures:	Decree No. 66, In broadcasters and televisions of the country, only Nicaraguan announcers can be used for narrations of sports programs (Decreto No. 66, <i>En radiodifusoras y televisiones del país, únicamente locutores nicaragüenses podrán ser utilizados para las narraciones de programas deportivos</i>), published in <i>La Gaceta</i> No. 256, November 10, 1972.
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>Enterprises that supply radio and television broadcast services in Nicaragua shall only use the professional services of Nicaraguan announcers for the narration, commentaries, and live transmission or retransmission of sports or similar commercial programs.</p> <p>Notwithstanding the foregoing, foreign nationals will be allowed to serve as announcers if the laws of their own countries allow Nicaraguan nationals to supply such services.</p> <p>The provisions of this measure shall not apply to the broadcast of programs by foreign announcers when the transmission of such programs is aimed exclusively to other countries.</p>

11. Sector:	Communications - Services and Public Telecommunications Networks
Subsector:	
Obligations Concerned:	Local Presence (Article 10.5)
Level of Government:	Central
Measures:	Decree No. 19-96, Regulation of Law No. 200, General Law of Telecommunications and Postal Services (Decreto No. 19-96 <i>Reglamento de la Ley No. 200 Ley General de Telecomunicaciones y Servicios Postales</i>), published in <i>La Gaceta</i> No. 177, of September 19, 1996 and its reforms.
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>A license is required by the regulatory entity of telecommunications, the Nicaraguan Institute of Telecommunications and Postal Services (<i>Instituto Nicaraguense de Telecomunicaciones y Servicios Postales</i>) (TELCOR), to provide telecommunications services marketing. In order to obtain this license, legal persons must be incorporated under Nicaraguan law, and foreign persons must have a valid residence permit and a legal address in the country.</p>

12. Sector:	Communications
Subsector:	
Obligations Concerned:	Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p>Law No. 200, General Law of Telecommunications and Postal Services (<i>Ley No. 200, Ley General de Telecomunicaciones y Servicios Postales</i>), published in <i>La Gaceta</i> No. 154 of August 18, 1995.</p> <p>Decree No. 19-96, Regulation of Law No. 200, General Law of Telecommunications and Postal Services (Decreto No. 19-96, <i>Reglamento de la Ley No. 200, Ley General de Telecomunicaciones y Servicios Postales</i>), published in <i>La Gaceta</i> 177 of September 19th, 1996.</p> <p>The Commerce Code of the Republic of Nicaragua (<i>Código de Comercio de la República de Nicaragua</i>), published in <i>La Gaceta</i> No. 248 of October 30, 1916.</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>For the provision of telecommunications and postal services, or for the use of the radio electric spectrum or other means of transmission, it is required qualifying documents (concessions, licenses, registrations or permits) granted by the Nicaraguan Institute of Telecommunications and Postal Services (<i>Instituto Nicaraguense de Telecomunicaciones y Servicios Postales - TELCOR</i>), which will be issued only to natural or legal Nicaraguans or foreign persons who have legal representation in the country and are registered in the corresponding Register, to be submitted to the jurisdiction of the courts of the Republic of Nicaragua and to be subject to all the provisions of the law, regulations, rules, resolutions and administrative arrangements applicable to the telecommunications and postal services sector.</p> <p>Interconnection contracts or any other contracts in telecommunications area, which companies are seeking to subscribe with foreign governments, must be processed through TELCOR, the regulating entity.</p>

13. Sector:	Communications - Public Telecommunications Networks
Subsector:	
Obligations Concerned:	Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p>Law No. 200, General Law of Telecommunications and Postal Services (Ley No. 200, <i>Ley General de Telecomunicaciones y Servicios Postales</i>), published in <i>La Gaceta</i> No. 154 of August 18, 1995 and its reforms.</p> <p>Administrative Agreement No. 06-97, Regulation of the Subscription Television Services (Acuerdo Administrativo No. 06-97, <i>Reglamento del Servicios de Televisión por Suscripción</i>), published in <i>La Gaceta</i> No. 205 of October 28, 1997.</p> <p>Administrative Agreement No. 02-97, Regulation of the Satellite Communication Services (Acuerdo Administrativo 02-97: <i>Reglamento de los Servicios de Comunicaciones por satélite</i>), published in <i>La Gaceta</i> No. 74 of April 22, 1997.</p> <p>Decree No. 32-2012, Reforms and Additions to Decree No. 128-2004, General Regulation of the Organic Law of TELCOR (Decreto No. 32-2012, <i>Reformas y Adiciones al Decreto No. 128-2004, Reglamento General de la Ley Orgánica de TELCOR</i>), published in <i>La Gaceta</i> 188 of October 3, 2012.</p>

<p>Description:</p>	<p><u>Cross-Border Trade in Services</u></p> <p>A license granted by the Nicaraguan Institute of Telecommunications and Postal Services (<i>Instituto Nicaraguense de Telecomunicaciones y Servicios Postales</i> – TELCOR), Regulator Entity, is required to install, operate or use a Public Telecommunications Network for the provision of services regarding the subscription television services.</p> <p>Companies that sell directly satellite radio and television signal and the companies that offer satellite carrier services must sign signal landing agreements with TELCOR.</p> <p>It is required to have a license granted by TELCOR to market satellite communications services and exploit the rights of emission and reception of signals and frequency bands associated with satellite systems that cover and can provide services in the Nicaraguan territory.</p> <p>A permit granted by TELCOR is required for the establishment of facilities that require assignment of radio electric frequencies and that have not been specifically authorized in the concessions and licenses, as well as those of the operators of private networks.</p> <p>The right of use and exploitation of satellite orbits and radio-electric frequency spectrum allocated and/or awarded to satellite radio services is granted by the Concession Agreement.</p> <p>The management and coordination of satellite orbits and its radio electric frequency spectrum, with the International Telecommunication Union (ITU) and with agencies and public and/or private institutions concerned, are exclusive competencies of TELCOR.</p>
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14. Sector:	Communications - Services and Public Telecommunications Networks (including telephony)
Subsector:	
Obligations Concerned:	Most-Favored-Nation Treatment (Article 10.3) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p>Political Constitution of the Republic of Nicaragua, and its reforms (<i>Constitución Política de la República de Nicaragua y sus reformas</i>), published in <i>La Gaceta</i> No. 32 of February 18, 2014.</p> <p>Law No. 200, General Law of Telecommunications and Postal Services (Ley No. 200, <i>Ley General de Telecomunicaciones y Servicios Postales</i>), published in <i>La Gaceta</i> No. 154 of August 18, 1995 and its reforms.</p> <p>Decree No. 19-96, Regulation of Law No. 200, General Law of Telecommunications and Postal Services (Decreto No. 19-96, <i>Reglamento de la Ley No. 200, Ley General de Telecomunicaciones y Servicios Postales</i>), published in <i>La Gaceta</i> No. 177 of September 19, 1996 and its reforms.</p> <p>Administrative Agreement No. 001-2004, Regulation for the Elaboration and/or Modification of the National Plans for Routing, Availability and Security of Traffic of Services and Telecommunications Networks (Acuerdo Administrativo No. 001-2004, <i>Reglamento para la Elaboración y/o Modificación de los Planes Nacionales de Encaminamiento, Disponibilidad y Seguridad del Tráfico de los Servicios y Redes de Telecomunicaciones</i>), published in <i>La Gaceta</i> No. 20 of January 29, 2004 and its reforms.</p> <p>Administrative Agreement No. 20-99, General Regulation of Interconnection and Access (Acuerdo Administrativo 20-99, <i>Reglamento General de Interconexión y Acceso</i>), published in <i>La Gaceta</i> No. 146 of August 2, 1999.</p> <p>Administrative Agreement No. 02-97, Regulation of the Satellite Communication Services (Acuerdo Administrativo 02-97, <i>Reglamento de los Servicios de Comunicaciones por Satélite</i>), published in <i>La Gaceta</i> No. 74 of April 22, 1997.</p>

<p>Description:</p>	<p><u>Cross-Border Trade in Services</u></p> <p>The telecommunications services covered in this reservation, whether or not they are provided to the public, involve the real time of transmission of the information provided to the user between two or more points without change from point to point in the form or on the content of information of the user. An enabling title granted by the Nicaraguan Institute of Telecommunications and Postal Services (<i>Instituto Nicaraguense de Telecomunicaciones y Servicios Postales</i> – TELCOR) is required for:</p> <ol style="list-style-type: none"> a. installing radio infrastructure and using, taking advantage of or exploiting a band of frequencies in the national territory, except for the operation of industrial, scientific and medical equipment in unintentional or intentional radiators with power of less than fifty milliwatts or according to other rules of TELCOR; b. providing services operating or exploiting public telecommunications networks or marketing services of authorized network operators; c. operating satellites that can cover and provide services in the national territory and commercializing satellite communications services; and d. exploiting the rights of emission and reception of signals of frequency bands associated with foreign satellite systems that can cover and provide services in the national territory. <p>The operators of private networks that seek to commercially exploit the services must obtain a qualification awarded by TELCOR, in which case their networks shall take the character of public telecommunications network. The private network operators will be required an authorization certificate if in the opinion of TELCOR it is necessary to monitor the compliance with restrictions on interconnection of certain services which use private networks.</p> <p>To obtain a qualification certificate, natural and legal persons must comply with the requirements set forth in Law No. 200. Foreign natural persons must possess identification of residence and legal address in the country and foreign legal persons must comply with the provisions of the Code of Commerce of the Republic of Nicaragua.</p> <p>The public telecommunications networks include the public telecommunications infrastructure which allows telecommunications</p>
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	<p>between defined network termination points. The public telecommunications networks do not include the telecommunications equipment of users, nor telecommunications networks located beyond the completion point of the network.</p> <p>The authorization of certificates for frequency bands for the cellular telephone service will be granted by TELCOR through public tender process. TELCOR will conduct public tenders for licenses for the allocation of radio-electric spectrum when the number of requests for a specific market segment of spectrum exceeds the availability of radio frequencies that are required to meet all the requests.</p> <p>When in foreign countries there are no competitive conditions for the provision of international services, TELCOR may establish requirements of proportionality, interconnection points and non-discrimination for the reception of incoming traffic from the different operators. Authorized Operators shall submit and maintain updated for TELCOR the records of each node or switching center belonging to the operators with which they establish contract(s) to provide transport for international long-distance (ILD) call services. In order to maintain registered and updated international routing paths, operators providing international long distance (ILD) call services that establish interconnection agreements with foreign operators shall notify and submit to TELCOR a copy of the interconnection contract signed between the parties.</p>
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15. Sector:	Electricity Distribution
Subsector:	
Obligations Concerned:	Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p>Law No. 839, Law of Reforms and Additions to Law No. 272, "Electricity Industry Law", Law No. 554, "Energy Stability Law", Reforms to Law No. 661, "Law for the Distribution and Responsible Use of Electricity Service" and to Law No. 641, "Criminal Code" (Ley No. 839, <i>Ley de Reformas y Adiciones a la Ley No. 272, "Ley de la Industria Eléctrica"</i>, a la Ley No. 554, "<i>Ley de Estabilidad Energética</i>", de Reformas a la Ley No. 661, "<i>Ley para la distribución y el uso responsable del servicio público de energía eléctrica</i>" y a la Ley No. 641, "<i>Código Penal</i>"), published in <i>La Gaceta</i> No. 113 of June 19, 2013.</p> <p>Law No. 272, Electricity Industry Law (Ley No. 272 <i>Ley de la Industria Eléctrica</i>), published in <i>La Gaceta</i> No.74 of April 23, 1998 and its reforms.</p> <p>Legal Digest of the Energy Sector, 2011 (<i>Digesto Jurídico del Sector Energético 2011</i>), published in <i>La Gaceta</i> No. 176 of September 17, 2012.</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>To participate in the distribution of electricity, a company must be organized under the laws of Nicaragua.</p> <p>Power distributors will not be able to generate and/or transmit power, except for the following cases:</p> <ol style="list-style-type: none"> 1. in case of distribution services provided to isolated system; or 2. if self-generation capacity is lower or equal to 10,000 kW, being connected to the National Interconnected System (SIN).

16. Sector:	Electric Power- Power Generation from Hydropower Projects over 30 MW
Subsector:	
Obligations Concerned:	Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4)
Level of Government:	Central
Measures:	<p>Law No. 620, General Law of National Waters (Ley No. 620, <i>Ley General de Aguas Nacionales</i>), published in <i>La Gaceta</i> No. 150 and No. 151 of August 9 and 10, 2010.</p> <p>Decree No. 44-2010, Regulation of Law No. 620, General Law of National Waters, (Decreto 44-2010, <i>Reglamento a la Ley No. 620, Ley General de Aguas Nacionales</i>), published in <i>La Gaceta</i> No. 150 of August 9, 2010.</p>
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>Hydroelectric plants with installed capacity over 30 MW or with reservoir at its maximum operating level with an area over 25 square kilometers require a Special and Specific Law for each project.</p>

17. Sector:	Energy – Geothermal Energy Generation
Subsector:	
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Performance Requirements (Article 9.9) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	Political Constitution of the Republic of Nicaragua, and its reforms (<i>Constitución Política de la República de Nicaragua y sus reformas</i>), published in <i>La Gaceta</i> 32 of February 18, 2014. Law No. 443, Law of Geothermal Resource Exploration and Exploitation and its reforms (<i>Ley No. 443, Ley de Exploración y Explotación de Recursos Geotérmicos y sus reformas</i>), published in <i>La Gaceta</i> No.222 of November 21, 2002.
Description:	<u>Investment and Cross-Border Trade in Services</u> Natural or legal person may perform preliminary research on exploration or exploitation of geothermal resources with participation of ENEL (“Empresa Nicaragüense de Electricidad” – Nicaraguan Electricity Company) after the authorization of MEM (“Ministerio de Energía y Minas”- the Ministry of Energy and Mines).’ The participation of ENEL in the exploration and exploitation of geothermal resources, designated as national heritages in accordance with the Constitution of the Republic of Nicaragua, entails obtaining at no cost, at least ten percent of the shareholding of the requesting company.

18. Sector:	Services Incidental to Mining – Hydrocarbons
Subsector:	
Obligations Concerned:	National Treatment (Article 10.2) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p>Political Constitution of the Republic of Nicaragua, and its reforms (<i>Constitución Política de la República de Nicaragua y sus reformas</i>), published in <i>La Gaceta</i> 32 of February 18, 2014.</p> <p>Law No. 286, Special Law for Exploration and Exploitation of Hydrocarbons (<i>Ley No. 286, Ley Especial de Exploración y Explotación de Hidrocarburos</i>), published in <i>La Gaceta</i> No. 109 of June 12, 1998 and its reforms.</p> <p>Law No. 883, Organic Law of the Nicaragua Oil Company (PETRONIC), with its reforms incorporated (<i>Ley No. 883, Ley Orgánica de la Empresa Nicaragüense de Petróleos (PETRONIC), con sus reformas incorporadas</i>), published in <i>La Gaceta</i> No. 239 of December 17, 2014.</p> <p>Decree No. 43-98, Regulation to the Special Law for Exploration and Exploitation of Hydrocarbons (<i>Decreto No. 43-98, Reglamento a la Ley Especial de Exploración y Explotación de Hidrocarburos</i>), published in <i>La Gaceta</i> No. 117 of June 24, 1998 and its reforms and additions.</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>A hydrocarbons exploration and analysis service providing company shall be organized under the laws of Nicaragua. In addition, the company shall appoint and maintain a legal representative with enough power of attorney to make the company fulfill its obligations and with a permanent address in Nicaragua.</p> <p>Foreigners wishing to undertake research studies of hydrocarbons, such as geological, geophysical, topographic mapping, seismic work or geochemical studies, shall appoint a legal representative with a permanent address in Nicaragua.</p> <p>The Contractor shall give preference to national subcontractors to carry out specialized services, as long as national subcontractors are available at the moment the work is required, at competitive cost,</p>

and have the technical capacity, equipment and expertise to perform the work according to the contractor's requirements.

Provided that they are not available in the country or when the existing ones do not meet the technical specifications of quality, cost and timeliness, the contractor and sub-contractor may purchase goods, materials and equipment and hire services abroad.

The hydrocarbon deposits in its natural state are part of the national heritage. Its domain is the responsibility of the State, wherever it is located in the territory of the Republic. The State represented by the Nicaraguan Oil Company (*Empresa Nicaragüense de Petróleos - PETRONIC*), will participate in the activities provided for in Law No 879, without cost nor risk.

In the activities of surface survey, exploration and exploitation of hydrocarbons produced in the country, as well as the transport, storage and marketing, PETRONIC, as the executing agency, shall participate in any petition linked to the development, exploration and exploitation of hydrocarbons resources which are regulated under the law. For this purpose, natural or legal persons submitting a request shall first conclude the agreements on the participation of PETRONIC, in their applications to the Ministry of Energy and Mines (*Ministerio de Energía y Minas - MEM*), endorsing the models of cooperation and/or alliance with companies interested in obtaining permits or concluding contracts under Law No.286.

The State, represented by PETRONIC, does not assume risk, debt, or liability of any kind. These shall be assumed by the contractor, in accordance with the terms and conditions established in article 25 of Law No.286.

The participation of PETRONIC in the activities of surface survey, exploration and exploitation of hydrocarbons produced in the country, as well as their transport, storage and marketing, entitles PETRONIC to a position on the Contractor's Board of Directors.

Those interested in obtaining a permit, shall submit to the Directorate General of hydrocarbons of MEM, the instrument stating the participation of PETRONIC.

Upon the termination of the contract, the contractor shall return property delivered by the State represented by PETRONIC at no

	<p>cost, such as land and permanent works and installations.</p> <p>PETRONIC will aim to carry out exploration, exploitation and commercialization of hydrocarbons and other related activities. In consequence, it can participate in the constitution and creation of companies and/or alliances that invest in exploration, exploitation, marketing, storage, transport and distribution of hydrocarbons, including the LPG, refining of crude oil, construction and/or operation of filling plants or packing of LPG cylinders. The companies could be national, regional or international, public, private or mixed, and could associate and/or create alliances with existing ones for these same purposes, in accordance with the relevant laws.</p>
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19. Sector:	Services Incidental to Mining – Metallic and Non-Metallic Minerals, Electricity and Water
Subsector:	
Obligations Concerned:	Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p>Decree No. 57-2006, Reforms and Additions to the Decree No. 119-2001, Regulation of the Law No. 387, Special Law on Exploration and Exploitation of Mines (Decreto No. 57-2006, <i>Reformas y Adiciones al Decreto No. 119-2001, Reglamento de la Ley No. 387, Ley Especial sobre Exploración y Explotación de Minas</i>), published in <i>La Gaceta</i> No. 170 of August 31, 2006.</p> <p>Decree No. 119-2001, Regulation of the Law No. 387, Special Law on Exploration and Exploitation of Mines (Decreto No. 119 –2001, <i>Reglamento de la Ley No. 387, Ley Especial de Exploración y Explotación de Minas</i>), published in <i>La Gaceta</i> No. 4 of January 7, 2002.</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>The foreign companies, and natural and legal persons not resident in the country, must appoint a legal representative with sufficient authority to acquire rights and contract obligations on behalf of his client, and to enroll the companies in the appropriate register and to have them established, so that they can be granted a mining concession for phases of exploration and exploitation of the resource.</p>

20. Sector:	Fisheries and Aquaculture
Subsector:	
Obligations Concerned:	National Treatment (Article 9.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10)
Level of Government:	Central
Measures:	<p>Law No. 489, Law relating to Fisheries and Aquaculture, (Ley No. 489, <i>Ley de Pesca y Acuicultura</i>), published in <i>La Gaceta</i> No. 251 of December 27, 2004 and its reforms.</p> <p>Decree No. 30-2008, Reforms to Decree No. 09-2005, Regulation to Law No. 489, Law relating to Fisheries and Aquaculture (Decreto No. 30-2008, <i>Reforma al Decreto No. 09-2005, Reglamento a la Ley No. 489, Ley de Pesca y Acuicultura</i>), published in <i>La Gaceta</i> No. 130 of July 9, 2008.</p> <p>Decree No. 009-2005 Regulation to Law No. 489, relating to Fisheries and Aquaculture (Decreto No. 009-2005, <i>Reglamento a la Ley No. 489, Ley de Pesca y Acuicultura</i>), published in <i>La Gaceta</i> No. 40 of February 25, 2005.</p> <p>Decree No. 40-2005, Special Provisions for fishing of highly migratory tuna and related species (Decreto No. 40-2005, <i>Disposiciones Especiales para la pesca de Túnidos y especies afines altamente migratorias</i>), published in <i>La Gaceta</i> No. 117 of June 17, 2005.</p> <p>NTON 03-045-03, Nicaraguan Obligatory Technical Standard on Methods and Arts of Fishery and its Annexes (NTON 03-045-03, <i>Norma Técnica Obligatoria Nicaragüense Métodos y Artes de Pesca y sus Anexos</i>), published in <i>La Gaceta</i> No. 231 and 236 of December 2 and 10, 2010.</p> <p>Ministerial Agreement No. 014 -2001, Administrative Provisions for the Processing of Requests for Obtaining Rights for the Use of Natural Resources in the State Domain (Acuerdo Ministerial No. 014 – 2001, <i>Disposiciones Administrativas para la Tramitación de Solicitudes de Obtención de Derechos para el Aprovechamiento de Recursos Naturales del Dominio del Estado</i>), published in <i>La Gaceta</i> No. 98 of May 25, 2001.</p> <p>Executive Agreement-PA-No.005/2013 (Acuerdo Ejecutivo-PA-No.005/2013), published in <i>La Gaceta</i> No. 81 of May 6, 2013).</p>

	<p>Executive Resolution PA-No.006-2014, Measures and mechanisms of fisheries management for the collection and mobile marketing of hydrobiological resources (Resolución Ejecutiva PA-No.006-2014, Medidas y mecanismos de ordenación pesquera para el acopio y comercialización móvil de recursos hidrobiológicos), published in <i>La Gaceta</i> No. 123 of July 3, 2014.</p>
<p>Description:</p>	<p><u>Investment</u></p> <p>In order to obtain a commercial fishing license, it is required to be constituted as a Nicaraguan legal person and to be duly registered in the Public Mercantile Registry (<i>Registro Público Mercantil</i>) as well as to appoint a legal representative with permanent residency in Nicaragua and a known address.</p> <p>The use of fishery resources by vessels with a foreign flag shall be supplementary to that carried out by the national fleet and will be subject to the regulations established in the relevant law and to the conditions and limitations established in international agreements and treaties ratified by Nicaragua.</p> <p>Artisanal or small scale fishing is reserved exclusively for nationals of Nicaragua.</p> <p>All fishery and aquaculture production for export purposes must be processed in plants duly authorized and installed in the national territory, in compliance with the specific regulations and provisions to each hydro biological resource.</p> <p>The 90 percent of on board personnel and 100 percent of ships captains must be Nicaraguans.</p> <p>No licenses or fishing permits will be granted to foreign flag vessels for fisheries subject to limited access regime, except those which have been granted on the date of entry into force of the Law 489. Resources declared in full exploitation under the regime of limited access are: the resource spiny lobster in the Caribbean Sea and the coastal shrimp resource of the family Peneidos in the Caribbean Sea and the Pacific Ocean and those that the Nicaraguan Institute of Fishery (INPESCA) subsequently declares.</p> <p>The special license for fishing of tunas and highly migratory tuna-like species may be granted to national flag vessels or foreign flag vessels that have been chartered or leased with or without option to purchase wherein Nicaraguan natural or legal persons participate; or</p>

	<p>to national companies with foreign participation.</p> <p>Foreign flag vessels may only be authorized by the competent authority to perform scientific and sport fishing or commercial fishing of open-access resources. But, in no case, they may be authorized to perform commercial fishing of limited access resources, without prejudice to the licenses already granted.</p> <p>For the gradual recruitment of Nicaraguan personnel, National Labor Law will be applied, in ships or vessels wherein the majority of crew members are foreigners, because the personnel replacement is in process. In such case, the license holder shall carry out capacity building or training program for the (newly hired) Nicaraguan personnel.</p>
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21. Sector:	All Sectors
Subsector:	Consumer, credit unions, agriculture, production, labor, housing, fisheries, public services, culture, education, and youth cooperatives and other sorts of cooperatives for the benefit of the population.
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p>Law No. 499 General Law on Cooperatives (<i>Ley No. 499 Ley General de Cooperativas</i>), published in <i>La Gaceta</i> No. 17 of January 25, 2005.</p> <p>Law No. 84, Law of Farming and Agroindustrial Cooperatives, (<i>Ley No. 84, Ley de Cooperativas Agropecuarias y Agroindustriales</i>), published in <i>La Gaceta</i> No. 62 of March 28, 1990.</p> <p>Decree No. 16-2005, Regulation of Law No. 499, General Law on Cooperatives, (<i>Decreto No. 16-2005 Reglamento de la Ley No. 499, Ley General de Cooperativas</i>), published in <i>La Gaceta</i> No. 55 of March 18, 2005.</p>
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>The proportion of foreign national partners may not exceed 10 percent of the total, at the moment of the establishment of a Cooperative in Nicaragua.</p> <p>Foreign nationals shall be authorized by the migration authorities as residents in the country in order to become members of a cooperative of Nicaragua.</p> <p>The proportion of foreign national partners may not exceed 25% of the total, at the moment of establishment of a Nicaraguan Farming Cooperative and those foreign nationals shall be duly authorized.</p>

22. Sector:	Land Transportation
Subsector:	
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	Law No. 524, General Law of Land Transportation (Ley No. 524, <i>Ley General de Transporte Terrestre</i>), published in <i>La Gaceta</i> No. 72 of April 14, 2005 and its reforms. Decree No. 42-2005, Regulation of Law No. 524, General Law of Land Transportation (Decreto No. 42-2005, <i>Reglamento a la Ley No. 524, Ley General de Transporte Terrestre</i>), published in <i>La Gaceta</i> No. 113 of June 16, 2005, its reforms and additions.
Description:	<u>Investment and Cross-Border Trade in Services</u> The transfer of any type of cargo within the national territory shall be carried out only by Nicaraguan carriers. The Ministry of Transport and Infrastructure (<i>Ministerio de Transporte e Infraestructura</i> , MTI) may authorize exceptionally and temporarily the provision of this service for specialized cargo to vehicles with foreign plate, provided that the company owner of the cargo is based in Nicaragua and preserving the principle of reciprocity. Foreign companies of international cargo to be established in the country must comply with the following special requirements: 1. at least 51 percent of its capital belongs to Nicaraguan people. 2. the control and management of the company are in the hands of Nicaraguans. The local cargo may only be carried out by national carriers, with the State of Nicaragua and its authorities reserving the right to authorize the owners of motor vehicles coming from the SIECA (Central American Economic Integration Subsystem) subscribing countries, provided that the principle of reciprocity applies to Nicaraguan nationals in countries of origin. In the case of the cargo for export to countries outside of the Central American region and its transfer to the transient ports, its local and national transit shall be carried out by national carriers, maintaining the principle of reciprocity and the provisions established by the Central American Economic Integration Subsystem.

	<p>The cargo admitted to the national tax warehouses can only be moved to any point in the national territory by national carriers.</p> <p>Only Nicaraguan people can provide public transport services in the interior of Nicaragua.</p>
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23. Sector:	Maritime transportation
Subsector:	
Obligations Concerned:	National Treatment (Article 10.2) Most-Favored-Nation Treatment (Article 10.3) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p>Law No. 399, Law on Water Transport (<i>Ley No. 399, Ley de Transporte Acuático</i>), published in <i>La Gaceta</i> No. 166 of September 3, 2001.</p> <p>Decree No. 15-49, Regulatory Law for the Pilotage Service (<i>Decreto No. 15-49, Ley Reguladora para el Servicio de Practicaje</i>), published in <i>La Gaceta</i> No. 4 of January 5, 1985.</p> <p>Ministerial Agreement No. 66-2007, Rules for the authorization of enterprises, companies and cooperatives that provide cargo stowage and unloading services in national ports (<i>Acuerdo Ministerial No. 66-2007, Normas para la habilitación de empresas, compañías y cooperativas prestatarias del servicio de estiba y desestiba de carga en los puertos nacionales</i>), published in <i>La Gaceta</i> No. 2 of January 3, 2008.</p> <p>Resolution DGTA No. 021-2014 (<i>Resolución DGTA No. 021-2014</i>), published in <i>La Gaceta</i> No. 121 of July 1, 2014.</p> <p>Resolution DGTA No. 004-2014 (<i>Resolución DGTA No. 004-2014</i>), published in <i>La Gaceta</i> No. 35 of February 21, 2014.</p> <p>Resolution DGTA No. 030-2009 (<i>Resolución DGTA No 030-2009</i>), published in <i>La Gaceta</i>, No. 63 of April 2, 2014.</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>To operate as a Nicaraguan ship-owner or shipping company, a natural person must be a national of Nicaragua and a company has to be organized under the laws of Nicaragua.</p> <p>To operate as a shipping agent, general shipping agent or shipping consignment agent, it is required for a natural person to be Nicaraguan national, and a company needs to be organized under the laws of Nicaragua.</p> <p>Only national of Nicaragua or a company established in Nicaragua can obtain a route concession to engage in maritime transport.</p>

	<p>The operation and use of vessels in internal traffic and cabotage for commercial purposes is reserved to national flag vessels and may be exploited by national ship-owners. However, in conditions of reciprocity, national ship-owners may use vessels with flag of any other Central American country.</p> <p>Only the Nicaraguan national may be appointed as official pilots of any port in Nicaragua.</p> <p>The enterprises, companies or cooperatives intending to provide cargo loading and unloading services in national ports, to be enabled and registered as such shall comply with the following:</p> <ol style="list-style-type: none"> 1. To be established according to the laws of the Republic of Nicaragua, and in case of joint-stock company, the stocks shall be nominative and all registered in the competent Public Registry or in the Ministry of Labor (<i>Ministerio del Trabajo</i>), depending on the case; 2. To have its domicile in Nicaragua; 3. To have a permanent office with adequate human resources and skilled technicians for the proper functioning of the enterprise, company or cooperative of loading and unloading at each port where is going to operate. For the verification of this requirement, it must submit documentary evidence of ownership or lease of the premises of office and appointments or contracts of employment of the staff; 4. Not to be General Shipping Agent, nor consignee agent of ships, nor customs agent. <p>The authorization of new stevedoring companies is subject to the overcoming of cargo volumes that have historically handled each of the National Ports, the operational capacity of the port facilities and the operational capacity of the existing stevedoring companies. The approval or disapproval of the operation of new companies in the ports of the country is under the power of the Approval Committee.</p> <p>The boat service can only be provided by the one who possesses operating license, issued by the General Directorate of Aquatic Transport (<i>Dirección General de Transporte Acuático, - DGTA</i>) for that purpose.</p> <p>An operating license granted by General Directorate of Aquatic Transport is required to provide the certification service of port</p>
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	<p>machinery and equipment.</p> <p>Any natural or legal person engaged in maritime activities that seeks to provide a professional service or an activity defined in article 3 of the Law No. 399 Law of Aquatic Transport, must comply with in addition to the requirements laid down in the formal procedures (documents of requirements) set out for each activity, the parameters set out in the Resolution DGTA No. 030-2009.</p>
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24. Sector:	All sectors
Subsector:	
Obligations Concerned:	Market Access (Article 10.4)
Level of Government:	Central
Measures:	<p>Law No. 800, Law on The Nicaraguan Interoceanic Grand Canal Legal Regime and on the creation of The Nicaraguan Interoceanic Grand Canal Authority (Ley No. 800, <i>Ley del Régimen Jurídico de el Gran Canal Interoceánico de Nicaragua y de creación de la Autoridad de el Gran Canal Interoceánico de Nicaragua</i>), published in <i>La Gaceta</i> No.128 of July 9, 2012.</p> <p>Law No. 840, Special Law for the Development of Infrastructure and Transportation relating to the Nicaraguan Canal, Free Trade Zone and Associated Infrastructures", (Ley No. 840, <i>Ley Especial para el Desarrollo de Infraestructura y Transporte Nicaragüense Atingente a El Canal, Zonas de Libre Comercio e Infraestructuras Asociadas</i>), published in <i>La Gaceta</i> No. 110 of June 14, 2013.</p>
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>The Authority of the Grand Canal of Nicaragua will determine the economic activities that can be performed in the special economic zone, as well as the regulations applicable to each of these activities, in coordination with the competent authorities of the State.</p> <p>Nicaragua grants exclusive concession to <i>Empresa Desarrolladora de Grandes Infraestructuras, S.A.</i> (Large Infrastructure Developing Company, Inc) and its concessionaires to develop and operate each of sub-projects included in the <i>El Gran Canal Interoceánico de Nicaragua</i> Project according to the Framework Agreement of Concession for a term of 50 years from the beginning of the commercial operations, subject to the expansions considered in the Framework Agreement of Concession and, for each case, extensible to an additional period of 50 years, that will start immediately after the due date of the original term.</p>

25. Sector:	Transport - Air Transport
Subsector:	
Obligations Concerned:	Most-Favored-Nation Treatment (Articles 9.4 and 10.3) National Treatment (Articles 9.3 and 10.2) Senior Management and Boards of Directors (Article 9.10) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	Law No. 595, Civil Aeronautics General Law (Ley No. 595, <i>Ley General de Aeronáutica Civil</i>), published in <i>La Gaceta</i> No. 193 of October 5, 2006.
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>To be an aircraft owner registered in Nicaragua, it requires:</p> <ol style="list-style-type: none"> 1. to be a natural or legal person of Nicaragua; <p style="margin-left: 40px;">If there are several co-owners, the majority whose rights exceed half the value of the aircraft must preserve their domicile in Nicaragua; or</p> <p style="margin-left: 40px;">If it is a legal person, partnership or association, it is required to be incorporated under the laws of the Republic of Nicaragua or have legal domicile in Nicaragua;</p> 2. to be foreign natural person with a permanent address in Nicaragua; or 3. to be foreign person not domiciled in Nicaragua, as long as there is a credit purchases-and-sales contract or leasing with or without option to purchase. The registration and the enrollment are provisional.

26. Sector:	Transport - Air Transport
Subsector:	
Obligations Concerned:	National Treatment (Article 10.2) Most-Favored-Nation Treatment (Article 10.3) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	Law No. 595, Civil Aeronautics General Law (Ley No. 595, <i>Ley General de Aeronáutica Civil</i>), published in <i>La Gaceta</i> No. 193 of October 5, 2006.
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>To own an aircraft with a Nicaraguan registration which provides complementary services for air transportation it is required to be natural or legal person of Nicaragua.</p> <p>To perform aerial works in any of their specialties, the natural persons or enterprises must obtain prior authorization from the Aviation Authority and comply with the applicable provisions, the technical regulations and inter alia, the following requirements:</p> <ol style="list-style-type: none"> 1. To possess technical and economic capacity according to the specialty concerned; and 2. To operate with an aircraft of Nicaraguan enrolment. <p>The aeronautical authority may dispense the compliance of Nicaraguan nationality of the owner and of the aircraft when, in the country, there are no companies or aircraft with the capacity of conducting a particular specialty of aerial work.</p>

27. Sector:	Professional Services
Subsector:	
Obligations Concerned:	National Treatment (Article 10.2) Most-Favored-Nation Treatment (Article 10.3) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	Decree No. 132, Law of Incorporation of Professionals in Nicaragua, (Decreto No. 132, <i>Ley de Incorporación de Profesionales en Nicaragua</i>), published in <i>La Gaceta</i> No. 47 of November 2, 1979. Decree A.N. No. 7539, Decree of Approval of the "Convention on the Exercise of University Professions and Recognition of University Studies" (Decreto A.N. 7539, Decreto de Aprobación del " <i>Convenio sobre el Ejercicio de Profesiones Universitarias y Reconocimiento de Estudios Universitarios</i> "), published in <i>La Gaceta</i> No. 131 of July 15, 2014.
Description:	<u>Cross-Border Trade in Services</u> Foreign professionals may practice in Nicaragua in a form and subject to the same conditions that are permitted for Nicaraguans in the country of origin of such professionals. Nicaragua agrees that, if the jurisdiction in a foreign country allows the Nicaraguan nationals to apply and receive the licenses or certificates necessary to perform a profession in such jurisdiction, a foreign national with a license or a certificate to perform a profession in such jurisdiction shall also be allowed to apply for and receive a license or certificate necessary to perform in Nicaragua. Additionally, the relevant professional association in Nicaragua will recognize a license granted by a foreign jurisdiction and will allow the license holder of that license to join an association and perform the profession in Nicaragua based on the foreign license, in the following cases: a. no academic institution in Nicaragua offers a study program that would allow the exercise of the profession in Nicaragua; b. the license holder is a recognized expert in his profession; or c. allowing the professional to perform in Nicaragua will, through training, demonstration or other similar opportunity, further the development of the profession in Nicaragua.

	<p>The Central American nationals by birth who have obtained a Professional Degree or an equivalent Academic Diploma, in one of the Central American countries that legally enable them to practice a university profession, will be admitted to practice such activities in Nicaragua, provided that the professional complies with the same requirements and formalities required for Nicaraguan university graduates. This provision shall apply while the person concerned retains the nationality of one of the countries of Central America.</p>
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28. Sector:	Services of Public Accounting and Auditing Rendered to Companies
Subsector:	
Obligations Concerned:	National Treatment (Article 10.2) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p>Law No. 6, Law for the Exercise of Public Accountancy (Ley No. 6, <i>Ley para el Ejercicio de Contador Público</i>), published in <i>La Gaceta</i> No. 94 of April 30, 1959.</p> <p>Law No. 561, General Law of Banks, Non-Banking Financial Institutions and Financial Groups (Ley No. 561, <i>Ley General de Bancos, Instituciones Financieras No Bancarias, y Grupos Financieros</i>), published in <i>La Gaceta</i> No. 232 of November 30, 2005.</p> <p>Law No. 587, Capital Markets Law (Ley No. 587, <i>Ley de Mercado de Capitales</i>), published in <i>La Gaceta</i> No. 222, of November 15, 2006.</p> <p>Law No. 733, General Law for Insurance, Reinsurance, and Bonds (Ley No. 733, <i>Ley General de Seguros, Reaseguros y Fianzas</i>), published in <i>La Gaceta</i> No. 162, 163 and 164, of August 25, 26 and 27, 2010.</p> <p>Law No. 734, Law on General Deposits Warehouses (Ley No. 734, <i>Ley de Almacenes Generales de Depósitos</i>), published in <i>La Gaceta</i> No. 201 and 202 of October 21 and 22, 2010.</p> <p>Resolution No. CD-SIBOIF-739-1-AGOS2-2012, External Audit Standard (Resolución CD-SIBOIF-739-1-AGOS2-2012: <i>Norma sobre Auditoría Externa</i>), published in <i>La Gaceta</i> No. 211 of November 5, 2012.</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>The firms and foreign associations of Public Accountants, Auditors and Accountants either as individuals or companies shall not be entitled to exercise the profession in the Nicaraguan territory, nor any related activity, unless they do it through a firm or association of Nicaraguan Certified Public Accountants, or through a foreign firm with residence or domicile in the country.</p> <p>To provide external audit service to financial institutions regulated by the Superintendency of Banks and Other Financial Institutions</p>

	<p>(<i>Superintendencia de Bancos y otras Instituciones Financieras</i>), audit firms must be registered in the Register of External Auditors of the Superintendency.</p>
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29. Sector:	Professional Services - Notaries
Subsector:	
Obligations Concerned:	National Treatment (Article 10.2) Most-Favored-Nation Treatment (Article 10.3)
Level of Government:	Central
Measures:	<p>Law No. 260, Organic Law of the Judicial Branch of the Republic of Nicaragua and its reforms (<i>Ley No. 260, Ley Orgánica del Poder Judicial de la República de Nicaragua y sus reformas</i>), published in <i>La Gaceta</i> No. 137 of July 23, 1998.</p> <p>Decree No. 63-99, Regulation of Law No. 260, Organic Law of the Judicial Branch of the Republic of Nicaragua and its reforms (<i>Decreto No. 63-99, Reglamento a la Ley No. 260, Ley Orgánica del Poder Judicial de la República de Nicaragua y sus reformas</i>), published in <i>La Gaceta</i> No. 104 of June 2, 1999.</p> <p>Decree No. 132, Law of Incorporation of Professionals in Nicaragua, (<i>Decreto No. 132, Ley de Incorporación de Profesionales en Nicaragua</i>), published in <i>La Gaceta</i> No. 47 of November 2, 1979.</p> <p>Law of the Notary, Annex to the Civil Procedure Code of Nicaragua. (<i>Ley del Notariado, Anexo al Código Procedimiento Civil de Nicaragua</i>).</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>Public notaries must be Nicaraguan nationals by birth authorized by the Supreme Court of Justice in order to practice their profession.</p> <p>Central American nationals by birth can also be authorized to exercise as public notaries in the Republic after residing at least for five years in Nicaragua, provided that they are allowed to exercise as public notaries in their own countries, and that Nicaraguans are authorized to exercise as public notaries in their respective countries.</p>

30. Sector:	Customs Brokers
Subsector:	
Obligations Concerned:	National Treatment (Article 10.2) Most-Favored-Nation Treatment (Article 10.3) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p>Central American Uniform Customs Code (<i>Código Aduanero Uniforme Centroamericano</i>), published in <i>La Gaceta</i> No. 41 of February 18, 1966.</p> <p>Resolution No. 24-2008, Regulation of the Central American Uniform Customs Code (<i>Resolución No. 24-2008, Reglamento del Código Aduanero Uniforme Centroamericano</i>), published in <i>La Gaceta</i> No. 136, 137, 138, 139, 140, 141 and 142 of July 17, 18, 21, 22, 23, 24 and 25, 2008.</p> <p>Law No. 265 Law Establishing Auto-Dispatch for Importation, Exportation and other Regimes (<i>Ley No. 265, Ley que establece el Auto despacho para la Importación, Exportación y otros Regímenes</i>), published in <i>La Gaceta</i> No. 219 of November 17, 1997.</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>Only the following people can become a customs broker and get the license issued by the Ministry of Finance and Public Credit:</p> <ol style="list-style-type: none"> a) Nicaraguan nationals who are in full exercise of their rights; b) Central Americans with academic bachelor's degree in customs matters or other disciplines of study as long as they prove at least 2 years of experience in customs matters; or c) Foreign nationals from a country that permits Nicaraguan nationals to serve as customs brokers. <p>An enterprise operating as a customs broker in Nicaragua must be organized under Nicaraguan law and at least one official of the customs enterprise must have a valid license.</p>

31. Sector:	Scientific research services
Subsector:	
Obligations Concerned:	National Treatment (Article 10.2) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	Decree No 316, General Law on the Exploitation of our Natural Riches (Decreto No. 316, <i>Ley General sobre Explotación de Nuestras Riquezas Naturales</i>), published in <i>La Gaceta</i> No. 83 of April 17, 1958.
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>Non-resident foreign nationals or their agents, although they are resident in Nicaragua, wishing to carry out an investigation, will be required a permit of recognition.</p> <p>The recognition permit only authorizes the execution of preliminary research in order to verify the existence of natural resources. They cannot carry out works or actions for which only the holder of an operating license or an exploration or exploitation concession is entitled.</p> <p>All concessioner or foreign license holder has the obligation to maintain in Nicaragua a representative with sufficient authority, at all times.</p>

32. Sector:	Free Zones Regime and Inward Processing Regime
Subsector:	
Obligations Concerned:	Performance Requirements (Article 9.9)
Level of Government:	Central
Measures:	<p>Law No. 917, Law on Free Trade Export Zones (<i>Ley No. 917, Ley de Zonas Francas de Exportación</i>), published in <i>La Gaceta</i> No. 196 of October 16, 2015.</p> <p>Law No. 382, Law on Temporary Admission for Inward Processing and Facilitation of Exports (<i>Ley 382, Ley de Admisión Temporal para Perfeccionamiento Activo y de Facilitación de las Exportaciones</i>), published in <i>La Gaceta</i> No. 70 of April 16, 2001.</p>
Description:	<p><u>Investment</u></p> <p>The free zone operators correspond to the free zones of private domain, which must be owned and managed by a company formed as a corporation in accordance with Nicaraguan law, which shall have sole purpose of administering the Zone. This company, besides being responsible for the administration of the Zone shall facilitate the proper operation of companies that operate there, according to the terms established by law.</p> <p>A user company of a Free Trade Zone (FTZ) is any business, industrial or service establishment authorized to operate within a Zone by the National Commission of Free Zones (<i>Comisión Nacional de Zonas Francas</i>). All FTZ user companies should be established as corporations in accordance with Nicaraguan law; and it shall have as a sole object the operation of business within the FTZ. Foreign companies may be established as corporations through subsidiaries or branches, in accordance with the procedure established in the Commercial Code of Republic of Nicaragua (<i>Código de Comercio de la República de Nicaragua</i>).</p> <p>Companies wishing to establish and operate in a FTZ must submit application to the National Commission of Free Zones, The Commission will issue its decision taking into account mainly the country's economic policy and the appropriateness of business operations of the applicant, all in accordance with the provisions of the act and regulations.</p> <p>In accordance with the provisions of the Law, those companies engaged in production and export of goods or services are eligible to operate in a Free Zone. The companies can be national or foreign.</p>

	<p>In case of Temporary Admission for Inward Processing, those companies exporting at least twenty-five percent (25%) of its total sales and with an export value of not less than fifty thousand Central American pesos (CA \$50,000.00) per year, may be eligible to prior suspension of duties and taxes, according to procedures established by the Law and its Regulations.</p>
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33. Sector:	Real Estate Services
Subsector:	
Obligations Concerned:	Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p>Law No. 602, Law of Real Estate Brokerage of Nicaragua (Ley No. 602, <i>Ley de Correduría de Bienes Raíces de Nicaragua</i>), published in <i>La Gaceta</i> No. 132 of July 12, 2007.</p> <p>Decree No. 94-2007, Regulation of Law No. 602, Law of Real Estate Brokerage of Nicaragua (Decreto No. 94-2007, <i>Reglamento de la Ley No. 602, Ley de Correduría de Bienes Raíces de Nicaragua</i>), published in <i>La Gaceta</i> No. 231 of November 30, 2007.</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>People applying for a real estate broker license shall be Nicaraguan citizens, or foreign nationals with legal permanent residence in Nicaragua that hold the pertinent residence permit/card, without work restrictions.</p> <p>The Societies of Real Estate Brokerage will exercise its work through authorized brokers and agents, and they(The Societies) shall be established in accordance with the country's laws.</p> <p>In case of international real estate brokerage firms, in order for them to exercise this activity in Nicaraguan territory, they must be represented by a (Nicaraguan) national natural or legal person of real estate brokerage, who will be the one authorized to represent the international firm and to exercise the brokerage of real estate within/in the country.</p>

34. Sector:	Potable Water, Sanitary Sewer Systems, and Sewage Collection and Disposal.
Subsector:	
Obligations Concerned:	Market Access (Article 10.4)
Level of Government:	Central
Measures:	<p>Law No. 620, General Law of National Waters (<i>Ley No. 620, Ley General de Aguas Nacionales</i>), published in <i>La Gaceta</i> No. 169 of September 4, 2007.</p> <p>Law No. 276, Law for the creation of the Nicaraguan Enterprise of Aqueducts and Sewage - ENACAL (<i>Ley No. 276: Ley de Creación de la Empresa Nicaragüense de Acueductos y Alcantarillados Sanitarios - ENACAL</i>), published in <i>La Gaceta</i> No. 12 of January 20, 1998 and its reforms.</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>The establishment, construction, and development of public works for the supply and distribution of drinking water, and collecting and disposing of wastewater, may only be performed by the Nicaraguan Enterprise of Aqueducts and Sewage (<i>Empresa Nicaragüense de Acueductos y Alcantarillados Sanitarios - ENACAL</i>).</p> <p>ENACAL is the State entity responsible for providing potable water and collecting and disposing of wastewater, and has the following functions:</p> <ol style="list-style-type: none"> a) to catch, treat, conduct, store, distribute, and sell potable water; and to gather, treat and finally dispose of liquid waste; b) to purchase natural water, purchase and sell potable water, as well as to commercialize the services of collection, treatment and final disposal of wastewater; c) to take all necessary measures so that the release of treated wastewater minimizes the environmental impact; d) to develop the Company's Expansion Plan for the short, medium and long terms; e) to research, explore, develop, and exploit the water resources; and f) to carry out any other activity required for its development.

35. Sector:	Airports
Subsector:	
Obligations Concerned:	Market Access (Article 10.4)
Level of Government:	Central
Measures:	Decree No. 1292, Law on the International Airport Administration Company (Decreto No. 1292, <i>Ley de la Empresa Administradora de Aeropuertos Internacionales</i>), published in <i>La Gaceta</i> No. 186 of August 16, 1983 and its reforms.
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>The establishment, operation, administration, execution of works and provision of services in international airports correspond to the responsibility of the International Airports Administration Company (EAAI) (<i>Empresa Administradora de Aeropuertos Internacionales</i>).</p>

36. Sector:	Energy-Transmission
Subsector:	
Obligations Concerned:	Market Access (Article 10.4)
Level of Government:	Central
Measures:	Law No. 791, Reform to Law No. 788, Reform and Addition Law to Law No. 583, Founding Law of the National Electricity Transmission Company, ENATREL and reforms to Laws No. 272, Electricity Industry Law and No. 290 Law of Organization, Competence and Procedures of the Executive Government (<i>Ley No. 791, Ley de Reforma a la Ley No. 788, Ley de Reforma y Adición a la Ley No. 583, Ley Creadora de la Empresa Nacional de Transmisión Eléctrica, ENATREL y de Reformas a las Leyes No. 272, Ley de la Industria Eléctrica y No. 290 Ley de Organización, Competencia y Procedimientos del Poder Ejecutivo</i>), published in <i>La Gaceta</i> No. 60, on March 28, 2012.
Description:	<u>Cross-Border Trade in Services</u> Only the National Electricity Transmission Company (<i>Empresa Nacional de Transmisión Eléctrica - ENATREL</i>), decentralized public Company of the State, can provide electric power transmission services.

37. Sector:	Public Communications Services
Subsector:	
Obligations Concerned:	Market Access (Article 10.4)
Level of Government:	Central
Measures:	Law No. 758, General Law on Nicaraguan Post and Postal Services (Ley No. 758, <i>Ley General de Correos y Servicios Postales de Nicaragua</i>), published in <i>La Gaceta</i> No. 96 and 97 of May 26 and 27, 2011.
Description:	<u>Cross-Border Trade in Services</u> The issuance, financing and commercialization of postage stamps, as well as the usage of franking machines and other analogous systems, is reserved to Nicaraguan Post Office, (<i>Correos de Nicaragua</i>).

38. Sector:	All Sectors
Subsector:	
Obligations Concerned:	National Treatment (Article 10.2) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	Decree No. 08-2013, General Regulation to the Law No. 801 Municipal Administrative Contracting Law (Decreto No. 08-2013, <i>Reglamento General a la Ley No. 801, Ley de Contrataciones Administrativas Municipales</i>), published in <i>La Gaceta</i> No. 24 of February 7, 2013.
Description:	<u>Cross-Border Trade in Services</u> The Municipalities and Municipal Sector will promote the consumption of domestic goods and services, at the time of establishing the specifications concerning the object to be contracted.

39. Sector:	Telecommunications
Subsector:	
Obligations Concerned:	Market Access (Article 10.4)
Level of Government:	Central
Measures:	<p>Political Constitution of the Republic of Nicaragua and its reforms (<i>Constitución Política de la República de Nicaragua y sus reformas</i>), published in <i>La Gaceta</i> No. 32 of February 18, 2014.</p> <p>Law No. 200, General Law of Telecommunications and Postal Services (<i>Ley No. 200, Ley General de Telecomunicaciones y Servicios Postales</i>), published in <i>La Gaceta</i> No. 154, of August 18, 1995, and its reforms.</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>The granting of concessions, licenses, permits or records for the provision of telecommunications services that require the use of radio electric spectrum, shall be subject to the availability of the spectrum and the policies regarding their use.</p> <p>Maritime and aeronautical telecommunications services shall be authorized, installed, operated and controlled by the National Army (<i>Ejército Nacional</i>) and the General Direction of Civil Aeronautic (<i>Dirección General de Aeronáutica Civil</i>).</p> <p>The representation of the State to the international telecommunications agencies corresponds to the Nicaraguan Institute of Telecommunications and Postal Services (<i>Instituto Nicaragüense de Telecomunicaciones y Correos - TELCOR</i>).</p> <p>For the purposes of national security: (a) In no case is permissible the establishment of systems that alter or affect the national communication systems. (b) The communication points for national defense purposes in the national territory shall be property of the State. (c) The radio spectrum and satellite are property of the Nicaraguan State and shall be regulated by the regulatory entity, the law shall regulate the matter.</p>

40. Sector:	Electricity Generation
Subsector:	
Obligations Concerned:	Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p>Law No. 272, Electrical Industry Law (Ley No. 272, <i>Ley de la Industria Eléctrica</i>), published in <i>La Gaceta</i> No. 74 of April 23, 1998 and its reforms and additions.</p> <p>Law No. 911, Law of Reforms to Law No. 554, Energy Stability Law and Law No. 898, Law of Variation Rate of the Electric Power to the Consumer (Ley No. 911, <i>Ley de Reformas a la Ley No. 554, Ley de Estabilidad Energética y a la Ley No. 898, Ley de Variación de la Tarifa de Energía Eléctrica al Consumidor</i>), published in <i>La Gaceta</i> No. 178 of September 22, 2015.</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>To participate in the electricity generation segment, a company must be organized under the laws of Nicaragua.</p> <p>Economic agents, subsidiaries or shareholders engaged in electric power generation activities cannot be owners or partners of the facilities that serve for the transmission and/or distribution of electrical power, except for the Nicaraguan Electricity Company (<i>Empresa Nicaraguense de Electricidad ENEL</i>), which may exercise these activities only in non-concessioned areas.</p> <p>Generators may be owners of power lines or transmission equipment, needed to connect their plants to the National Interconnected System (<i>Sistema Interconectado Nacional, SIN</i>), which will be considered its secondary transmission system.</p> <p>New contracts of power generation from renewable sources shall be in accordance with the prices specified for each type of generation.</p>

41. Sector:	Natural Resources
Subsector:	
Obligations Concerned:	Market Access (Article 10.4)
Level of Government:	Central
Measures:	<p>Political Constitution of the Republic of Nicaragua and its reforms (<i>Constitución Política de la República de Nicaragua y sus reformas</i>), published in <i>La Gaceta</i> No. 32 of February 18, 2014.</p> <p>Law No. 217, General Law of the Environment and Natural Resources, (Ley No. 217, <i>Ley General del Medio Ambiente y los Recursos Naturales</i>), published in <i>La Gaceta</i> No. 105 of June 6, 1996.</p> <p>Decree No. 316, General Law on the Exploitation of our Natural Riches. (Decreto No. 316, <i>Ley General sobre Explotación de Nuestras Riquezas Naturales</i>), published in <i>La Gaceta</i> No. 83 of April 17, 1958.</p> <p>Law No. 620, General Law of National Waters (Ley No. 620, <i>Ley General de Aguas Nacionales</i>), published in <i>La Gaceta</i> No. 169 of September 4, 2007.</p> <p>Law No. 749, Law of the Legal System of Frontiers (Ley No. 749, <i>Ley del Régimen Jurídico de Fronteras</i>), published in <i>La Gaceta</i> No. 244 of December 22, 2010.</p> <p>Law No. 462, Law of Conservation, Development and Sustainable Development of the Forestry Sector (Ley No. 462, <i>Ley de Conservación, Fomento y Desarrollo Sostenible del Sector Forestal</i>), published in <i>La Gaceta</i> No.168 of September 4, 2003.</p> <p>Law No. 286, Special Law of Exploration and Exploitation of Hydrocarbons (Ley No. 286, <i>Ley Especial de Exploración y Explotación de Hidrocarburos</i>), published in <i>La Gaceta</i> No. 109, of June 12, 1998 and its reforms.</p> <p>Law No. 443, Law of Geothermal Resource Exploration and Exploitation and its reforms. (Ley No. 443, <i>Ley de Exploración y Explotación de Recursos Geotérmicos</i>), published in <i>La Gaceta</i> No. 222 of November 21, 2002 and its reforms.</p> <p>Law No. 883, Organic Law of the Nicaraguan Oil Company (PETRONIC) with its reforms incorporated (Ley No. 883, <i>Ley Orgánica de la Empresa Nicaragüense de Petróleos - PETRONIC, con sus reformas incorporadas</i>), published in <i>La Gaceta</i>, No. 239 of</p>

	December 17, 2014 .
Description:	<p data-bbox="488 304 903 338"><u>Cross-Border Trade in Services</u></p> <p data-bbox="488 371 1399 551">Natural resources are part of the national heritage. The preservation of the environment and the conservation, development and rational exploitation of the natural resources are the responsibility of the State; the State may conclude contracts for the rational exploitation of these resources, when the national interest so requires.</p> <p data-bbox="488 591 1399 663">The domain, use and exploitation of natural resources described in the law shall be regulated by law expresses.</p> <p data-bbox="488 703 1399 987">The exploration, exploitation and benefits of liquid or gaseous hydrocarbon deposits of any kind existing in the maritime waters subject to the national jurisdiction and those totally or partially located in areas designated important for national security with mining effects, the qualification of which shall be made by law, may be subject to administrative concessions or to special operating contracts, with the requirements and conditions established by the laws, for each case.</p>

42. Sector:	Elaboration of maps
Subsector:	
Obligations Concerned:	Market Access (Article 10.4)
Level of Government:	Central
Measures:	Law No. 311, Organic Law of the Nicaraguan Institute of Territorial Studies (INETER) (Ley No. 311, <i>Ley Orgánica del Instituto Nicaragüense de Estudios Territoriales</i> - INETER), published in <i>La Gaceta</i> No. 143 of July 28, 1999 and its reforms.
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>The Nicaraguan Institute of Territorial Studies (<i>Instituto Nicaragüense de Estudios Territoriales</i> - INETER) is responsible for developing, updating, editing and publishing official, cadastral, urban and rural maps, as well as thematic maps and hydrographic, nautical and aeronautical charts of the country at different scales.</p>

43. Sector:	Administration of Lotteries
Subsector:	
Obligations Concerned:	Market Access (Article 10.4)
Level of Government:	Central
Measures:	Internal Regulation of the National Lottery (<i>Reglamento Interno de la Lotería Nacional</i>), published in <i>La Gaceta</i> No. 229 of December 3, 1996.
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>Only the State can operate directly and for charitable purposes lottery games and games of chance.</p> <p>Only the National Lottery, State-owned Company, can do the activities of management and distribution of the lotteries.</p>

44. Sector:	Ports
Subsector:	
Obligations Concerned:	Market Access (Article 10.4)
Level of Government:	Central
Measures:	Law No. 838, General Law of Nicaraguan Ports and its Regulation (Ley No. 838, <i>Ley General de Puertos de Nicaragua y su Reglamento</i>), published in <i>La Gaceta</i> No. 92 of May 21, 2013.
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>The administration and operation of the ports of national interest is reserved to the National Port Company (<i>Empresa Portuaria Nacional</i> - EPN).</p> <p>The EPN is the Administering Authority of the state national port system, which includes all public ports. It is the administrator entity of the state-owned ports as well as of the contracts of the ports granted by the State of Nicaragua under procedure of Law No. 838, in which activities of international transport of goods or passengers are carried out, as well as in those ports of local interest under its administration and control; and in those that may be developed or promoted in the future.</p> <p>The President of the Republic, through the EPN and for reasons of strategic interest, may grant in concessions or association, the construction and operation of new ports for public use prior to technical approval of the DGTA to public or private legal entities, national or foreign, after consultation and approval, where appropriate, with municipalities and regional councils on the Atlantic Coast, where the port is positioned.</p> <p>The concessions and contracts for the exploitation and port development that the State grants in the Autonomous Regions of the Atlantic Coast will be processed in accordance with the provisions of the Political Constitution of the Republic of Nicaragua and the relevant laws.</p> <p>When the investment takes place in the territory of the Autonomous Regions (Atlantic Coast Regions), the legal instrument to be signed between the National Port Company and the investor has to be approved by the Regional Council, in accordance with the provisions of the Political Constitution of the Republic of Nicaragua.</p> <p>The concession contracts or lease contracts will be regulated</p>

	<p>exclusively by the laws of the Republic of Nicaragua. The disputes that may arise because of interpretation or application of the contract shall be subject to:</p> <ol style="list-style-type: none">1) Amicable settlement between the parties;2) Mediation before the Directorate of Alternative Dispute Resolution in the Supreme Court of Justice; or3) Arbitration, in accordance with the laws of the Republic of Nicaragua.
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Annex II

SCHEDULE OF NICARAGUA

EXPLANATORY NOTE

1. The Schedule of Nicaragua of this Annex sets out, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), the specific sectors, sub-sectors, or activities for which that Party may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:

- (a) Articles 9.3 (National Treatment) or 10.2 (National Treatment);
- (b) Articles 9.4 (Most-Favored-Nation Treatment) or 10.3 (Most-Favored-Nation Treatment);
- (c) Article 10.5 (Local Presence)
- (d) Article 9.9 (Performance Requirements);
- (e) Article 9.10 (Senior Management and Boards of Directors); or
- (f) Article 10.4 (Market Access).

2. Each Schedule entry sets out the following elements:

- (a) **Sector** refers to the sector for which the entry is made;
- (b) **Obligations Concerned** specifies the obligation(s) referred to in paragraph 1 that, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), do not apply to the sectors, subsectors, or activities listed in the entry;
- (c) **Description** sets out the scope of the sectors, subsectors, or activities covered by the entry; and
- (d) **Existing Measures** identifies, for transparency purposes, existing measures that apply to the sectors, subsectors, or activities covered by the entry.

3. In accordance with Article 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), the articles of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the sectors, subsectors, and activities identified in the **Description** element of that entry.

1. Sector:	All Sectors
Subsector:	
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Senior Management and Boards of Directors (Article 9.10)
Level of Government:	Central
Measures:	
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>Nicaragua reserves the right to limit the transfer or disposal of any interest held in an existing state enterprise, so that only Nicaraguan nationals may receive such interest. However, the preceding sentence pertains only to the initial transfer or disposal of such interest. Nicaragua does not reserve this right for subsequent transfers or disposals of such interest.</p> <p>Nicaragua reserves the right to limit control of any new enterprise created by the transfer or disposal of any interest described in the preceding paragraph through means other than limitations on the ownership of the interest. Nicaragua also reserves the right to adopt or maintain any measure related to the nationality of senior managers and members of the board of directors in such new enterprise.</p>

2. Sector:	Minority Affairs and Indigenous Peoples
Subsector:	
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	Political Constitution of the Republic of Nicaragua and its reforms (<i>Constitución Política de la República de Nicaragua y sus reformas</i>), published in <i>La Gaceta</i> No. 32 of February 18, 2014.
Description:	<u>Investment and Cross-Border Trade in Services</u> Nicaragua reserves the right to adopt or maintain any measure granting rights or preferences to socially or economically disadvantaged minorities and indigenous population.

3. Sector:	Communications
Subsector:	
Obligations Concerned:	Most-Favored-Nation Treatment (Articles 9.4 and 10.3)
Level of Government:	Central
Measures:	<p>Law No. 200, General Law of Telecommunications and Postal Services (Ley No. 200, <i>Ley General de Telecomunicaciones y Servicios Postales</i>), published in <i>La Gaceta</i> No. 154 of August 18, 1995.</p> <p>Decree No. 19-96, of Regulation of Law No. 200, General Law of Telecommunications and Postal Services (Decreto No. 19-96, <i>Reglamento de la Ley No. 200, Ley General de Telecomunicaciones y Servicios Postales</i>), published in <i>La Gaceta</i> No. 177 of September 19th, 1996.</p>
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>Nicaragua reserves the right to adopt or maintain any measure that accords differential treatment to persons of other countries due to application of reciprocity measures or through international agreements involving sharing of the radio electronic spectrum, guaranteeing market access, or national treatment with respect to the one-way satellite transmission of direct-to-home (DTH) and direct broadcasting satellite (DBS) television services and digital audio services.</p>

4. Sector:	All Sectors
Subsector:	
Obligations Concerned:	Most-Favored-Nation Treatment (Articles 9.4 and 10.3)
Level of Government:	Central
Measures:	
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>Nicaragua reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement.</p> <p>Nicaragua reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreement in force or signed after the date of entry into force of this Agreement involving:</p> <p>(a) aviation;</p> <p>(b) fisheries; or</p> <p>(c) maritime matters, including salvage.</p>

5. Sector:	Coastal Lands, Islands, and River Banks
Subsector:	
Obligations Concerned:	National Treatment (Article 9.3)
Level of Government:	Central
Measures:	Political Constitution of the Republic of Nicaragua and its reforms (<i>Constitución Política de la República de Nicaragua y sus reformas</i>), published in <i>La Gaceta</i> No. 32 of February 18, 2014.
Description:	<u>Investment</u> Nicaragua reserves the right to adopt or maintain any measure with respect to coastal lands, islands, and river banks under the possession of Nicaragua.

6. Sector:	Social Services
Subsector:	
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	Political Constitution of the Republic of Nicaragua and its reforms (<i>Constitución Política de la República de Nicaragua y sus reformas</i>), published in <i>La Gaceta</i> No. 32 of February 18, 2014.
Description:	<u>Investment and Cross-Border Trade in Services</u> Nicaragua reserves the right to adopt or maintain any measure with respect to the enforcement of law and correctional services, and the following services to the extent they are social services established or maintained for a public purpose: unemployment insurance, social insurance and security social welfare, public education, public training, health, and child care.

7. Sector:	All Sectors
Subsector:	
Obligations Concerned:	Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	Political Constitution of the Republic of Nicaragua and its reforms (<i>Constitución Política de la República de Nicaragua y sus reformas</i>), published in <i>La Gaceta</i> 32 of February 18, 2014.
Description:	<u>Investment and Cross-Border Trade in Services</u> Nicaragua reserves the right to adopt or maintain any measure regarding the establishment, acquisition, expansion, management, conduct, or operation of Small and Medium Enterprises (SMEs). Nicaragua reserves the right to adopt or maintain any measure that grants rights or preferences to small and medium enterprises.

8. Sector:	Postal Services
Subsector:	
Obligations Concerned:	Market Access (Article 10.4)
Level of Government:	Central
Measures:	Law No. 758, General Law on Nicaraguan Post and Postal Services, (Ley No. 758, <i>Ley de Correos y Servicios Postales de Nicaragua</i>), published in <i>La Gaceta</i> , No. 96 and 97 of May 26 and 27, 2011.
Description:	<u>Cross-Border Trade in Services</u> Activities related to the provision of postal services, international postal service and the country's representation in international organizations are reserved to Nicaraguan Post Office (Correos de Nicaragua), the operator appointed by the Government.

9. Sector:	Energy
Subsector:	
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10)
Level of Government:	Central
Measures:	Political Constitution of the Republic of Nicaragua and its reforms (<i>Constitución Política de la República de Nicaragua y sus reformas</i>), published in <i>La Gaceta</i> No. 32 of February 18, 2014.
Description:	<u>Investment and Cross-Border Trade in Services</u> Nicaragua reserves the right to adopt or maintain any measure related to the establishment, acquisition, expansion, management, conduction or operations of any company in the field of generation, distribution and commercialization of electricity.

10. Sector:	Fossil Fuels
Subsector:	
Obligations Concerned:	National Treatment (Article 10.2) Most-Favored-Nation Treatment (Article 10.3) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	Political Constitution of the Republic of Nicaragua and its reforms (Constitución Política de la República de Nicaragua y sus reformas), published in <i>La Gaceta</i> No. 32 of February 18, 2014.
Description:	<u>Cross-Border Trade in Services</u> Nicaragua reserves the right to adopt or maintain any measure related to the establishment, acquisition, expansion, management, conduction or operations of any company in the field of exploration, and exploitation of fossil fuels and its supply.

Annex III

SCHEDULE OF NICARAGUA

EXPLANATORY NOTE

1. The Schedule of Nicaragua to Annex III sets out:
 - (a) headnotes that limit or clarify the commitments of Nicaragua with respect to the obligations described in clauses (i)-(v) of subparagraph (b);
 - (b) in Section A, pursuant to Article 11.9 (Non-Conforming Measures), the existing measures of Nicaragua that do not conform to some or all of the obligations imposed by:
 - (i) Article 11.2 (National Treatment);
 - (ii) Article 11.3 (Most-Favored-Nation Treatment);
 - (iii) Article 11.4 (Market Access for Financial Institutions);
 - (iv) Article 11.5 (Cross-Border Trade); or
 - (v) Article 11.8 (Senior Management and Boards of Directors);
2. Each entry in Section A sets out the following elements:
 - (a) **Sector** refers to the general sector for which the entry is made;
 - (b) **Subsector** refers to the specific sector for which the entry is made;
 - (c) **Obligations Concerned** specifies the obligation(s) referred to in subparagraph 1(b) that, pursuant to Article 11.9 (Non-Conforming Measures), do not apply to the listed measure(s);
 - (d) **Level of Government** indicates the level of government maintaining the listed measure(s);
 - (e) **Measures** identify the laws, regulations or other measures for which the entry is made. A measure cited in the **Measures** element:
 - (i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement, and
 - (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure;

(f) **Description** provides a general, nonbinding description of the **Measures**.

3. In the interpretation of a non-conforming measure in Section A, all elements of the non-conforming measures listing shall be considered. A non-conforming measure shall be interpreted in the light of the relevant provisions of the Financial Services Chapter with respect to which the non-conforming measure is taken. To the extent that:

- (a) the **Measures** element is qualified by a liberalization commitment from the **Description** element, if any, or a Specific Commitment from an Annex to the Financial Services Chapter, the **Measures** element as so qualified shall prevail over all other elements; and
- (b) the **Measures** element is not so qualified, the **Measures** element shall prevail over all other elements, unless any discrepancy between the **Measures** element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the **Measures** element should prevail, in which case the other elements shall prevail to the extent of the discrepancy.

4. Where Nicaragua maintains a measure that requires that a service supplier be a citizen, as a condition to the provision of a service in its territory, a listing for that measure taken in Annex III with respect to Articles 11.2 (National Treatment), 11.3 (Most-Favored-Nation Treatment), 11.4 (Market Access for Financial Institutions), or 11.5 (Cross-Border Trade) shall operate as a non-conforming measure with respect to Articles 9.3 (National Treatment), 9.4 (Most-Favored-Nation Treatment) and 9.9 (Performance Requirements), to the extent of that measure.

Headnotes

1. Commitments in these subsectors under the Agreement are undertaken subject to the limitations and conditions set forth in these headnotes and in Section A below.
2. In order to clarify the Nicaraguan commitment with respect to Article 11.4, juridical persons supplying financial services and organized under the laws of Nicaragua are subject to non-discriminatory limitations on juridical form.¹
3. The commitments of Nicaragua under Articles 11.2 (National Treatment) and 11.4 (Market Access for Financial Institutions) are subject to the limitation that in order to establish or acquire a controlling interest in a financial institution in Nicaragua, a foreign investor must own or control a financial institution that engages in supplying financial services within the same financial services subsector in its home country.
4. Nicaragua limits its commitments under Article 11.9.1(c) (Non-Conforming Measures) with respect to Article 11.4 (Market Access for Financial Institutions) in the following manner: Article 11.9.1(c) shall apply only to non-conforming measures relating to 11.4.1(a) and not to those non-conforming measures relating to Article 11.4.1(b).²

¹ For example, partnerships and sole proprietorship are generally not acceptable juridical forms for depository financial institutions in Nicaragua. This headnote is not itself intended to affect, or otherwise limit, a choice by a financial institution of the other Party between branches or subsidiaries.

² Article 11.3 (Most-Favored-Nation Treatment) shall not apply with regard to the limitation in the application of Article 11.9.1(c) described above in paragraph 4.

Section A

1. Sector:	Financial Services
Subsector:	Bank
Obligations Concerned:	National Treatment (Article 11.2)
Level of Government:	Central
Measures:	<p>Law No. 561, General Law of Banks, Non-Banking Financial Institutions and Financial Groups, hereinafter “LGB” (Ley No. 561, <i>Ley General de Bancos, Instituciones Financieras no Bancarias y Grupos Financieros</i>), published in <i>La Gaceta</i> No. 232 of November 30, 2005.</p> <p>(Resolution No. CD-SIBOIF-473-1-ABR11-2007, Standard on the Requirements for the Establishment of Banks, Financial Companies, Branches of Foreign Banks and Representation Offices hereinafter “Rule of Constitution”; (Resolución N° CD-SIBOIF-473-1-ABR11-2007, <i>Norma Sobre Los Requisitos para la constitución de Bancos, Sociedades Financieras, Sucursales de Bancos Extranjeros y Oficinas de Representación</i>) (<i>Norma de Constitución</i>).</p> <p>Law No. 551, Deposit Guarantee System Law hereinafter “FOGADE” (Ley No. 551, <i>Ley del Sistema de Garantías de Depósito</i>), published in <i>La Gaceta</i> No. 168 of August 30, 2005 and its reforms.</p> <p>Law No. 587, Capital Markets Law, (Ley No. 587, <i>Ley de Mercado de Capitales</i>), published in <i>La Gaceta</i> No. 222 of November 15, 2006.</p> <p>Law No. 899, Investment Companies Law (Ley No. 899, <i>Ley de Sociedades de Inversión</i>), published in <i>La Gaceta</i> No. 76 of April 27, 2015.</p>
Description:	<p>Banking activity can only be practiced by legal entities constituted and domiciled in the country as corporations or by legally constituted bank branches abroad authorized for this purpose by the regulatory entity. Articles 2, 3, 4 and 9 of Law No. 561, (LGB).</p> <p>The capital that foreign banks assign to their branches in Nicaragua shall meet the minimum required for Nicaraguan</p>

	<p>institutions and be effectively paid and entered into the country. Article 17 of Law No. 561, (LGB) and Article 11 section a) of the Rule of Constitution (<i>Norma de Constitución</i>).</p> <p>Branches of foreign banks may not announce or advertise the amount of capital and reserves of its parent company, without announcing or advertising both the assigned capital and reserves of the branch in Nicaragua, Article 18 of Law No. 561, (LGB).</p> <p>The administration and legal representation of foreign bank branches established in Nicaragua will be the responsibility of or duly authorized administrators and managers with residence in the country, Article 32 of Law No. 561, (LGB).</p> <p>The legal address of foreign banking companies' branches, regarding its business performed in Nicaragua, shall be Nicaragua, Article 13 of Law No. 561, (LGB).</p> <p>Banks incorporated abroad that establish branches in Nicaragua, cannot use diplomatic channels in any case regarding its operations in Nicaragua, Article 13 of Law No. 561, (LGB).</p> <p>The capital of branches of foreign banks established in the country, if any, may be transferred abroad only with prior approval of the Superintendent of Banks, once completed the liquidation of its business, Article 26 of Law No. 561, (LGB).</p> <p>If a foreign bank that has branches in Nicaragua is liquidated under national law, those branches will also be liquidated. Article 77 FOGADE Act.</p> <p>Applications will only be made for the establishment of branches of foreign banks, when institutional information can be exchanged between the supervisors of both countries and the parent bank has more than five years of operation and financial banking intermediation in the country which granted it the license. If it is a foreign bank originated from a merger, those of the oldest entity will be counted as years of operation. Article 8 of the Rule of Constitution (<i>Norma de Constitución</i>). Representative offices of foreign banks can place funds in the country in the form of loans and investments, and act as information centers for their customers, but they are prohibited from accepting deposits from the public in Nicaragua. Article 14 of Law No. 561, (LGB).</p> <p>In the case of the stock market, to be a stockbroker, it is required to be a Nicaraguan or foreign person residing in Nicaragua and it</p>
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	<p>is necessary to have complete proficiency in Spanish language. Article 69 of Law No. 587 (MDC).</p> <p>For all entities under the supervision of the Superintendence, in which foreign nationals perform external audits, those foreign nationals, besides registering, must carry out their work through an authorized public accountant to exercise this profession in Nicaragua.</p>
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2. Sector:	Financial Services
Subsector:	Non-banking Financial Institutions and Other Financial Services: financial corporations, companies issuing credit cards, bonded warehouses, stock exchanges, brokerage firms, management companies of investment funds, fund management companies of securitization, central securities depository, clearing and settlement companies, entities operating with electronic money and special regime financial enterprises. (Excluding insurance).
Obligations Concerned:	National Treatment (Article 11.2)
Level of Government:	Central
Measures:	<p>Law No. 561, General Law of Banks, Non-Banking Financial Institutions and Financial Groups (Ley No. 561, <i>Ley General de Bancos, Instituciones Financieras no Bancarias y Grupos Financieros</i>), published in <i>La Gaceta</i> No.232 of November 30, 2005. (LGB Law).</p> <p>Law No. 515, Law on Promotion and Regulation on the Use of Credit Cards. (Ley No. 515, <i>Ley de Promoción y Ordenamiento del uso de la Tarjeta de Crédito</i>), published in <i>La Gaceta</i> No. 11 of January 17, 2005.</p> <p>Resolution No. CD-SIBOIF-629-4-MAY26-2010, Standard for Credit Card Operations, (Resolución N° CD-SIBOIF-629-4-MAY26-2010, <i>Norma para las Operaciones de Tarjetas de Crédito</i>), published in <i>La Gaceta</i> No.150 and 151 of August 9 and 10, 2010.</p> <p>Law No. 587, Capital Markets Law (Ley No. 587, <i>Ley de Mercado de Capitales</i>), published in <i>La Gaceta</i> No. 222 of November 15, 2006. (MDC Law).</p> <p>Resolution No. CD-SIBOIF-671-1-MAR30-2011, Standard for the Authorization and Operation of Entities Operating with Electronic Money (Standard EDE) (Resolución N° CD-SIBOIF-671-1-MAR30-2011, <i>Norma para la Autorización y Funcionamiento de Entidades que operan con Dinero Electrónico</i>), published in <i>La Gaceta</i> No.79 and 81 of May 3 and 5, 2011.</p> <p>Law No. 734, Law on General Deposit Warehouses (Ley No. 734, <i>Ley de Almacenes Generales de Depósitos</i>), published in <i>La Gaceta</i> No. 201 and 202 of October 21 and 22, 2010. Law on</p>

	warehouses.
Description:	<p>Those interested in operating as financial corporations (Title IV LGB Law), general bonded warehouses (Articles 7 and 13 of Law No. 734, Law on warehouses), stock exchanges (Article 36 MDC Law), stockbrokers (Article 63 MDC Law), management companies of investment funds (Article 74 MDC Law), fund management companies of securitization (Article 122 MDC Law), central securities depository (Article 139 MDC Law), clearing and settlement companies (Article 154 MDC Law), entities operating with electronic money (Standard EDE) and special regimen financial companies must obtain authorization from the respective regulatory body and be constituted in the country as corporations or by branches of entities legally constituted abroad.</p> <p>The capital that non-banking financial institutions established in foreign countries allocate to their branches in Nicaragua must be effectively paid and transferred in Nicaragua. The branches of these non-banking financial institutions that capture public resources in form of deposits may not place loans based on the capital and reserves of the parent company.</p> <p>In case that non-banking financial institutions are covered by the same provisions outlined for Subsector of banking, refer to laws indicated in the Measures.</p>

3. Sector:	Financial Services
Subsector:	Insurances
Obligations Concerned:	Cross-Border Trade (Article 11.5) Senior Management and Boards of Directors. (Article 11.8)
Level of Government:	Central
Measures:	<p>Law No. 733, General Law for Insurance, Reinsurance, and Bonds (<i>Ley No. 733, Ley General de seguros reaseguros y fianzas</i>), published in <i>La Gaceta</i> No.162, 163 and 164 of August 25, 26 and 27, 2010. Hereinafter “Insurance Act” .</p> <p>Resolution SIB-OIF-IV-26-96, Regulatory Rules for the authorization of Insurance intermediaries and the exercise of their intermediation functions (Resolución: SIB-OIF-IV-26-96, <i>Normas Regulatorias para la autorización de intermediarios de Seguros y el ejercicio de sus funciones de intermediación</i>), published in <i>La Gaceta</i> No.13 of January 20, 1997.</p>
Description:	<p>The activity of insurance and reinsurance can be only practiced by legal entities constituted and domiciled in the country as corporation and authorized by the respective regulator. Article 9 of Insurance Act.</p> <p>Insurance companies (insurance, reinsurance, guarantees and re-consolidation) legally incorporated abroad can also operate in the country by establishing a branch. Article 20 of Insurance Act.</p> <p>Insurance companies incorporated abroad establishing branches in Nicaragua, are considered domiciled in Nicaragua for any legal effect. Article 24 of Insurance Act.</p> <p>The domicile of the branches of foreign insurance companies, with respect to their performed business in Nicaragua, will be Nicaraguan; and shall be deemed as their legal representatives, the attorneys or agents incorporated in the Republic of Nicaragua. Article 24 of Insurance Act.</p> <p>Insurance companies incorporated abroad that establish branches in Nicaragua, cannot use diplomatic channels in any case related to its operations in Nicaragua. Article 24 of Insurance Act.</p> <p>Natural or legal persons domiciled in Nicaragua are prohibited from buying insurance from companies without the proper</p>

	<p>authorization to operate in Nicaragua, except those for export and import transportation, or accidental damage that may occur outside of Nicaragua and if it can be demonstrated to the Superintendent that the specific insurance in question is not available in the country from authorized institutions or that these institutions do not have approved insurance policies covering those risks. Article 174 of Insurance Act.</p> <p>Foreigners wishing to engage in insurance brokerage or to be insurance agents in Nicaragua must be residents in the country, have a work permit and be authorized to exercise the activity under the law. Article 115 of Insurance Act.</p>
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4. Sector:	Financial Services
Subsector:	All Subsectors except Banking and Insurance
Obligations Concerned:	Market Access (Article 11.4) Cross-Border Trade (Article 11.5)
Level of Government:	Central
Measures:	
Description:	Nicaragua reserves the right to adopt or maintain measures requiring the incorporation in Nicaragua of financial institutions organized under the laws of foreign countries, excluding those seeking to operate as banks or insurance companies within Nicaragua.

5. Sector:	Financial Services
Subsector:	All Subsectors except Banking and Insurance
Obligations Concerned:	National Treatment (Article 11.2) Cross-Border Trade (Article 11.5)
Level of Government:	Central
Measures:	
Description:	<p>Nicaragua reserves the right to accord benefits to financial institutions or public entities wholly or majority owned by the State that supply financial services and are established with a public interest purpose, including but not limited to agriculture production finance, housing credits for low income families, and credits for small and midsize enterprises.</p> <p>Such benefits shall not disadvantage the core operations of commercial competitors and include, but are not limited to: extension of State guarantees, tax exemptions, exceptions to the usual juridical form requirements, and exceptions to the legal requirements to begin operations.</p>

Annex I

SCHEDULE OF PANAMA

EXPLANATORY NOTES

1. The Schedule of Panama to this Annex sets out, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), Panama's existing measures that are not subject to some or all of the obligations imposed by:

- (a) Article 9.3 (National Treatment) or 10.2 (National Treatment);
- (b) Article 9.4 (Most-Favored-Nation Treatment) or 10.3 (Most-Favored-Nation Treatment);
- (c) Article 10.5 (Local Presence);
- (d) Article 9.9 (Performance Requirements);
- (e) Article 9.10 (Senior Management and Boards of Directors); or
- (f) Article 10.4 (Market Access).

2. Each reservation sets out the following elements:

- (a) **Sector** refers to the sector for which the entry is made;
- (b) **Sub-Sector** refers to the specific sector in which the entry is made;
- (c) **Obligations Concerned** specifies the obligations referred to in paragraph 1 that, pursuant Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), do not apply to the non-conforming aspects of the law, regulation, or other measure;
- (d) **Measure** identifies a law, regulation or other measure for which the entry is made. A measure cited in the **Measure** element:
 - i. means the measure as amended, continued or renewed as of the date of entry into force of this Agreement, and
 - ii. includes a subordinate measure adopted or maintained under the authority of and consistent with the measure; and
- (e) **Description** provides an overview of the measures.

3. In the interpretation of a Schedule entry, all elements of the entry shall be considered. An entry shall be interpreted in light of the relevant articles of the Chapters against which the entry is made. To the extent that:

- (a) the **Measures** element is qualified by a liberalization commitment from the **Description** element, the **Measures** element as so qualified shall prevail over all other elements; and
- (b) the **Measures** element is not so qualified, the **Measures** element shall prevail over all other elements, unless any discrepancy between the **Measures** element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the **Measures** element should prevail, in which case the other elements shall prevail to the extent of that discrepancy.

4. In accordance with Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), the articles of this Agreement specified in the **Obligations Concerned** element of an entry, do not apply to law, regulation or other measure identified in the Measures element of that entry.

5. Where Panama maintains a measure that requires a service provider be a citizen, permanent resident or resident of its territory as a condition to the provision of a service in its territory, a reservation for that measure taken with respect to Article 10.2 (National Treatment), 10.3 (Most-Favored-Nation) or 10.5 (Local Presence) operates as a reservation with respect to Article 9.3 (National Treatment), 9.4 (Most-Favored-Nation) or 9.9 (Performance Requirements) to the extent of that measure.

6. For the purposes of this Agreement, Panama understands that:

fishing and related activities in Panamanian jurisdictional waters shall not be considered service and therefore need not be listed in Annexes I and II with respect to the obligations of Chapter 10 (Cross-Border Trade in Services).

1. Sector:	Distribution Services
Sub-sector:	Retail Sales
Obligations Concerned:	National Treatment (Article 9.3) Senior Management and Boards of Directors (Article 9.10)
Level of Government	Central
Measures:	Article 293 of the Political Constitution of the Republic of Panama Article 5 and 10 of Law No. 5 of January 11, 2007 Article 12 of Executive Decree 26 of July 12, 2007
Description:	<p><u>Investment</u></p> <p>1. Only the following persons may own a retail business in Panama:</p> <ul style="list-style-type: none"> (a) a Panamanian national by birth; (b) a natural person who, on the date of entry into force of the 1972 Constitution, were naturalized and married to a Panamanian national or have children with a Panamanian national; (c) Panamanians by naturalization who are not covered by the description under (b), after 3 years of the date on which they have obtained their naturalization letter; (d) Panamanian juridical persons or juridical persons organized under the law of a foreign country and foreign natural persons who on the date of entry into force of the 1972 Constitution owned a retail business in Panama according to the domestic law; and (e) a juridical person, whether organized under the domestic law of Panama or any other country, if ownership of that person is held by a natural person described in subparagraph (a), (b), (c) or (d), as set out in paragraph 5 of Article 293 of the 1972 Constitution. <p>2. However, a foreign national not authorized to own a retail business may participate in those companies that sell products manufactured by those companies.</p> <p>3. Senior managers and directors of a retail business must meet the same nationality requirements as owners of a retail business.</p>

2. Sector:	All Sectors
Sub-sector:	
Obligations Concerned:	National Treatment (Article 9.3)
Level of Government:	Central
Measures:	Articles 290 and 291 of the Political Constitution of the Republic of Panama
Description:	<p><u>Investment</u></p> <p>1. A foreign government, foreign official or foreign state enterprise may not own real property in Panama, except property used for an embassy.</p> <p>2. A foreign national, or enterprise organized under the laws of Panama owned entirely or partially by foreign nationals, may not own real property within 10 kilometers of Panama's borders.</p>

3. Sector:	Public Utilities Service
Sub-sector:	
Obligations Concerned:	National Treatment (Article 9.3)
Level of Government:	Central
Measures:	Article 285 of the Political Constitution of the Republic of Panama
Description:	<p><u>Investment</u></p> <p>The majority of the capital of a private enterprise engaged in public utilities that operate in Panama shall be owned by a Panamanian person, except where provided by domestic law.</p>

4. Sector:	All Sectors
Sub-sector:	
Obligations Concerned:	Senior Management and Boards of Directors (Article 9.10) National Treatment (Article 10.2)
Level of Government:	Central
Measures:	Article 322 of the Political Constitution of the Republic of Panama
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>1. Preference is given to a Panamanian national over a foreign national for contractual positions in the Panama Canal Authority. A foreign national may be hired instead of a Panamanian national, provided that the position is difficult to fill and that all channels for hiring a qualified Panamanian national have been exhausted and that it is authorized by the Canal Authority Administrator. If the only applicants for a position with the Panama Canal Authority are foreign nationals, preference is given to a foreign national with a Panamanian spouse or a foreign national who has lived in Panama for 10 consecutive years.</p> <p>2. Only a Panamanian national can be a director of the Panama Canal Authority.</p>

5. Sector:	Artistic Activities
Sub-sector:	Other Entertainment Services (Musicians and Artists)
Obligations Concerned:	National Treatment (Article 10.2)
Level of Government:	Central
Measures:	Article 1 of Law No. 10 of January 8, 1974 Article 1 and 2 of Executive Decree No.38 of August 12, 1985
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>1. An employer who hires a foreign orchestra or musical group is required to hire a Panamanian orchestra or musical group to perform at each one of the locations where the foreign orchestra or musical group performs. This obligation exists for the duration of the foreign orchestra or musical group's contract. This Panamanian orchestra or musical group must receive at least the amount of USD 1,000.00 per performance. Each member of the group must receive no less than USD 60.00 of this amount</p> <p>2. A Panamanian artist performing alongside a foreign artist must be hired on the same terms and with the same professional considerations. This applies but is not limited to promotions, publicity and advertising related to the event, regardless of the media used.</p> <p>3. The hiring of a foreign artist for promotions, or the charitable donation or exchange of the services or works of a foreign artist, will only be approved if it does not adversely affect or displace a Panamanian artist. In any case, the hiring must be submitted for evaluation by an expert to determine the value of the service and work provided for the purpose of paying union fees and dues.</p>

6. Sector:	Communications
Sub-sector:	Services of Transmission of Radio and Television Programs
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Article 9.4) Senior Management and Boards of Directors (Article 9.10)
Level of Government:	Central
Measures:	Article 285 of the Political Constitution of the Republic of Panama Articles 14 and 25 of Law No. 24 of June 30, 1999 Articles 152 and 161 of Executive Decree No. 189 of August 13, 1999
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>1. A concession to operate a public radio or public television station in Panama may be granted to a natural person or to an enterprise. In the case of a natural person, the concessionaire must be a Panamanian national. In the case of an enterprise, at least 65% of the shares of the concessionaire must be owned by a Panamanian national.</p> <p>2. Each senior manager and director of an enterprise operating a public radio or public television station must be a Panamanian national.</p> <p>3. Under no circumstances may a foreign government or a foreign state enterprise supply, by itself or through a third party, public radio or public television services or hold a controlling interest, directly or indirectly, in an enterprise that supplies those services.</p> <p>4. A concessionaire of a public radio or public television service may not broadcast an advertisement originating within Panama containing an announcement made by an announcer who does not have a license issued by the National Authority of Public Services. That may only be obtained by a Panamanian national or a national of a country that has granted reciprocal rights to Panamanian nationals.</p>

7. Sector:	Communications
Sub-sector:	Telecommunication Services
Obligations Concerned:	National Treatment (Article 9.3)
Level of Government:	Central
Measures:	Article 21 of Law No. 31 of February 8, 1996
Description:	<p><u>Investment</u></p> <p>An enterprise that is directly or indirectly owned or controlled by a foreign government or in which a foreign government is a partner may not supply telecommunications services in the territory of Panama.</p>

8. Sector:	Education
Sub-sector:	
Obligations Concerned:	National Treatment (Article 10.2)
Level of Government:	Central
Measures:	Article 100 of the Political Constitution of the Republic of Panama
Description:	<u>Cross-Border Trade in Services</u> Only a Panamanian national may teach Panamanian history and civic education in the territory of Panama.

9. Sector:	Electrical Energy
Sub-sector:	
Obligations Concerned:	Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4)
Level of Government:	Central
Measures:	Articles 32, 45 and 46 of Law No. 6 of February 3, 1997
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <ol style="list-style-type: none"> 1. Electric power transmission services in the territory of Panama may be supplied only by the Government of Panama. 2. Electric power distribution services in the territory of Panama will be supplied by 3 enterprises for a period of 15 years, under concessions granted by the National Authority of Public Services. 3. It is required to be Panamanian national to be a member of the Board of Directors of an electricity company, in which 51% or more of the shares of these companies belong to the State.

10. Sector:	Crude Petroleum, Hydrocarbons and Natural Gas
Sub-sector:	
Obligations Concerned:	Performance Requirements (Article 9.9) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	Articles 21, 25, 26 and 71 of Law No. 8 of June 16, 1987
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>1. If a contractor is a foreign juridical person, it must establish itself or open a branch in the Republic of Panama.</p> <p>2. A contractor or subcontractor may acquire a good or contract service from abroad if:</p> <ul style="list-style-type: none"> (a) that good or service is not available in Panama; or (b) the good or service available in Panama does not fulfill the normal specifications required by the industry, as determined by the National Directorate of Hydrocarbons of the Ministry of Commerce and Industries.

11. Sector:	Operation of Mines
Sub-sector:	Extraction of Non-metallic, Metallic (Except Precious Minerals) Minerals, Precious Alluvial Minerals, Precious Non-Alluvial Minerals, Fuel Minerals (Except Hydrocarbons) and Reserve Minerals and Related Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Performance Requirements (Article 9.9)
Level of Government:	Central
Measures	Articles 4, 5, 130, 131, 132 and 135 of Decree Law No. 23 of August 22, 1963 Article 11 of Law No. 3 of January 28, 1988 Article 1 of Decree No. 30 of February, 2011
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>1. A foreign government, foreign state enterprise, or juridical person in which there is direct or indirect participation of any foreign government, may not:</p> <ul style="list-style-type: none"> (a) obtain a mining concession; (b) directly or indirectly, be a contractor for mining operations; (c) operate or benefit from a mining concession; or (d) acquire, possess or retain, for use in mining operations in Panama, equipment or material without previous and special authorization issued through a Decree of the President of the Republic signed by all members of Cabinet. <p>2. Panama will give preference to Panamanian nationals for positions in all phases of mining operations, in accordance with the Labor Code.</p> <p>3. The holder of a mining concession and a contractor engaged in mining operations may employ a foreign national as an executive, scientific or technical expertise if:</p> <ul style="list-style-type: none"> (a) employing the foreign national is necessary for the efficient development of the mining operations; and (b) foreign nationals constitute less than 25% of the number of persons employed, and the salaries that foreign nationals receive amount to less than 25% of total salaries:

	<ul style="list-style-type: none">(i) for the holder of a mining concession when engaged in mining operations covered by extraction, benefit or transport concessions, and(ii) for a contractor when carrying out mining operations. <p>4. The Directorate General of Mining Resources will establish the terms and conditions under which foreign persons may be employed in the mining industry.</p> <p>5. All concessionaries, except those who only possess concessions for exploration or mining of Class A building, should establish related to its mining operations for the benefit of unskilled and semi-skilled workers programs; and provide cost, education and the training Panamanian employees supervised by the National Department of Mineral Resources.</p>
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12. Sector:	Exploration and Exploitation of Non-Metallic Minerals Used as Construction, Ceramic, Refractory and Metallurgical Materials
Sub-sector:	
Obligations Concerned:	National Treatment (Article 9.3)
Level of Government:	Central
Measures:	Article 3 of Law No. 109 of October 8, 1973 Article 7 of Law No. 32 of February 9, 1996
Description:	<p><u>Investment</u></p> <p>1. Only a Panamanian national or an enterprise of Panama may obtain, directly or indirectly, a contract for the exploration and exploitation of limestone, sand, quarry stone, tufa, clay, gravel, debris, feldspar, plaster and other non-metallic minerals.</p> <p>2. The following may not obtain, operate or benefit from a contract referred to in paragraph 1, directly or indirectly:</p> <ul style="list-style-type: none"> (a) a foreign government or state enterprise; or (b) a juridical person in which a foreign government has direct or indirect participation, unless the Executive Branch decides otherwise on the request of the interested juridical person.

13. Sector:	Fishing
Sub-sector:	
Obligations Concerned:	National Treatment (Article 9.3) Performance Requirements (Article 9.9)
Level of Government:	Central
Measures:	Article 286 of Law No. 8 (the Fiscal Code of the Republic of Panama) of January 27, 1956 Law No. 20 of August 11, 1994, Articles 5 and 6 of Decree Law No. 17 of July 9, 1959 Article 1 of Decree No. 116 of November 26, 1980 Article 3 of Executive Decree No.124 of November 8, 1990 Administrative Resolution 003 of January 7, 2004 Article 3 of Executive Decree No. 239 of July 20, 2010
Description:	<u>Investment</u> 1. Only a Panamanian national may sell for consumption in Panama fish caught in the territory of Panama. 2. Only a vessel owned by a person of Panama may obtain a license for coastal (manual) fishing. 3. Only a Panamanian-flagged vessel that is at least 75% owned by a person of Panama and that is engaged in international tuna trade within the territory of Panama may obtain a tuna fishing license for a preferential fee. 4. Only a vessel built in Panama may carry out commercial or industrial shrimp fishing activities in the territory of Panama.

14. Sector:	Business Services
Sub-sector:	Private Security Agencies
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Senior Management and Boards of Directors (Article 9.10)
Level of Government:	Central
Measures:	Articles 4 and 10 of Executive Decree No. 21 of January 31, 1992 Article 1 of Executive Decree No. 22 of January 31, 1992
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <ol style="list-style-type: none"> 1. The owner of a security company must be a Panamanian national. 2. In order to be a member of the board of directors, a person must meet the criteria for ownership of a retail business described in this Annex. 3. Only a Panamanian national may hold the position of head of security or security guards in the territory of Panama. Foreign nationals engaged by a security company in the territory of Panama must obtain prior authorization from the Panamanian government.

15. Sector:	Advertising Services
Sub-sector:	
Obligations Concerned:	National Treatment (Article 10.2)
Level of Government:	Central
Measures:	Article 152 of Executive Decree No. 189 of August 13, 1999 Article 1 of Executive Decree No. 273 of November 17, 1999, amended by Article 1 of Executive Decree No. 641 of December 27, 2006
Description:	<u>Cross-Border Trade in Services</u> The use of advertising announcements for television and cinematography produced in foreign countries whose voices band has been dubbed by Panamanians possessing an announcer's license, is only permitted if a fee is paid for the period of transmission, projection and use.

16. Sector:	Maritime Transport
Sub-sector:	Pilotage
Obligations Concerned:	National Treatment (Article 10.2)
Level of Government:	Central
Measures:	Article 44 of the Resolution J.D No.020-2003
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>Only Panamanian nationals may be apprentice pilots, which is a prerequisite for being licensed as a canal or port pilot.</p>

17. Sector:	Maritime Transport and Maritime Auxiliary Services
Sub-sector:	
Obligations Concerned:	National Treatment (Article 10.2) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	Articles 4, 15 and 18 of Decree Law No. 8 of February 26, 1998 Article 43 of Law 56 of 2008
Description:	<p><u>Cross-Border Trade in Services</u></p> <ol style="list-style-type: none"> 1. When engaging contractual service suppliers, the owner of a Panamanian-registered vessel dedicated to international service must give preference to a Panamanian national, spouse of a Panamanian national and a parent of a Panamanian child residing in Panama. 2. Associations of shipbuilders and Panamanian shipping companies will grant scholarships and facilities for training or qualification courses to a Panamanian national, a foreign spouse of a Panamanian national or a parent of a Panamanian child. 3. A foreign manning company operating in Panama must designate a Panamanian national residing in Panama registered with the Mercantile Registry to act as a representative of the company in all judicial, extra-judicial and administrative matters. 4. Placement agencies established in Panama should preferably hire Panamanian crewmembers or foreigners married to nationals. 5. The crew of the Panamanian maritime auxiliary services vessels that operates in the territorial waters must have a percentage not less than 90% of Panamanian nationals.

18. Sector:	Transport Services
Sub-sector:	Air Transport Services
Obligations Concerned:	National Treatment (Article 9.3)
Level of Government:	Central
Measures:	Article 79 of Law No. 21 of January 29, 2003, Regulated by Executive Decree No. 542 of November 24, 2005
Description:	<p><u>Investment</u></p> <ol style="list-style-type: none"> 1. Only a person of Panama with a base of operations in Panama may hold a certificate of exploitation to supply air transportation services in Panama. 2. To obtain a certificate referred to in paragraph 1, an enterprise of Panama must also establish before the Civil Aviation Authority that the substantial property and effective control of the enterprise is owned by a Panamanian national. For example, at least 51% of the subscribed and paid-in capital of a society is represented with nominative stocks owned by a Panamanian national. 3. For domestic transport, the percentage referred to in paragraph 2 is a minimum of 60%. 4. During the validity of a certificate referred to in paragraph 1 the title holder must maintain the minimum percentage of ownership by a Panamanian national set out in paragraph 2 or 3.

19. Sector:	Specialty Air Services
Sub-sector:	
Obligations Concerned:	National Treatment (Article 10.2)
Level of Government:	Central
Measures:	Article 43 and 45 of Law No. 21 of January 29, 2003 amended by Article 13 of the Law No. 89 of December 1, 2010. Articles 2 and 3 of Law 89 of December 1, 2010
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>1. Panamanian airlines must hire Panamanian pilots, however domestic airlines that meet the conditions set out in Article 2 of Law 89 of 2010 may maintain foreign pilots as technician, not to exceed 15% applied only to the total number of its workers in the Republic of Panama.</p> <p>2. Only Panamanian nationals may exercise functions ascribed to the aeronautical technical personnel and technical crew. If there are not enough Panamanian nationals to provide such services, the Ministry of Labor and Workforce Development may authorize the temporary exercise by foreign personnel up to 15% of the total number of airline workers as required.</p>

20. Sector:	Publishing
Sub-sector:	
Obligations Concerned:	National Treatment (Article 9.3) Senior Management and Boards of Directors (Article 9.10)
Level of Government:	Central
Measures:	Article 9 of Law No. 67 of September 19, 1978
Description:	<p><u>Investment</u></p> <p>1. The following applies to an enterprise producing a print publication that is part of the Panamanian communications mass media, such as a newspaper or magazine:</p> <ul style="list-style-type: none"> (a) a Panamanian national must directly or indirectly hold 100% of the ownership of the enterprise; and (b) the managers of the enterprise, including its publishers, editors-in-chief, deputy directors and assistant managers, must be Panamanian nationals.

21. Sector:	Business Services
Sub-sector:	Professional Services – Legal Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Senior Management and Boards of Directors (Article 9.10)
Level of Government:	Central
Measures:	Articles 3 and 16 of Law No. 9 of April 18, 1984
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>1. Only a Panamanian national holding a certificate of qualification issued by the Supreme Court may practice law in Panama.</p> <p>2. Law partnerships may be established only by lawyers qualified to practice law in Panama.</p> <p>3. Notwithstanding paragraphs 1 and 2, if it is permitted by the express terms of an international agreement, a lawyer who is a foreign national may provide advice on international law and the law of the jurisdiction in which that lawyer is licensed to practice. However, that foreign lawyer may not provide representation in the territory of Panama before a body listed in subparagraph 4(a).</p> <p>4. For purposes of this Reservation the practice of law in Panama includes:</p> <ul style="list-style-type: none"> (a) judicial representation before a civil, penal, labor, child welfare, electoral, administrative or maritime tribunal; (b) rendering of verbal or written legal advice; (c) drafting of legal documents and contracts; and (d) any other activity that requires a license to practice law in Panama.

22. Sector:	Business Services
Sub-sector:	Professional Services
Obligations Concerned:	National Treatment (Article 10.2) Most-Favored Nation Treatment (Article 10.3) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	<p>Articles 4, 7, 9 and 10 of Law No. 57 of September 1978, authorized public accountant</p> <p>Article 3 of Law No. 7 of April 14, 1981, economist</p> <p>Article 32, 33 and 34 of the Resolution No. 168 of July 25, 1988, approving the Regulations of the Technical Economic Council</p> <p>Articles 9 through 11 of Law No.67 of September 19, 1978, journalism profession</p> <p>Article 4 of the Law No. 21 of June 16, 2005, public relations specialist</p> <p>Article 5 of the Law No. 55 of December 3, 2002, regulating psychology</p> <p>Article 55 of the Law No. 51 of 28 December 2005 professionals and health technicians</p> <p>Articles 2 and 3 of Law No. 1 of January 3, 1996, sociology</p> <p>Article 3 of Law No. 17 of July 23, 1981, social worker</p> <p>Article 3 of Law No. 20 of October 9, 1984, regulating the library sciences profession</p> <p>Article 2141 of Law No. 59 of July 31, 1998, amending the name of Title XVII and Articles 2140, 2141 and 2142 of the Administrative Code, and repealing Article 13 of Law No. 33 of 1984 on authorized public translators</p> <p>Book VIII, adopted by the Resolution J.D. No. 012 of February 20, 2009 and Resolution J.D. No. 046 of November 25, 2010 on the licensing for aeronautic personnel not belonging to the crew</p> <p>Article 44 of Decree Law No. 1 of 2008 on the licensing of customs brokers</p>

	<p>Articles 3 and 4 of Executive Order No. 6 of July 8, 1999, real estate agent</p> <p>Article 198 of Law No. 23 of July 15, 1997, approving the WTO Agreement; Panama's Accession Protocol to this Agreement, including its annexes and schedules of commitments; adjusting internal legislation to international standards; and enacting other provisions including on stockbrokers</p> <p>Articles 2, 3 and 4 of Law No. 22 of January 30, 1961, related to professional agricultural services</p> <p>Articles 4 and 16 of Cabinet Decree No. 362 of November 26, 1969, nutritionist and dietician</p> <p>Article 5 of Law No. 34 of October 9, 1980, phono-audiologist, speech and language therapist, and audiometrician or audiology technician</p> <p>Articles 1 and 8 of Law No. 3 of January 11, 1983, veterinary medicine</p> <p>Article 1 of Cabinet Decree No. 196 of June 24, 1970, establishing requirements to obtain a medical license to freely practice medicine and other related professions</p> <p>Resolution No. 1 of January 26, 1987, by which the Technical Health Board classifies acupuncture as a technique that may only be practiced by medical and dental professionals in Panama</p> <p>Articles 3 and 4 of Decree No. 32 of February 17, 1975, medical assistant</p> <p>Article 1 of Law No. 22 of February 9, 1956, odontology</p> <p>Article 10 of Ministerial Decree No. 16 of January 22, 1969, regulating medical interns, residents, specialists and odontologists and creating the positions of General Practitioner and Medical Consultant</p> <p>Article 3 of Resolution No. 1 of March 14, 1983, approving the Regulations for Odontological Specializations</p> <p>Article 5 and 6 of Law No. 13 of May 15, 2006 on the exercise of the profession of dental care technician</p> <p>Articles 37, 108, 197 and 198 of Law No. 66 of November 10, 1947, approving the Health Code</p> <p>Article 9 of Law No. 1 of January 6, 1954, regarding the profession of licensed nurses, giving stability to this profession and regulating the</p>
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	<p>pension for retired nurses</p> <p>Article 3 of Law No. 74 of September 19, 1978, clinical laboratory worker, amended by Article 1 of Law No. 8 of April 25, 1983</p> <p>Article 4 of Law No. 48 of November 22, 1984, assistants and support personnel working in clinical laboratories run by the Ministry of Health and the Social Security Fund and Foundation and regulating this profession</p> <p>Articles 7, 13 and 15 of Law No. 47 of November 22, 1984, physiotherapy and/or kinesthesiology</p> <p>Article 2 of Decree Law No. 8 of April 20, 1967, chiropractor</p> <p>Article 6 of Law No. 42 of October 29, 1980, medical radiology technician, amended by Article 5 of Law No. 53 of September 18, 2009</p> <p>Article 6 of Law No. 13 of August 23, 1984, specialists in medical records and health statistics who are employed by public health agencies, regulating their pay scale, and establishing other provisions (assistants to medical records and health statistics specialists, medical record technicians and health statistic technicians)</p> <p>Resolution No. 1 of April 15, 1985, orthopedic and nuclear medicine technicians</p> <p>Resolution No. 2 of June 1, 1987, neurophysiology technician, encephalographic technician, and electro-neurography or evoked potentials technician</p> <p>Article 6 of Law No. 36 of August 2, 2010, which recognizes the profession of occupational therapy</p> <p>Resolution No. 1 of February 8, 1988, occupational health technician</p> <p>Article 2 of Resolution No. 10 of March 24, 1992, respiratory therapy technician or respiratory inhalotherapy technician</p> <p>Article 3 of Resolution No. 19 of November 12, 1991, prosthetic-orthotic technician</p> <p>Article 2 of Resolution No. 7 of December 15, 1992, regulating the practice of histology and the professions of histology assistant and cytology assistant</p> <p>Article 5, 6 and 7 of Law No. 27 of May 22, 2009, which regulates the profession of histology</p>
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	<p>Article 2 of Resolution No. 50 of September 14, 1993, radiological health technician</p> <p>Article 2 of Resolution No. 1 of January 21, 1994, cardiovascular perfusion technician</p> <p>Article 2 of Resolution No. 2 of January 25, 1994, technician and assistant technician in medical information technology</p> <p>Article 2 of Resolution No. 4 of June 10, 1996, assistant technician in medical radiology</p> <p>Article 3 of Resolution No. 5 of June 10, 1996, by which the Ministry of Health recognizes the profession of emergency medical technician</p> <p>Article 3 of Resolution No. 1 of May 25, 1998, specialist in emergency surgery</p> <p>Article 3 of Resolution No. 2 of May 25, 1998, technician in human genetics</p> <p>Article 35 of Law No. 24 of January 29, 1963, creating the National Pharmaceutical Board and regulating pharmaceutical establishments</p> <p>Articles 11 and 20 of Law No. 45 of August 7, 2001, chemist</p> <p>Article 5 of Law No. 4 of January 23, 1956, creating the Technical Commission and regulating the professions of barber and cosmetologist, amended by Article 2 of Law No. 51 of January 31, 1963</p> <p>Articles 4 and 5 of Law No. 15 of January 22, 2003, orthopedic technology and traumatology</p> <p>Article 5 of Resolution No. 3 of August 26, 2004, medical physics</p> <p>Article 17 of Law No. 19 of June 5, 2007, water lifesaving</p> <p>Article 3 of Law No. 49 of December 5, 2007, community developer</p> <p>Article 5 of Law No. 31 of June 3, 2008, emergency medical technicians and professionals</p> <p>Article 3 of Law No. 28 of May 22, 2008, early stimulation and family orientation</p> <p>Article 5 of Law No. 53 of August 5, 2008, respiratory therapist</p>
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	<p>Article 5 of Law No. 17 of February 12, 2009, biological Sciences</p> <p>Article 5 of Law No. 52 of September 18, 2009, technical degree in gerontology</p> <p>Article 5 of Law No. 51 of July 14, 2003, profession of nuclear medicine technologist</p> <p>Article 89 of Executive Decree No. 82, 2008, on tourist guides</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <ol style="list-style-type: none"> 1. A person practicing a profession listed in the Measures of this Reservation must be a Panamanian national. 2. Reciprocity or residence requirement applies as appropriate. 3. Foreigners wishing to engage in providing services of tourist guides, with the exception of specialized tourist services, should have more than 5 years of residence in the country.

23. Sector:	Business Services
Sub-sector:	Professional Services – Architects and Engineers
Obligations Concerned:	National Treatment (Article 10.2) Most-Favored-Nation Treatment (Article 10.3) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	Articles 1, 2, 3, 4 and 24 of Law No.15 of January 26, 1959 Article 4 of Law No. 53 of February 4, 1963 Articles 1 and 3 of Decree 257 of September 3, 1965 Article 1 of Law No. 21 of June 20, 2007
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>1. Only a holder of a certificate of qualification issued by the Technical Board of Engineers and Architects may practice as an engineer or architect. The Technical Board may grant such a certificate to:</p> <ul style="list-style-type: none"> (a) a Panamanian national; (b) a foreign national who is married to a Panamanian national or who is the parent of a child who is a Panamanian national; or (c) a foreign national licensed to practice in a jurisdiction that allows Panamanian nationals to practice as engineers or architects under the same conditions. <p>2. The Technical Board may also authorize an enterprise to contract with an architect or engineer who is a foreign national for up to 12 months if there is no Panamanian qualified to supply the service in question. In that case, the enterprise must employ a qualified Panamanian national during the period of the contract who will replace the foreign national when the contract ends.</p> <p>3. Only an enterprise registered with the Technical Board may supply engineering or architectural services in Panama. To register:</p> <ul style="list-style-type: none"> (a) the enterprise must have a corporate domicile in Panama, unless an international agreement provides otherwise; and (b) the persons employed by the enterprise who are responsible for supplying the services must be qualified to perform those services in Panama.

24. Sector:	Communication Services
Sub-sector:	Telecommunication Services
Obligations Concerned:	Market Access (Article 10.4)
Level of Government:	Central
Measures:	<p>Law No. 17 of July 9, 1991 Law No. 5 of February 9, 1995 Law No. 31 of February 8, 1996 Executive Decree No. 73 of April 9, 1997 Executive Decree No. 21 of 1996 Regulation JD-025 of December 12, 1996 Regulation JD-080 of April 10, 1997 Concession Contract No. 30-A of February 5, 1996 between the State and BSC (Bell South Panama, S.A.) Concession Contract No. 309 of October 24, 1997 between the State and Cable Wireless Panama, S.A Executive Decree No. 58 of May 12, 2008 Concession Contract No. 10-2008 of May 27, 2008 between the State and Digicel Panama, S.A. Concession Contract No. 11-2008 of May 27, 2008 between the State and Claro Panama, S.A.</p>
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>Mobile services are provided exclusively by four operators who have been granted concessions by the State.</p>

25. Sector:	Communication Services
Sub-sector:	Telecommunication Services
Obligations Concerned:	Local Presence (Article 10.5)
Level of Government:	Central
Measures:	Law No. 31 of February 8, 1996 Executive Decree No.73 of April 9, 1997
Description:	<u>Cross-Border Trade in Services</u> A telecommunication service supplied directly to users in Panama may only be supplied by a person domiciled in Panama.

26. Sector:	Trade Services; Hotel and Restaurant Services
Sub-sector:	Beverage Serving Services for Consumption on the Premises
Obligations Concerned:	Market Access (Article 10.4)
Level of Government:	Central
Measures:	Law No. 55 of July 10, 1973 Law No. 5 of January 11, 2007 Executive Decree No. 26 of July 12, 2007
Description:	<u>Cross-Border Trade in Services</u> A license will not be granted for the operation of a bar in a district in Panama when the number of existing bars in that district exceeds the proportion of one per one thousand inhabitants, according to the latest official population census.

27. Sector:	Recreational Services
Sub-sector:	Gambling and Betting Services
Obligations Concerned:	Market Access (Article 10.4)
Level of Government:	Central
Measures:	Article 297 of the 1972 Political Constitution of the Republic of Panama
Description:	<p><u>Cross-Border Trade in Services</u></p> <p>Only the Government of Panama may operate games of luck and chance or other gambling activities in Panama.</p>

28. Sector:	Communication Services
Sub-sector:	Postal Services
Obligations Concerned:	Market Access (Article 10.4)
Level of Government:	Central
Measures:	Article 301 of the Fiscal Code of the Republic of Panama approved by means of Law No.8 of January 27, 1956, modified by Law No. 20 of August 11, 1994
Description:	<u>Cross-Border Trade in Services</u> Only the Government of Panama may operate postal services in Panama.

29. Sector:	Ports and Airports
Sub-sector:	
Obligations Concerned:	Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Measures:	Decree Law No. 7 of February 10, 1998 Law No. 23 of January 29, 2003
Description:	<u>Cross-Border Trade in Services</u> The executive branch of the Government of Panama has the discretion to determine the number of concessions for national ports and airports and may require the concessionaire to appoint a legal representative in Panama.

Annex II

SCHEDULE OF PANAMA

EXPLANATORY NOTES

1. The Schedule of Panama to this Annex sets out, pursuant Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), the specific sectors, subsectors or activities for which Panama may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:

- (a) Article 9.3 (National Treatment) or 10.2 (National Treatment);
- (b) Article 9.4 (Most-Favored-Nation Treatment) or 10.3 (Most-Favored-Nation Treatment);
- (c) Article 10.5 (Local Presence);
- (d) Article 9.9 (Performance Requirements);
- (e) Article 9.10 (Senior Management and Boards of Directors); or
- (f) Article 10.4 (Market Access).

2. Each Schedule entry sets out the following elements:

- (a) **Sector** refers to the sector for which the entry is made;
- (b) **Sub-Sector** refers to the specific sector in which the entry is made;
- (c) **Obligations Concerned** specifies the obligations referred to in paragraph 1 that, pursuant Articles 9.13 ((Non-Conforming Measures) and 10.6 (Non-Conforming Measures), do not apply to the sectors, subsectors or activities scheduled in the entry;
- (d) **Description** sets out the scope of the sector, subsector or activities covered by the entry; and
- (e) **Existing Measure** identifies, for transparency purposes, an existing measure applying to the sector, sub-sector or activities covered by the reservation.

3. In accordance with Articles 9.13.2 (Non-Conforming Measures) and 10.6.2 (Non-Conforming Measures), the articles of this Agreement specified in the obligations concerned element of a reservation, do not apply to the sectors, subsectors and activities identified in the Description element of that entry.

4. In the interpretation of a reservation all its elements will be considered. The Description element shall prevail over the other elements.

5. For the purposes of this Agreement, Panama understands that:

fishing and related activities in Panamanian jurisdictional waters shall not be considered service and therefore need not be listed in Annexes I and II with respect to the obligations of Chapter 10 (Cross-Border Trade in Services).

1. Sector:	Social Services
Sub-sector:	
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Description:	<u>Investment and Cross-Border Trade in Services</u> Panama reserves the right to adopt or maintain a measure for providing law enforcement and correctional services, as well as the following services to the extent that they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health care or child care.

2. Sector:	Native Populations and Minorities
Sub-sector:	
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Local Presence (Article 10.5)
Level of Government:	Central
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>Panama reserves the right to adopt or maintain a measure denying to foreign investors and their investments or to foreign service providers a right or privilege granted to minorities with social or economic disadvantages or native populations in their reservation areas.</p> <p>This includes the commitment of the Government of Panama in Decree No. 30 of February 22, 2011 to not initiate, promote, approve, the exploration and exploitation of mines in Cerro Colorado or in any other site within the jurisdiction of the Ngobe Bugle Region and other regions (Comarcas).</p>

3. Sector:	Issues Related to the Panama Canal
Sub-sector:	
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>1. Panama reserves the right to adopt or maintain a measure related to the management, administration, operation, maintenance, conservation, modernization, exploitation, development or ownership of the Panama Canal and the reverted areas that restrict the rights of foreign investors and services providers.</p> <p>2. The Panama Canal includes the aquatic route proper, as well as its anchorages, dock berths and entrances; lands and marine, lacustrine and fluvial waters; locks; auxiliary dams; docks; and water control structures.</p> <p>3. The reverted areas under the administration of the Reversed Assets Administrative Office of the Ministry of Economic and Finances (former Inter-Oceanic Region Authority) include the lands, buildings and facilities and other goods that have reverted to the Republic of Panama according to the <i>Treaty of the Panama Canal</i> of 1977 and its Annexes (Torrijos-Carter Treaty).</p>

4. Sector:	All Sectors
Sub-sector:	
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Local Presence (Article 10.5)
Level of Government:	Central
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>1. Panama, when selling or disposing of equity interests or assets of an existing state enterprise or existing governmental entity reserves the right to prohibit or impose limitations on:</p> <ul style="list-style-type: none"> (a) the provision of services; (b) ownership of such interests or assets; (c) technical capacity, financial capacity and experience of the owners of such interests or goods; and (d) to control foreign participation in any resulting company. <p>2. In connection with the sale or other disposition, Panama may adopt or maintain any measure relating to the nationality of senior management or members of the Board.</p>

5. Sector:	Construction Services
Sub-sector:	
Obligations Concerned:	National Treatment (Article 10.2) Local Presence (Article 10.5)
Level of Government:	Central
Description:	<u>Cross-Border Trade in Services</u> Panama reserves the right to adopt or maintain residency, registration or other local presence requirements, or to require a financial guarantee, provided that it is necessary to ensure compliance with Panamanian law and private contractual obligations.

6. Sector:	Fisheries and Services Incidental to Fishing
Sub-sector:	
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Most-Favored-Nation Treatment (Articles 9.4 and 10.3)
Level of Government:	Central
Description:	<u>Investment and Cross-Border Trade in Services</u> Panama reserves the right to adopt or maintain a measure relating to requirements for investments in, ownership or control of, and operation of, vessels engaged in fishing and related activities in waters under Panamanian jurisdiction.

7. Sector:	All Sectors
Sub-sector:	
Obligations Concerned:	Most-Favored-Nation Treatment (Articles 9.4 and 10.3)
Level of Government:	Central
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>1. Panama reserves the right to adopt or maintain a measure that accords differential treatment to countries under a bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement.</p> <p>2. Panama reserves the right to adopt or maintain a measure that accords differential treatment to Central American countries under any agreement of the Central American Integration in force or signed after the date of entry into force of this Agreement.</p> <p>3. Panama reserves the right to adopt or maintain a measure that accords differential treatment to countries under a bilateral or multilateral international agreement in force or signed after the date of entry into force of this Agreement, involving:</p> <ul style="list-style-type: none"> (a) aviation; (b) fisheries; (c) maritime matters, including salvage; or (d) railroad transportation.

8. Sector:	Transport Services
Sub-sector:	Road Transport Services
Obligations Concerned:	National Treatment (Articles 9.3 and 10.2) Performance Requirements (Article 9.9) Senior Management and Boards of Directors (Article 9.10) Market Access (Article 10.4) Local Presence (Article 10.5)
Level of Government:	Central
Description:	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>1. Panama reserves the right to adopt or maintain a measure that restricts the provision of services and investment related to scheduled passenger transportation, non-scheduled passenger transportation, rental services of commercial freight vehicles with operator, and bus terminal services.</p> <p>2. Cabotage by land within the borders of Panama is reserved for domestic carriers.</p>

9. Sector:	All Sectors
Sub-sector:	
Obligations Concerned:	National Treatment (Article 9.3) Performance Requirements (Article 9.9)
Level of Government:	Central
Description:	<p><u>Investment</u></p> <p>Panama reserves the right to adopt, with respect to the establishment or acquisition of an investment, any measure that is necessary for the maintenance of public order according to the national regulations, provided that Panama promptly provides written notice to the other Party that it has adopted such a measure and that the measure:</p> <ul style="list-style-type: none"> (a) is applied in accordance with the procedural requirements set out in applicable law; (b) is adopted or maintained only where the investment poses a genuine and sufficiently serious threat to the fundamental interests of society; (c) is not applied in an arbitrary or unjustifiable manner; (d) does not constitute a disguised restriction on investment; and (e) is proportional to the objective it seeks to achieve.

Annex III

SCHEDULE OF PANAMA

EXPLANATORY NOTES

1. The Schedule of Panama to Annex III sets out, pursuant to Article 11.9 (Non-Conforming Measures), a schedule of the existing measures of Panama that do not conform to some or all of the obligations imposed by:

- (a) Article 11.2 (National Treatment);
- (b) Article 11.3 (Most-Favored-Nation Treatment);
- (c) Article 11.4 (Market Access for Financial Institutions);
- (d) Article 11.5 (Cross-Border Trade); or
- (e) Article 11.8 (Senior Management and Boards of Directors).

2. Each entry in the schedule of non-conforming measures described in paragraph 1 sets out the following elements:

- (a) **Sector** refers to the general sector for which the entry is made;
- (b) **Subsector** refers to the specific sector for which the entry is made;
- (c) **Obligations Concerned** specifies the obligation(s) referred to in paragraph 1 that, pursuant to Article 11.9 (Non-Conforming Measures), shall not apply to the listed measure(s);
- (d) **Measures** identifies the laws, regulations, or other measures for which the entry is made. A measure cited in the **Measures** element:
 - (i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement, and
 - (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and
- (e) **Description** provides a general, nonbinding description of the Measures.

3. In the interpretation of an entry in the schedule described in paragraph 1, all elements of the non-conforming measures listing shall be considered. A non-conforming measure shall be interpreted in the light of the relevant provisions of Chapter 11 (Financial Services) with respect to which the non-conforming measure is taken. To the extent that:

- (a) the **Measures** element is qualified by a liberalization commitment from the **Description** element, if any, or a Specific Commitment from an Annex to

Chapter 11, the **Measures** element as so qualified shall prevail over all other elements; and

- (b) the **Measures** element is not so qualified, the **Measures** element shall prevail over all other elements, unless any discrepancy between the **Measures** element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the **Measures** element should prevail, in which case the other elements shall prevail to the extent of the discrepancy.

4. Where Panama maintains a measure that requires that a service supplier be a citizen, permanent resident, or resident of its territory as a condition to the provision of a service in its territory, a listing for that measure taken in Annex III with respect to Article 11.2 (National Treatment), 11.3 (Most-Favored-Nation Treatment), 11.4 (Market Access for Financial Institutions), or 11.5 (Cross-Border Trade) shall operate as a non-conforming measure with respect to Articles 9.3 (National Treatment), 9.4 (Most-Favored-Nation Treatment), and 9.9 (Performance Requirements) to the extent of that measure.

1. Sector:	Financial Services
Sub-sector:	Banking Services and other financial services (excluding insurance)
Obligations Concerned:	National Treatment (Article 11.2)
Level of Government:	Central
Measures:	Article 53 of Executive Decree No. 52 of April 30, 2008
Description:	Panamanian branches of foreign banks must designate at least two general proxies, both of whom must be individuals who are residents of Panama. One of the two proxies must also be a Panamanian national.

2. Sector:	Financial Services
Sub-sector:	Insurance companies Administrators of insurance enterprises Insurance brokers or agents
Obligations Concerned:	National Treatment (Article 11.2) Cross-Border Trade (Article 11.5) Senior Management and Board of Directors (Article 11.8)
Level of Government:	Central
Measures:	Article 56, 58, 153, 166, 177, 181 of Law 12 of 2012
Description:	<p>Persons domiciled in the Republic of Panama must insure all property and persons located in Panama with insurance companies that are authorized to operate in Panama. The Superintendence of Insurance and Reinsurance, having verified that such insurance policies cannot be obtained from insurance carriers authorized to operate in Panama, may grant authorization to obtain them abroad and will record this authorization in the pertinent register.</p> <p>Panama agrees that, on entry into force of this Agreement, nationals and enterprises of the Korea may supply financial services described in Annex 11-A (Cross-Border Trade). For greater certainty, paragraph 1(c) of that Annex applies only with respect to the services indicated in paragraph 1(a) and (b) of the Annex that are supplied outside the territory of Panama.</p> <p>Only an individual described in the entry at I-PA-1 in Panama's Schedule to Annex I may be licensed as an insurance broker or agent in Panama.</p> <p>The legal representative of such an enterprise must be a Panamanian national licensed as an insurance broker in Panama.</p>

3. Sector:	Financial Services
Sub-sector:	Reinsurance or Underwriting Entities Administrators of Reinsurance Reinsurance Brokers
Obligations Concerned:	National Treatment (Article 11.2) Senior Management and Boards of Directors (Article 11.8)
Level of Government:	Central
Measures:	Article 10 of Law No. 63 of September 19, 1996
Description:	Companies authorized to engage in the reinsurance business must designate at least two general proxies, both of whom must be individuals who are residents of Panama. One of the two proxies must also be a national of Panama.

4. Sector:	Financial Services
Sub-sector:	Insurance and Banking
Obligations Concerned:	Cross-Border Trade (Article 11.5)
Level of Government:	Central
Measures:	Article 4 of Decree 90-LEG of April 9, 2002 Article 111 of Law 56 of December 27, 1995
Description:	Only insurance companies and banks established in Panama that are in good standing with the Superintendence of Insurance or the Superintendence of Banks, as the case may be, may provide surety bonds or banking guarantees, respectively, that are associated with government procurement bids or contracts.